######  ****APPENDIX V****

######

###### ****Area Agency on Aging of Broward County****

###### ****Older Americans Act (OAA) Nutrition Programs****

###### Service Provider Application (SPA), Guidelines and Requirements

###### Contract Period

###### July 1, 2023 to December 31, 2023

###### Older Americans Act Titles IIIC1



###### Service Provider Application Update

###### Table of Contents

 **PAGE**

## I. A. Service Provider Summary Information 3

 1. General Instructions 4

## II. A. Program Module - General Requirements 6

1. Demographic and Nutrition Service System Countywide 7
2. Consumer Identification 8
3. List of Services Proposed and Description of Service

Delivery 9

1. Process for Reporting Client Complaints, Grievances and Appeals 11
2. Reporting 12
3. Client Confidentiality 13
4. Employee Screening and Security 14
5. Quality Assurance 16
6. Disaster Preparedness 18
7. Volunteer Plan 19
8. Organizational Chart 20
9. Funding Sources 21
10. Performance and Outcome Measures Objectives 22

­­­­

## II. B. Contract Module – General Requirements 29

1. Overview of the Methodology 30
2. General Requirements 30
3. Basic Cost Principles 31
	1. Consistent Treatment of Similar Costs 31
	2. Documentation 31
	3. Source of the Methodology 31
	4. Definitions 31
4. Types of Cost Allocations 32
5. Unit Cost Methodology 34
	1. Personnel Allocation Worksheet 34
	2. Unit Cost Worksheet 38
	3. Supporting Budget by Program Activity 43
6. Availability of Documents 47
7. Organizational Capability Package 48
8. Bidder’s Checklist 50

**I.A. SERVICE PROVIDER SUMMARY INFORMATION PAGE**

PSA: 10 ORIGINAL [ ]

|  |  |
| --- | --- |
| 1. PROVIDER INFORMATION:  Executive Director: [Name/Address/Phone] Legal Name of Agency: Mailing Address: Telephone Number:  | 2. GOVERNING BOARD CHAIR: [Name/Address/Phone] |
| 3. TYPE OF AGENCY/ORGANIZATION: GOVERNMENT (COUNTY / MUNICIPALITY): \_\_\_  NOT FOR PROFIT: \_\_\_  FOR PROFIT: \_\_\_  | 4. PROPOSED FUNDING PERIOD:  |
| 5. FUNDS REQUESTED: [ ] OAA Title IIIB [ ] CCE [ ] CCPE [ ] OAA Title III-C1 [ ] HCE [ ] OTHER (SPECIFY) [ ] OAA Title III-C2 [ ] ADI  [ ] OAA Title IIID [ ] LSP  [ ] OAA Title IIIE [ ] Contracted Services  [ ] OAA Title VII [ ] HCBS  [ ] USDA [ ] EHEAP   |
| 6. SERVICE AREA: [ ] Selected County: Broward  |
| 7. CERTIFICATION BY AUTHORIZED ORGANIZATION’S AGENCY OFFICER:I hereby certify that the contents of the proposal submitted by the bidder identified above is true, accurate and complete. I acknowledge that any intentional misrepresentations or false statements in the proposal may result in disqualification of the proposal or the termination of any contract between the bidder and the Area Agency on Aging of Broward County (AAABC) arising out of this RFP.Name: Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Title: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

**GENERAL INSTRUCTIONS**

Area Agency on Aging of Broward County (AAABC) requires an electronic copy via thumb drive, one hard copy with original signatures, and seven complete copies. The completed SPA is due to AAABC along with your completed RFP on **May 4, 2023.** All Fiscal documents on the thumb drive must be Excel formats with visible formulas. PDF fiscal documents will NOT be accepted.

This service provider application is to be used by providers applying for funding under the following DOEA programs:

**Older Americans Act Title IIIC1**

The service provider application must include the following:

Program Module - contains general information about the provider and the programs for which application is being made.

Contract Module - contains specific funding and service cost information.

Prescribed formats must be used. If formats do not allow sufficient space, additional pages may be attached as needed.

Where no format is prescribed, the applicant may use plain paper with a heading on each page to identify the application section.

Dollar amounts should be rounded to the nearest whole dollar.

Applications must include all information requested, and each page must be numbered sequentially.

###### Area Agency on Aging of Broward County

###### Federal Older Americans Act Programs

###### OAA NUTRITION SERVICES

**Title C1**

###### Program Module – Service Provider Application, General Requirements and Guideline

**A. PROGRAM MODULE GENERAL REQUIREMENTS**

**Table of Contents**

To be included in every application.

