

# **DEPARTMENT OF ELDER AFFAIRS SERVICE PROVIDER APPLICATION (SPA)**

## **MINIMUM REQUIREMENTS**

This packet contains minimum requirements, instructions and formats for completing service provider applications for providers of Federal and State funded services administered by Areawide Council on Aging of Broward County, Inc. dba Aging & Disability Resource Center (ADRC) dba Area Agency on Aging of Broward County (AAABC) under contract with the Florida Department of Elder Affairs (DOEA). The AAABC may incorporate additional criteria as necessary to address local needs.

## GENERAL INSTRUCTIONS

- ☐ This service provider application is to be used by providers applying for funding under the following DOE A programs:

OAA Title IIIB            Supportive Services

OAA Title IIID           Preventive Health Services

OAA Title IIIE           National Family Caregiver Support Program

Local Services Program (LSP)

- ☐ The service provider application must include the following:

1. Program Module - contains general information about the provider and the programs for which application is being made.
2. Contract Module - contains specific funding and service cost information.
3. Organization Capability Evaluation Instrument – New Bidders Only

- ☐ Prescribed formats must be used.

- ☐ Dollar amounts should be rounded to the nearest whole dollar.

- ☐ Applications must include all required information

## **A. PROGRAM MODULE REQUIREMENTS**

### **Table of Contents**

To be included in every application.

### **Section A.I. - Service Provider Summary Information Page**

To be completed by every applicant.

### **Section A.II. - General Information**

To be completed by every applicant.

- Demographic, Needs Assessment, and Community Care Service System
- Consumer Identification
  - Targeting: Targeting Strategies
  - Targeting: Outreach Strategies
- Eligibility and Assessment/Reassessment Process
- Client Prioritization Process for Reducing or Terminating Services
- Quality Assurance
  - Consumer Satisfaction
  - Internal Evaluation Process
- Training

### **Section A.III. - Description of Service Delivery**

A “Description of Service Delivery” format must be completed for each funded service. In-home services such as homemaker, personal care, chore, respite, etc. may be combined in one description. The funding sources for services supported by more than one program must be listed.

### **New Service/New Provider Business Plan**

To be completed by **new applicants** and **current providers offering a new service**. The plan must include start-up activities, an implementation schedule, and an estimate of the number of consumers to be served initially.

### **Section A.IV. – Process for Handling and Reporting Client Complaints, Grievances, and Appeals**

To be completed by every applicant.

### **Section A.V. – Reporting**

To be completed by every applicant.

### **Section A.VI. – Client Confidentiality**

To be completed by every applicant.

### **Section A.VII. – Employee Screening and Security**

To be completed by every applicant.

**Section A.VIII. – Disaster Preparedness**

To be completed by every applicant

- New Applicant – include a full copy of Disaster Plan.

**Section A.IX. – Volunteer Plan**

To be completed by every applicant.

**Section A.X. – Organizational Chart & Job Descriptions**

To be completed by every applicant.

**Section A.XI. – Funding Sources**

To be completed by every applicant.

**Section A.XII. – Goals, Objectives and Performance Measures**

To be completed by every applicant.

- Service providers must develop implementation strategies and action steps designed to ensure achievement of Goals/Objectives selected.

## B. CONTRACT MODULE REQUIREMENTS

There are three elements in the contract budget documentation: personnel cost allocations, all other direct and indirect allocated operating costs, and the contract budget. Each element of the budget is presented in an electronic spreadsheet modeled after the Florida Department of Elder Affairs **Unit Cost Methodology**. The spreadsheet file referenced in these instructions features three sheets, one for each of the three elements listed above. The worksheets are named **Personnel Allocations Worksheet, Cost Allocations Worksheet, and Supporting Budget Schedule by Program Activity**. An Excel version of the Unit Cost Methodology file is included with this packet.

## UNIT COST DETERMINATION INSTRUCTIONS

### I. OVERVIEW OF THE METHODOLOGY:

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

Employing this methodology helps the agency to determine which activities benefit from its outlays and thereby to understand the components of its total service costs. Providers can use the methodology to automatically distribute costs among the services they administer or manually distribute resources when documentation indicates specifically how those costs are used.

Each recipient or sub recipient service provider may offer a variety of services. In this methodology, these services (listed in the 2023 DOEA Program and Services Handbook) are the end-goals of all provider activity and will act as cost centers capturing all direct and indirect provider costs. Each service cost center collects 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, shared facilities costs, and budgeting, will be allocated to the services based on an allocation formula imbedded in the worksheet.