**Service Provider Summary Information**

To be completed by every applicant.

**General Information**

To be completed by every applicant.

**Description of Service Delivery**

A “Description of Service Delivery” format must be completed for each funded service.

**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.

**Goals, Objectives and Performance Measures**

Service providers must develop implementation strategies (action steps) to achieve prescribed goals, objectives, and performance measures as indicated on Format V.A.

## II.A.1. DEMOGRAPHICS AND NUTRITUTION SERVICE SYSTEM COUNTYWIDE

Nutrition Service Provider’s funding is contingent upon the bidder’s demonstrated ability to accept referrals and provide nutritious meals, nutrition education, outreach and client assessment on a county-wide basis for all eligible consumers residing in Broward County.

In order to ensure the provision of a nutrition services while allowing consumer choice to address the diverse needs of elders in Broward County.

The responses for the topics below should not exceed two (2) pages double spaced using a font size of at least 11 pt. for each topic.

* 1. Describe the social, economic and demographic characteristics of the targeted population.
	2. Describe your agency’s ability to accept referrals and provide services countywide to include providing all Nutrition services either directly or through a qualified subcontractor.
	3. Describe your organization’s plan for administering and managing the Nutrition Program Services is presented in a clear, concise, and thorough manner. The bidder's plan meets all state program guidelines and includes consumer enrollment and assessment. New bidders include start up and implementation processes and procedures in their plan.

It is important to include strategies for gaining input from the public in your agency’s planning process. This should address how your organization will reach out to the community for feedback when significant program service changes are being considered.

## II.A.2. Consumer Identification

The Area Agency on Aging of Broward County (AAABC) and Nutrition Service Provider Agencies are charged with the responsibility to identify and inform individuals with food insecurity and their caregivers of the range and availability of services. This may be carried out in cooperation with church, civic, social, and medical organizations.

Nutrition provider staff should participate in local networks and consortiums where Memory Disorder Clinics, hospitals, home health, social and medical providers are represented, since these may be sources of referrals.

The intake process begins when an individual with food insecurity and their caregiver makes contact with, or is referred to, the AAABC. Nutrition service agencies must refer all potential clients in need of service to the AAABC for preliminary screening and intake.

The responses for the topics below should not exceed two (2) pages double spaced using a font size of at least 11 pt. for each topic.

1. Describe the anticipated outreach activities your organization will conduct to identify and inform individuals with food insecurity and their caregivers of the availability of services.
2. The bidder has described outreach efforts and the process of informing clients of all formal and informal resources to meet client needs (EHEAP, Food Stamps, etc…)
3. Describe your organization’s process for referral to the AAABC including the steps and criteria your organization will use to determine if the referral is appropriate.
4. Describe your organization’s procedures to manage the enrollment at each congregate meal site and how you will budget for new clients/meals.
5. Describe how your organization will evaluate need for new sites and the process for opening a new site.
6. Describe the plans and procedures that are in place to interface with the ADRC’s Information and Referral function. Including the steps and criteria your organization will use to determine if a caller should be referred to the ADRC’s Helpline. Provide current copies of your organization’s ADRC interface and determination policies and procedures in the Service Provider Application (SPA) Appendix.

II.A.3. List of Services Proposed and Description of Service Delivery

This page must be completed for all required services. If you propose to provide optional services, these services must also be included on the lists below.

**For Center Based Services**, complete the following table:

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Service** | **Business/****Location Name** | **Address** | **Phone** | **Cap- acity** | **License Type (if applicable)** | **License # (if applicable)** | **Direct (D) or Subcontracted (S)** |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

If subcontracting, the subcontract agreement, signed by both parties, must be available upon request from the AAABC. Attach to the SPA a copy of your subcontractor bid and selection process (include time frames), a copy of your programmatic and fiscal monitoring tool, subcontract monitoring schedule and a sample sub-contract.

**For Non-Centered Based Services,** complete the following table:

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Service** | **Business/****Location Name** | **Address** | **Phone** | **License Type (if applicable)** | **License # (if applicable)** | **Direct (D) or Subcontracted (S)** |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

If subcontracting, the subcontract agreement, signed by both parties, must be available upon request from the AAABC. Attach to the SPA a copy of your subcontractor bid and selection process (include time frames), a copy of your programmatic and fiscal monitoring tool, subcontract monitoring schedule and a sample sub-contract.

**Service Descriptions:**

It is important that Nutrition Service Provider Agencies provide all services indicated in the RFP for either directly or through a subcontractor. A complete listing of the service descriptions funded under this RFP may be found in Appendix A of the DOEA Handbook.

The responses for the topics below should not exceed two (2) pages double spaced using a font size of at least 11 pt. for each topic.

1. Provide a detailed description of each of the services your organization will provide. Include a description of service provision; location, date, times, holiday closures, etc.
2. Describe how services will be documented and the process for entering information into eCIRTS.
3. Describe your plan to provide nutrition education monthly and the list of topics to be covered.
4. Complete Appendix XVIII Nutrition Assurances and include in the SPA appendix.
5. Describe the process for ensuring all required employees/subcontractor employees/volunteers have successfully completed a level 2 background screening.
6. Describe the process for ensuring all required employees/subcontractor employees/volunteers are properly verified and determined eligible for hire through the U.S. Department of Homeland Security's E-verify system.

**New Service/New Provider Business Plan**

To be completed by new applicants and current providers offering a new service.

The responses for the topics below should not exceed two (2) pages double spaced using a font size of at least 11 pt. for each topic.

The plan must include start-up activities, an implementation schedule, and an estimate of the number of consumers to be served initially.

**II.A.4. Process for Handling and Reporting Client Complaints, Grievances, and Appeals**

The Nutrition Service Provider must develop and maintain procedures to provide for handling client complaints and processing grievances and appeals regarding denial, reduction or termination of services. These procedures must provide for informing all clients of the complaint, grievance and appeal process. Information concerning client complaints, grievances and appeals procedures can be found in Appendix D of the DOEA Program and Services Handbook.

The responses for the topics below should not exceed two (2) pages double spaced using a font size of at least 11 pt. for each topic.

1. Describe your agency’s policies and procedures for ensuring compliance with the required reporting of adverse incidents.
2. Detail your agency’s procedure for informing all consumers of the grievance/appeal process.
3. Describe your agency’s process for receiving, reporting and remediating client complaints. Attach the procedure and a copy of the blank log in the SPA Appendix.
4. Describe your agency’s process for handling client grievances including appeals regarding denial, reduction, or termination of services. Attach the procedure and a copy of the blank log in the SPA Appendix.

Note: Copies of your agency’s Client Complaint, Grievance, and Appeals Procedures and logs must be maintained and available upon request by the AAABC.

**II.A.5. Reporting**

The Nutrition Services Provider is required to compile service delivery statistics and other data and report to the AAABC as required by contract, or if otherwise requested.

Monthly reporting requirements for eCIRTS require all client and service data for the previous month to be entered into eCIRTS by the 3rd business day of the month. Information is to be reported in the following categories:

* Consumer Demographics
* Consumer Program Enrollment
* Consumer Assessment Information
* Consumer Services

All services provided by the Nutrition Services Provider must be reported on a monthly basis in eCIRTS. Additionally, all reports and requests for payment must be submitted within the time frames established by the AAABC.

The responses for the topics below should not exceed two (2) pages double spaced using a font size of at least 11 pt. for each topic.

1. Describe the steps your organization will follow in order to provide for accurate and timely entry of all service and consumer specific information in the eCIRTS database.
2. Provide current copies of your agency’s policies and procedures used to ensure timely and accurate eCIRTS reporting Note: Copies of your agency’s eCIRTS Policies and Procedures must be maintained and available upon request by the AAABC

1. Describe the method for validating and reconciling service units from service authorization to service delivery in billing the AAABC, including a list of all reports run, schedule for running and required follow-up dates for staff addressing any exceptions, and method of checking and cross checking data entered.
2. Describe the method of checking and cross checking data entered into eCIRTS to ensure accuracy. Provide current copies of your agency’s internal policies and procedures used to ensure timely and accurate eCIRTS reporting in the SPA Appendix.

**II.A.6 Client Confidentiality**

Pursuant to section 430.504, F.S., information about clients of programs created or funded under the Nutrition Services Program is confidential and exempt from the provisions of section 119.07(1), F.S., Florida's Public Records Act.

The Nutrition Services Provider must ensure confidentiality of client information by all employees, service providers and volunteers as required by all applicable laws. It is essential that training be established and provided for Nutrition Services Provider staff, subcontractors, and volunteers, and that necessary policies and procedures be implemented to promote security of information, including protection from loss, damage, defacement or unauthorized access.

The Nutrition Services Provider must ensure the confidentiality of client information by all employees, service providers and volunteers as required by state and federal laws.

The response for the topic below should not exceed two (2) pages double spaced using a font size of at least 11 pt.