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

##### **1. 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. A 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.

##### **2. Documentation**

Whether costs are allocated directly or indirectly to each cost center, supporting documentation must exist in order to justify the allocation. 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 Florida Department of Elder Affairs and the Area Agency on Aging of Broward 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 may be asked to provide their general ledger financial statements to substantiate costs.

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

The cost principles used in this methodology were derived from 2 CFR Part 225 Cost Principles for State, Local and Indian Tribal Governments (Formerly Office of Management and Budget (OMB) Circular A-87) and 2 CFR Part 230 Cost Principles for Non-Profit Organizations (Formerly OMB Circular A-122 – Cost Principles) regarding the allowable nature of costs for federal reimbursement. Determining unit costs within this framework fosters the clear representation of costs and eliminates the unsupportable shifting of expenses from one program to another.

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

1. Direct costs include expenses that are easily associated with a particular service or services. For example, money spent for purchasing and delivering meals in the Nutrition 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.
2. Indirect costs are those expenses that have been incurred for common or joint objectives and that cannot be readily identified with a particular approved cost or service objective. Such costs usually include administrative and support staff, building and utility expenses and other expenses that cannot be clearly attributed to any one program but rather benefits several or all programs. These costs are collected in two cost pools in the cost allocation worksheet and allocated to all other cost centers based on the Modified Total Direct Cost. Once a cost is considered and treated as an indirect cost, that treatment must be applied consistently.
3. 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 allocated indirect costs equals the total cost (or full cost) of the service. This full cost of a particular service is divided by the number of service units delivered in a year to yield the cost of producing one unit of service, or in other words the “unit cost.” Units of service are defined for each service in the 2023 DOEA Program and Services Handbook.
4. Allocated Cost: 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.

#### **Types of Cost Allocations:**

- a. Costs identified with a single service are direct costs totally 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, such as office supplies or salaries for accounting staff, are indirect costs and are accumulated in cost pools. These costs represented in the cost allocation worksheet in the columns identified as Management and General Cost Pool or Facilities and Maintenance Cost Pool. These costs are distributed, or allocated, across all services based on an appropriate allocation formula imbedded in the worksheet.
- d. Costs unrelated to the delivery of DOEA services are allocated to the column Non-DOEA Services and Activities. Such activities include any service program not included in the official list of DOEA services, or DOEA service categories that are totally funded by non-DOEA sources. Examples of the first type are child day care services or senior recreation programs for persons below the age of 60. An example of the second type might be transportation totally funded by a city or county government.

**NOTE:** If a program is funded by both DOEA/AAABC **and** one or more other sources, all costs for that program should be accumulated in the DOEA service column. An example of this scenario might be transportation services funded by both DOEA/AAABC and Broward County Paratransit. Segregating units of services and determining unit costs are managed in the third worksheet Supporting Budget Schedule by Program Activity.

- e. Unallowable costs are costs not allowed under state and federal grant awards to sub-recipients. These costs must be accounted for separately in the column Fundraising and Unallowable Activities. 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. For a complete discussion of allowable and unallowable costs, please refer to 2 CFR Part 215 Administrative Requirements (Formerly OMB Circular A-110 – Administrative Requirements)

## II. THE ALLOCATION PROCESS:

**TECHNICAL NOTE ON SPREADSHEET FUNCTIONS:** Service columns that are not being used may be hidden to reduce the size of the spreadsheet. Care should be taken to verify that all cells in the hidden fields are empty of numeric values and formulas.

To HIDE a column:

1. Highlight any box in the column that you wish to HIDE.

A	B	C	D	E
1	2	3	4	5

2. On the Menu Bar, Click on FORMAT
3. Click on COLUMN
4. Click on HIDE

A	B	D	E
1	2	4	5

To UNHIDE the column(s) already hidden

1. Highlight the cells the are on either side of the hidden column(s)

A	B	D	E
1	2	4	5

2. To do this, click on the first cell (Column B for example), hold down the SHIFT key and then click on the second cell (Column D for example)
3. On the Menu Bar, click on FORMAT
4. Click on COLUMN
5. Click on UNHIDE
6. The result should look like this with all the columns being highlighted.

	A	B	C	D	E
1		2	3	4	5

\*\*\*REPEAT AS NECESSARY

#### A. **PERSONNEL ALLOCATIONS WORKSHEET**

Some staff positions are dedicated exclusively to one particular service or activity. Therefore their time can be directly allocated 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 Cost Pool.