1. Describe what security measures are in place to address of consumer information by all employees, service providers and volunteers. Describe what security measures are in place to address confidentiality and consumer-specific information as it relates to state and federal (HIPAA) requirements. Submit a copy of your Privacy Notice. The applicant’s Privacy Notice must be HIPAA compliant and included in the SPA Appendix.
2. Describe how consumers are notified of the purpose for collecting an individual’s social security number in compliance with section 119.071(5), F.S. Whenever possible, when an eCIRTS identification number is available, it is to be used for reporting purposes in lieu of a social security number. For example, when communicating information for billing or client concerns, the provider should use the eCIRTS identification number provided by DOEA. Include a copy of your agency’s current consumer notification which discloses the purpose for which the client’s social security number is being collected in the SPA Appendix.
3. Describe the process for providing each client with a Privacy Notice as required by HIPAA where applicable. Include a copy of the Privacy Notice in the SPA A

**II.A.7 Employee Screening and Security**

The Nutrition Services Provider is responsible for complying with State of Florida, Office of the Governor, Executive Order Number 11-116 and all applicable requirements to utilize the U.S. Department of Homeland Security’s E-verify system to verify the employment of individual provider services under a contract procured through this RFP. The bidder is required to maintain documentation to assure new employees hired by the organization within the contract period are eligible for employment.

The responses for the topics below should not exceed two (2) pages double spaced using a font size of at least 11 pt. for each topic.

1. Describe the procedures implemented by your organization for complying with Executive Order Number 11-116 and all applicable AAA Notices of Instruction related to requirements to use the U.S. Department of Homeland Security’s E-verify system to verify the employment of all new employees hired by the organization. Include a brief summary of the procedures implemented by your organization to be certain all required employees are properly verified and determined eligible for hire through the U.S. Department of Homeland Security’s E-verify system.
2. Describe how documentation to assure new employees hired by the organization within the contract period are eligible for employment will be maintained.

The Nutrition Services Provider shall ensure that all applicable background screening requirements of section 430.0402 and Chapter 435, F.S., are met. The bidder must also comply with any applicable rules promulgated by DOEA or the Agency for Health Care Administration (AHCA) regarding implementation of section 430.0402 and Chapter 435, F.S.

Further information concerning the procedures for background screening is found at <https://elderaffairs.org/about-us/background-screening/>

1. Describe the procedures implemented by your organization to ensure that all staff, volunteers, or subcontractors who meet the definition of direct service providers are properly screened and determined to have no disqualifying offenses prior to rendering services. Include a completed copy of the Privacy Notice in the SPA Appendix.
2. Describe your agency’s process for notifying the Department of Elder Affairs when staff/volunteers are no longer employed by your organization.

Proper storage, protection, security and preservation of source documentation, and valid backup and retention of electronic data on a regular basis is required.

1. Describe your agency's procedures for the proper storage, protection, security and preservation of source documentation, and valid backup and retention of electronic data.

Note: A copy of your agency’s Staff Level II Background Procedures, E-Verify procedures, and IT and Electronic Back-up Procedures must be maintained and available upon request by the AAABC.

II.A.8. Quality Assurance

The Nutrition Services Provider will self-monitor and self-evaluate the quality of services by its own staff and sub-contractors, at least annually, subject to further monitoring by the AAABC and/or DOEA.

The responses for the topics below should not exceed two (2) pages double spaced using a font size of at least 11 pt. for each topic.

Note: Copies of all Quality Assurance/Quality Initiative procedures must be maintained and available upon request by the AAABC.

1. Describe your agency’s procedures to evaluate the quality of services delivered by the Nutrition Service Provider staff. Provide copies of your Quality Assurance/Quality Initiative procedures in the SPA Appendix.
2. Describe your agency’s procedures to evaluate the quality of services delivered by any subcontractor providing Nutrition services including process and frequency.
3. Explain how the results of your quality assurance process for services delivered by both Nutrition Services Provider staff and/or subcontractors has been and will be used to improve services and/or services delivery.

The degree of client satisfaction with service quality and staff effectiveness must be evaluated annually by the Nutrition Services Provider during the contract period. Survey results must be used to develop continuous quality assurance initiatives to ensure improvement all nutrition services delivery.

1. Describe the procedures your organization uses to evaluate client satisfaction. All clients should be surveyed at least once annually. The description should include the schedule to conduct the survey, tabulation of the results, analysis and follow up process, and information on how the results are utilized to make improvements to services. Note: Copies of your consumer satisfaction policies must be attached in the SPA Appendix as well as maintained and available upon request by the AAABC.
2. Provide a narrative of quality improvement initiatives undertaken by your organization during the preceding calendar year, as appropriate.

Nutrition Services Providers shall be responsible for provision of the pre-service and in-service training for all paid and volunteer staff.

1. Describe your plan to provide the required pre-service and in-service staff training. Your plan should include the minimum standards/topics as outlined in Appendix A of the DOEA Handbook.

II.A.9. Disaster Preparedness

The Nutrition Services Provider will maintain a current Disaster Plan to be implemented, at the direction of the AAABC or DOEA, in the event that a disaster is declared by federal, state or local officials. The Nutrition Service Provider is required to enter data into eCIRTS for all clients which is also used for disaster preparedness.

Nutrition Services Providers must be prepared to use eCIRTS reports to routinely provide registry information to the local emergency management team and to identify, locate, and assist with the evacuation and other needs of endangered clients in the event of a disaster.

The response for the topic below should not exceed four (4) pages double spaced using a font size of at least 11 pt.

1. Provide a summary of your agency’s disaster plan which must include the following key elements: (Refer to Chapter 8 of the DOEA Handbook for further information):

* Designation of a Disaster Coordinator and alternate and other key personnel including all subcontractors.
* Contact information is provided for all designated personnel above.
* An alternative office site location is designated
* Plans for contacting all at-risk clients, on a priority basis, prior to and immediately following a disaster.
* Plans to receive referrals, conduct outreach, and deliver services, before and after a disaster, to persons who may or may not be current clients.
* Plans for after-hours coverage of network services, as necessary.
* Plans to help at-risk clients register with the Special Needs Registry of the local emergency management agency.
* How the services are integrated with the local County Emergency Plan
* Clear description from the viewpoint of disaster preparedness, not hurricane preparedness.

Note: A copy of your agency’s Disaster Preparedness Plan must be maintained and available upon request by the AAABC.

NEW BIDDERS - must include a full copy of their disaster plan with the proposal.

**II.A.10. Volunteer Plan**

Bidders must provide assurance and demonstrate staffing capable to train and supervise volunteer staff and volunteer supervisors. All bidders must submit a written plan to address recruitment, training, utilization, and retention of volunteers, to assist with activities of the service provider.

**II.A.11. Organizational Chart**

An organizational chart illustrating the structure and relationship of positions, units, supervision and functions must be developed and approved by the governing body of the Nutrition Services Provider and submitted by the bidder as part of the proposal response.

The response for the topic below should not exceed two (2) pages double spaced using a font size of at least 11 pt.

1. Describe how your organizational structure is sufficient to support the functional requirements of the Nutrition Services program including client assessment, service delivery, outreach and eCIRTS data entry and maintenance.

Note: A copy of the most recent, board approved, organizational chart illustrating the structure and relationship of all positions related to the Nutrition Services Program must be submitted as part of the Organizational Capability Package **(Appendix VII.)**.

**II.A.12. Funding Sources**

1. Provide a list of all current funding sources, including the AAABC, if applicable.
2. As an attachment to the Program Module SPA, provide a letter from each funding source listed above, including the AAABC if applicable, indicating whether your organizations in good standing.

## II.A.13. PERFORMANCE AND OUTCOME MEASURE OBJECTIVES

Outcome Measures

In keeping with the legislatively mandated requirements for performance-based budgeting, DOEA has identified five (5) key goals for which Area Agencies on Aging and provider agencies are required to develop implementation strategies in order to assist DOEA in achieving the statewide outcome and output measures it has identified for the aging network. The identified goals are:

|  |  |
| --- | --- |
| * To Age in Place
 | * To Age with Purpose
 |
| * To Age with Security
 | * To Age in an Elder Friendly Environment
 |
| * To Age with Dignity
 |  |

All bidders are required to describe the strategies and actions they will use to meet and/or exceed the outcome measures as specified by DOEA as delineated in the table below.

Objectives and Outcome Measures

| **Objectives** | **Outcome Measures** | **Standards\*** |
| --- | --- | --- |
| 1: To help clients to have home environments that are as safe as possible. | ***Outcome Measure:*** Percent of clients assessed with high or moderate risk environments who improved their environment score | 79.3% |
| 2: To improve the nutritional status of clients. | ***Outcome Measure:*** Percent of new service recipients with high-risk nutrition scores whose nutritional status improved | 66% |
| 3: To assist clients to maintain their independence and choices in their homes as long as possible. | ***Outcome Measure:*** Percent of new service recipients whose ADL assessment score has been maintained or improved | 63% |
| 4: To assist clients to maintain their independence and choices in their communities as long as possible. | ***Outcome Measure:*** Percent of new service recipients whose IADL assessment score has been maintained or improved  | 62.3% |
| 5: To provide caregivers with assistance/respite to help them to be able to continue providing care. | ***Outcome Measure*:** Percent of caregivers will maintain or improve their ability to provide care after one year of service intervention (as determined by the caregiver and the assessor). | 90% |

The responses for each of the outcome measures on the next pages should not exceed two (2) pages double spaced using a font size of at least 11 pt.