All staff time is expressed in 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.

##### **“Billable Time”**

Employees are hired to perform specified tasks and services. However, there are numerous hours in a year for which employees are paid when they are not performing the tasks or services for which they were hired such as vacation leave, training, meetings, breaks, sick leave, holidays, etc. In this methodology, such time is referred to as “non-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. The **personnel allocations** worksheet provides columns to capture such “non-billable” time, including holiday leave, sick leave, annual leave and “non-billable time.” This last column is used to show 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.

##### **Management & General 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 under the columns headed by **“FUNDRAISING and UNALLOWABLE ACTIVITIES.”**

##### **Facilities 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 allocations spreadsheet. If general administrative positions or program service staff perform these functions, an appropriate portion of their time should be allocated to these functions.



## Program Services

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

- Program Managers, Case Managers & Case Aides
- 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 in the 2023 DOEA Program and 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 eCIRTS 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.**

**The Procedure** (refer to the Unit Cost Methodology Worksheet, Personnel Allocations page)

1. List all agency staff and job titles in Columns A & B under the headings "**STAFF**" and "**POSITION DESCRIPTION.**"
2. In Column C under the heading "**CURRENT WAGES,**" enter the total annual salary for each person listed in Column A.
3. In Column D under the heading "**PROPOSED INCREASE,**" enter the expected increase/decrease in salary for each person for the coming year. If everyone is getting the same percentage of increase, or if expressing an average increase for all staff is desired, indicate that percentage in cell **D8**. The formulas in each of the cells below will calculate the increase

automatically. It is also possible to combine both techniques. However, it should be remembered that entering a manual percentage in a cell will overwrite the preset formula.

4. Column E under the heading **“PROPOSED BUDGET”** will add Columns C and D automatically.
5. In Column F with the heading **"AVAILABLE HOURS"** input the annual gross payable hours for each staff member. (For full time staff multiply the total weekly work hours times 52.)
6. In Column G, enter the number of **holiday hours** each employee will receive during the budget year.
7. In Column H, enter the number of **sick hours** each employee is entitled to take.
8. In Column I, enter the number of **annual leave hours** each employee is entitled to take.
9. In Column J, enter the estimated number of **non-billable time** each employee may take, such as staff meetings, board meetings, breaks, training, etc. that one would be paid for but not be part of any direct service or regular work time.
10. Column K with the heading **“NET AVAILABLE HOURS”** will automatically calculate the hours actually available for billing. The cell formula deducts the values in Columns G, H, I, and J from Column F.
11. Columns L through Q represent by the headings **“Management and General Cost Pool”** and **“Facilities and Maintenance Cost Pool”** capture the organization’s indirect employee costs. See the discussion above on these two topics to determine the appropriate percentage of staff time to allocate to these columns.
12. Columns X through HD represent services funded by DOEA. Staff time not funded by DOEA should be captured in Column R **“NON-DOEA SERVICES & ACTIVITIES”** or Column U **“FUNDRAISING AND UNALLOWABLE ACTIVITIES.”** Input the percentage of time in the appropriate column(s) that best represents each employee’s work effort.

## **B. COST ALLOCATIONS WORKSHEET**

If the organization’s accounting system is set up to allocate expenses by service or cost center, or if expense documentation exists to support the allocation of part or all of the expense line item directly to a cost center, these costs should be directly assigned. If the organization does not segregate expenses by cost center in its accounting system or if it is new to the unit cost methodology, it should assign line item expenses to the cost pools (General Administration or Facilities & Maintenance). These 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 Allocation Worksheet.

## Management & General Cost Pool

Expense allocations to the Management & General 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 DOE services, etc.) that are usually associated with the general management of the organization.

Actual payroll taxes, fringe benefits, and travel costs paid for officers and employees associated with these positions should be allocated to this cost pool.

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 cannot clearly be attributed to a direct service but benefit the organization as a whole should be allocated to the **management & general cost pool**. This cost pool is reallocated by formula to each other cost center (or service) based on the percentage that each cost center (or service) represents as compared to the sum total cost of all costs centers.

However, if documentation exists to show that all of or a portion of an expense is specifically incurred for a programmatic purpose, an appropriate proportion of the expense should be **allocated directly** to the service(s).

**Examples:** Printing costs for brochures that educate a client on strategies for 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 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 Cost Pool.