**OUTCOME MEASURES**

***Use the format below as needed to describe in sufficient detail the implementation strategies, action steps and/or process measures you will follow to meet the goals, objectives and performance measures identified in the Objectives and Outcome Measures Grid above. Use additional pages following the same format, if more space is needed.***

## OBJECTIVE AND OUTCOME MEASURE #1.

***79.3% of clients assessed with high or moderate risk environments who improved their environment score***

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**STRATEGIES/ACTION STEPS**

 **\_\_\_**

**OUTPUT**: Describe the services that will be delivered or resources that will be used to meet the outcome measure.

**OBJECTIVE AND OUTCOME MEASURE #2.**

***66% of new service recipients with high-risk nutrition scores whose nutritional status improved.***

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**STRATEGIES/ACTION STEPS**

**OUTPUT**: Describe the services that will be delivered or resources that will be used to meet the outcome measure.

**OBJECTIVE AND OUTCOME MEASURE #3**

***63% of new service recipients whose ADL assessment score has been maintained or improved***

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**STRATEGIES/ACTION STEPS**

**OUTPUT**: Describe the services that will be delivered or resources that will be used to meet the outcome measure.

**OBJECTIVE AND OUTCOME MEASURE #4**:

***62.3% of new service recipients whose IADL assessment score has been maintained or improved***

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**STRATEGIES/ACTION STEPS**

**OUTPUT**: Describe the services that will be delivered or resources that will be used to meet the outcome measure.

**OBJECTIVE AND OUTCOME MEASURE #5**:

***90% of caregivers will maintain or improve their ability to provide care after one year of service intervention (as determined by the caregiver and the assessor).***

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**STRATEGIES/ACTION STEPS**

**OUTPUT**: Describe the services that will be delivered or resources that will be used to meet the outcome measure.

###### Area Agency on Aging of Broward County

**Older Americans Act (OAA) Nutrition Programs**

###### Contract Module – Service Provider Application, Guidelines and General Requirements

###### Contract Period

###### July 1, 2023 to December 31, 2023

**The Contract Module must be submitted in a separate binder from the Program Module.**

 **II. B. Module – General Requirements**

1. **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 organization’s resources among its activities, both service and non-service related.

Employing this methodology helps the organization 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 (as defined in the most current Department of Elder Affairs Home and Community Based 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.

1. **General Requirements:**

The **Contract Module** is comprised of the DOEA **Unit Cost Development Worksheets**, the **Match Commitment** pages, the **Availability of Documents** page, the **GENERAL REVENUE Subcontract Vendors Schedule**, and the **Contract Module Review Checklist**. All formats and detailed instructions are included in the SPA documents forwarded to each provider. All Contract Module documentation must be completed using the required Excel worksheets. The Excel worksheets include formulas and links intended to assist the provider. These formulas and links should not be overwritten or altered. It is important that the Applicant become familiar with the spreadsheets before beginning the unit cost development process. You may hide columns for services you are not providing, but **do not delete the columns!**

The AAABC reserves the right to request additional documentation, if any of the information presented in the **Contract Module** is considered incomplete or inadequate. The Applicant should include additional documentation wherever clarification is needed.

Complete and attach the following documents:

**3.** **Basic principles of the unit cost methodology**

 **a. Consistent treatment of similar costs**

Consistently treating similar costs and documenting direct staff time and line item expenditures ensure 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.

 **b. 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 State of Florida, Department of Elder Affairs and the Aging & Disability Resource Center of Broward County 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.

**c. 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.

**d. Definitions:**

i. 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 Services 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.

ii. 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.

iii. 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 most current Department of Elder Affairs Home and Community Based Services Manual.

iv. 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.

**4. 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/ADRC **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/ADRC 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)

**\*\*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.

2. On the Menu Bar, Click on FORMAT

3. Click on COLUMN

4. Click on HIDE

To UNHIDE the column(s) already hidden

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

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

\*REPEAT AS NECESSARY

#### 5. Unit Cost Methodology includes the following:

#### Personnel Allocations Worksheet

The **Personnel Allocations Worksheet** is located in the Excel workbook titled “Appendix VI Service Provider Application Spreadsheets for Contract Module.” This spreadsheet is the first of the three **Unit Cost Development Worksheets** to be completed by the Applicant Agency. The **Personnel Allocations Worksheet** develops the staff time allocations for each DOEA funded service. It is intended to include all staff positions within the Applicant Agency. The allocation of staff time must be based on recent time studies or other accurate and verifiable documentation. Include all staff on your payroll including administrative, development, etc.