In summary, expenses that are accumulated in the Management & General Cost Pool are redistributed to all the service cost centers in a manner that is **proportionate** to each cost center's share of total direct expenses. **For example**, if Case Management's direct expense totals 20% of all direct expenses incurred by the agency, then 20% of the Management & General Administrative cost pool would be allocated to the Case Management cost center.

## Facilities and Maintenance Cost Pool

Salaries of maintenance or security staff will automatically be carried over from the **personnel allocation 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 and Maintenance Cost Pool will automatically be redistributed to all costs centers in the agency proportionately by the square footage each cost center occupies. In order for this redistribution to occur, management has to first determine how many square feet of available space (cell B38) 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 on the line labeled "Square Footage Occupied," with the square foot value for each service entered into the cell

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 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**

Program services costs arise from the direct services provided to clients. Often the cost of these materials, supplies and sub-contracted services can relate to several major programs. Expenses for program materials and services should be reported by the kind of service function or group of functions for which they were incurred.

The **Wages line** item will be **automatically input** from the Personnel Allocations worksheet.

Expenses allocated to program services are the fringe and 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, service subcontracts, program supplies, food supplies, and other miscellaneous expenses incurred for a specific program purpose.

If building space occupied by program staff is separate from administrative staff, and clear documentation exists to support the direct cost claim, then the utilities, property liability 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 can be allocated directly to services.

### **SUBCONTRACTOR ALLOWANCE** (Applicable when service subcontracts exist)

As discussed above, an organization's indirect (management and general) costs are distributed to all the other costs centers in a manner that is proportionate to each cost center's share of the total direct expense. But when a service cost center includes the costs paid to subcontractors, such costs can distort the proportion of indirect costs allocated to the cost center. To remedy this potential distortion, 2 CFR Part 230 Cost Principles for Non-Profit Organizations (Formerly OMB Circular A-122 – Cost Principles) requires that a modified total direct cost be used as a basis for allocating indirect costs. This procedure modifies the total direct cost by temporarily deducting all but \$25,000 for each subcontract. This is known as a **subcontractor allowance**. (Subcontracts totaling less than \$25,000 are not modified.) Once this adjustment is made (in rows 31 and 32 of the worksheet), the total direct cost is recalculated for each service cost center, and appears in the worksheet row labeled **"Total Modified Direct Cost."** Then the indirect (management and general) costs are allocated to each of the services in a manner that is proportionate to each cost center's share of total modified direct expenses with the results of the calculation displayed in the row labeled **"Reallocated Management and General Costs."**

### **UNALLOWABLE COSTS**

While the costs of organized fund raising activities, lobbying activities, investment activities, etc., may be necessary to the agency's operations, they are "unallowable" when determining the reimbursable costs in State and Federal contracts, 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 2023 DOEA Program and Services Handbook 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 Florida Department of Elder Affairs;
- (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) Be adequately documented.

The principles to be applied in establishing the allowableness of certain items of cost are based on 45 CFR, Parts 74 and 92 for nonprofit organizations, and 41 CFR, Subpart 1-15.2 for for-profit organizations. They are incorporated by reference to OMB Circular A-122, Cost Principles for Nonprofit Organizations, Attachment B in its entirety. These principles apply to all of the Florida Department of Elder Affairs' programs whether a cost is treated as direct or indirect. Omission here of 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

### ***C. SUPPORTING BUDGET SCHEDULE BY PROGRAM ACTIVITY:***

The purpose of this spreadsheet is to derive a contracted unit rate for each funded service.

In Column A, Lines 6-11, enter the contract period, the funding source applicable to this contract, and the name of organization name.

In Column C, Lines 4 – 11, enter the “Form Revised Date” if applicable, Original Date, Revised Date, and Revision Number.

Line 14, Item #1: Total Budgeted Costs – This row contain cell formulas and care should be taken not to overwrite them. The formula shows the product of multiplying the total budgeted units of service times the total cost per unit of service.

Line 17, Item #2: Total Budgeted Units – This row contains formulas within the cells and care should be taken not to overwrite them. This formula adds Line 18 & 19 for the total number of units. This number should equal the total units indicated on the previous worksheet.

Line 18 – (a) OAA Units – Enter in the number of units that the Area Agency on Aging of Broward will be funding. Edit the row label to indicate which of the funding is applicable for this budget.

Lines 19 – (b) LSP & Other Non-AAABC Units – Enter in the number of units that will be funded from some other source.

Example: An organization plans on providing 30,000 trips to the participants of its congregate meal program. 25,000 will be funded through an LSP contract with the Aging & Disability Resource Center. The remaining 5,000 trips will be funded through the some other funding source. This information is shown as follows:

2. Total Budgeted Units	0	30000
(a) LSP Units		25000
(b) Other Non-ADRC Units		5000

Line 21, Item #3: Total Cost Per Unit of Service – This row contains formulas within the cells and care should be exercised not to overwrite them.

Line 22, Item # 4. Provider Supporting Revenue – No input is needed for this line.

Line 23, Item #4 (a) Provider Non-Matching Cash – Input dollar amounts derived from sources other than those listed in b, c, d, and e below.

Line 24, Item #4 (b) Provider Non-Matching In-Kind Support – Identify the value of essential good and services that are donated but are not used for matching purposes.

Line 25, Item #4 (c) Provider Non-Matching Program Income – Input the dollar amount that is projected to be collected from program participants.

Line 26, Item #4 (d) Co-Payment Support – Input the dollar amount of funds to be collected from co-payments.

Line 27, Item #4 (e) ADRC Funds (OAA/LSP/ADI/etc.) – Indicate other contract funds received from the AAABC, if any.

Line 29 – Sub-Total Support & Other Contracts – This formula line adds Line 23 – 27. Care should be taken not to overwrite these formulas.

Line 30, Item # 5. Area Agency on Aging of Broward Contract Budget – No input is needed for this line.

Line 31, Item #5 (a) OAA Funds – Indicate the dollar amount anticipated for each service funded by this contract.

Line 32, Item #5 (b) Council “Fair Share Match” – Indicate any match funding that may be provided by the Area Agency on Aging of Broward.

Line 33, Item #5 (c) Provider Match (Cash or In-Kind) – Indicate the dollar value of match funding raised by the organization.

Line 35 – Sub-Total Aging & Disability Resource Center Contract Budget – This formula line adds Lines 31 – 33.

Line 37, Item #6. Contracted Unit Rate – This formula row calculates the contracted unit rate by dividing the total contract budget line by the number of service units funded by the Area Agency on Aging of Broward.

Line 38, Item #7. Total Budgeted Support – This formula row adds Lines 29 & 35. The resulting sum should match Line 14, Item #1. Total Budgeted Costs. If these Lines DO NOT match, examine and adjust non-ADRC funding accordingly.

Line 41, Item #8. Estimated Number of **UNDUPLICATED** Clients – Identify the total number of clients to be served in each service.

#### **Sections IV.B. - IX.B Matching Commitment Documentation**

The use of the commitment formats is to document the availability of nonfederal and non-general revenue (local) financial participation. The commitment formats 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 (IV.B), building space (V.B), supplies (VI.B), equipment (VII.B), staff time (IX.B), and other goods and services are provided. Entries on IV.B., Match Commitment of Cash Donation format are self-explanatory. Four formats need additional explanation:

**Section V.B - Commitment for Donated Building Space** - 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.

**Sections VI.B and VII.B - Commitments for In-kind Contributions of Supplies and Equipment** - 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 criteria are 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 these criteria 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 non-federal 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.

**Section VIII.B - Commitment of In-kind Contribution of Services** - 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 format 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 non-federal 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.

**Section IX.B - Commitment of In-kind Volunteer Personnel and Travel** - 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' in-kind commitment is a combination of donated time and travel (if applicable). Mileage may not be applicable for all positions; it will depend on the functions being 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 formats retained on file by the provider agency.



**C. ORGANIZATION CAPABILITY – APPLICABLE TO NEW BIDDERS ONLY**

**SECTION TO BE COMPLETED BY NEW BIDDERS ONLY**

- C.I Organizational Chart & Job Description
- C.II. Personnel Policies Statement
- C.III. Financial Statement and/or Independent Audit Report
- C.IV. Board Roster or Corporate Officers & By Laws
- C.V. Articles of Incorporations/IRS Determination and Liability Insurance Coverage to manage project
- C.VI. IRS 990 or FORM 1120/1120S
- C.VII. Certificate of Insurance (s)
- C.VIII. Administrative Assessment Checklist
- C.IX. Certification of 60 days operating funds
- C.X. Monitoring Reports
- C.XI. Reference Letters
- C.XII. Documentation of Experience
- C.XIII. Transition Plan Statement