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 most current Department of Elder Affairs 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 CIRTS 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 organization’s 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.

#### Unit Cost Worksheet

The **Unit Cost Worksheet** is located in the Excel workbook titled “Unit Cost Methodology.” This spreadsheet is the second of the three **Unit Cost Development Worksheets** to be completed by the Applicant Agency. The **Unit Cost Worksheet** develops an “agency-wide” unit rate for each DOEA funded service. It is intended to include all of the Applicant Agency’s budgeted costs for the proposed annual period no matter what the funding source.

Personnel wages for each service are linked to the **Personnel Allocations Worksheet**. Personnel benefits are calculated by formula, unless more accurate manual allocations are documented and made. Specific cost categories for other budgeted costs are identified. Budgeted costs that can be directly charged to a service should be manually included. Budgeted costs that apply to all services can be included and allocated by formula using the “Management & General Cost Pool” and the “Facilities & Maintenance Cost Pool.”

The **Unit Cost Worksheet** develops an “agency-wide” or “total” unit rate by taking the total budgeted cost for each service, and dividing this cost by the proposed “agency-wide” or “total” units to be achieved during the contract period. This total unit rate becomes the basis for the provider’s proposed unit rate for the services funded by the AAABC.

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 DOEA 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 the cost of brochures) to nutrition education. Conversely, the cost of a brochure that lists all services the organization provides would be allocated to the management and general cost pool. In this example, the cost of the 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 workshould 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 proportionately by the square footage each cost center occupies. In order for the 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**

Whilethe costs of organized fundraising 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 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 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 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 the 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

#### Supporting Budget by Program Activity

The **Supporting Budget Schedule By Program Activity Worksheet** is located in the Excel workbook titled “Unit Cost Methodology”. This spreadsheet is the third of the three **Unit Cost Development Worksheets** to be completed by the Applicant Agency. The **Supporting Budget Schedule by Program Activity Worksheet** develops the “adjusted cost per unit of service” for each service funded by the AAABC. It is intended to include any required match and other resources that may affect the proposed unit rate. Provide a separate Supporting Budget Schedule by Program Activity Worksheet for each GENERAL REVENUE fund source (i.e. ADI, CCE, HCE, RELIEF).

Unlike the first two worksheets, the **Supporting Budget Schedule by Program Activity Worksheet** reflects only the proposed units and funding available for the specific program and services funded by AAABC. It is not an “agency-wide” spreadsheet. The unit rate developed on the **Unit Cost Worksheet** is linked to the **Supporting Budget Schedule By Program Activity Worksheet** for each funded service. This rate is then “adjusted” for match (10% required), client co-payments, program income, or other resources contributed by the provider. These factors and the allocation determined by the AAABC will result in the proposed units to be achieved and the proposed unit rate.

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 the 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 contains 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 Aging & Disability Resource Center will be funding. Edit the row label to indicate which of the funding is applicable for this budget.

Lines 19 – (b) LSP & Other Non-ADRC 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 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 goods 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 Aging & Disability Resource Center, 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. Aging & Disability Resource Center 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 Aging & Disability Resource Center.

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 Aging & Disability Resource Center.

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.

## 6. Availability of Documents

The **Availability of Documents** form on the next page identifies required documentation that must be maintained and available at the Applicant Agency’s administrative office. This assurance that certain documents will be available for review upon request must be signed. If requested, the documentationmust be accessible for review by the AAABC.

## AVAILABILITY OF DOCUMENTS

The undersigned hereby gives assurance that the following documents are maintained and are accessible for review by the AAABC. Bidder agrees to amend any policies that are not in compliance with applicable regulations as necessary.

1. Current Board Roster
2. Articles of Incorporation and Corporate By-Laws
3. Staffing Plan (i.e. Position Descriptions, Salary Ranges, Organizational Chart with staff names)
4. Personnel Policies and Procedures
5. Accounting Policies and Procedures
6. Procurement Policies and Procedures
7. Operational Policies and Procedures
8. Affirmative Action Plan
9. Targeting Plan and documentation of activities
10. Americans With Disabilities Act Assurances and Policies
11. Staff Development and Training Plan (i.e. schedule, agendas, handouts, sign in sheets)
12. Unusual Incident File
13. Subcontracts and Subcontractor Monitoring Reports
14. All Quality Assurance and Quality Improvement Initiative Procedures
15. Consumer Satisfaction Policies and Procedures
16. Consumer Complaint, Grievance, Appeals Procedures
17. CIRTS Reporting Policies and Procedures
18. Sample of Privacy Notice Issued to Clients (HIPAA)
19. Sample of Notification to Clients Regarding Collection of Social Security Number
20. Copayment Policies and Procedures
21. Civil Rights Compliance Documentation
22. Staff Level II Background Procedures
23. E-Verify Procedures
24. IT and Electronic Back-up Procedures
25. Volunteer Policies and Procedures
26. Applicable Required Licenses and Permits
27. Disaster Preparedness Plan and Continuity of Operations Plan (COOP)
28. Conflict of Interest Policies and Procedures
29. Current Equipment Inventory

aa. Detailed Documentation Supporting Contract Expenditures and Units of Service

ab. Client Files

**CERTIFICATION BY AUTHORIZED INDIVIDUAL:**

I hereby certify that the documents identified above currently exist and are available for review upon request.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Signature Date Name and Title of Authorized Individual

**7. Organizational Capability Package – NEW BIDDERS ONLY (Appendix VII)**

The documents listed below are to be submitted in such a way that they may be pulled out of the RFP proposal packet and reviewed separately. Please provide the listed items in the order specified below:

1. A copy of the most recent, board approved, organizational chart illustrating the structure and relationship of all paid staff positions related to the Nutrition Services program including job descriptions for all positions on the Personnel Allocations Worksheet.

2. A statement certifying the bidder’s current Personnel Policies meet the minimum requirements as specified in the RFP under “Personnel Standards and Employee Benefits.”

3. A copy of the most recent audited financial statements and compliance reporting package. Include any letters to management submitted by the independent auditor under separate cover as well as any response stating management’s position and plan of action.

4. A copy of the Board of Directors/Corporate Officers. Provide a list of names, addresses and telephone numbers of each member of the agency’s Board of Directors and/or Corporate Officers. Each member’s term of office and term expiration date should be noted. Include a copy of your corporate bylaws.

5. A copy of the articles of incorporation filed with the Secretary of the State of Florida. And a copy of the IRS determination letter granting you tax exempt status as a 501 (c) (3). This item is applicable to non-profit agencies only.

6. A copy of IRS Form 990 for the most recent fiscal year (non-profit agencies only) or Form 1120/1120S (for Profit) was submitted (if applicable).

7. A certificate of insurance from your agent detailing the types of coverage you currently hold, the maximum dollar amount for each, and the dates when coverage became effective and is scheduled to terminate.

8. A copy of the Administrative Assessment Checklist required by this RFP (**Refer to Appendix VIII**)

9. Certification of availability of 60 days operating funds must be provided in a signed statement.

10. Organizations not currently serving as a contracted provider for the Area Agency on Aging of Broward County, Inc. are considered “new” bidders. The "new bidder" organization can submit monitoring reports from other contracts:  two fiscal and two programmatic reports.  Reports should include the resolution of problems identified in the report and how they were addressed.

11. A letter of reference from another major funding source, besides the Area Agency on Aging, must be provided addressing the agency’s management capabilities, accountability of funds and service provision.

12. Bidder agencies should indicate the type(s) of experience they have had in provision of service(s) to frail elders, as well as the length of time (in years) they have worked to meet the needs of elders in the State of Florida. If the bidder has not provided service(s) in the State of Florida, service history elsewhere may be submitted as support documentation. Contact person(s), name and addresses of contracting agencies, and telephone numbers should be supplied.

13. Transition Plan: In the event a provider is selected who is not a current provider, a plan for transition of existing clients and service management must be submitted within 20 days of bid award. The AAA must approve this plan in advance of implementation. The AAA requires the transition plan include an implementation schedule ensuring uninterrupted service delivery.

Transition plans must take into consideration the transfer of current client files, staffing, training plans, start-up activities and time frames, any modification of delivery schedules and sites, and notification to clients of the new service provider agency.

If there is insufficient time remaining before the current service provider and the new service provider can transition the service in a manner that will not disrupt service delivery as of July 1, 2023, the AAA may choose to continue services under an emergency contract. Applicant agencies must include a statement agreeing to forward a transition plan within 20 days of bid award.

## 8. Bidder’s Checklist (Appendix XII)

The **SPA Contract Module Review Checklist** is to be completed indicating that each Contract Module Requirement is included and the page location for each item.