

SERVICE PROVIDER APPLICATION

FORMATS

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I.A. SERVICE PROVIDER SUMMARY INFORMATION PAGE

PSA: __

ORIGINAL SUBMISSION []
REVISION []

<p>1. PROVIDER INFORMATION:</p> <p>Executive Director: [Name/Address/Phone]</p> <p>Legal Name of Agency:</p> <p>Mailing Address:</p> <p>Telephone Number:</p>	<p>2. GOVERNING BOARD CHAIR: [Name/Address/Phone]</p> <p>Name of Grantee Agency:</p> <p>3. ADVISORY COUNCIL CHAIR: (if applicable) [Name/Address/Phone]</p>																					
<p>4. TYPE OF AGENCY/ORGANIZATION:</p> <p>NOT FOR PROFIT: __ PRIVATE __ PUBLIC</p> <p>PRIVATE FOR PROFIT</p>	<p>5. PROPOSED FUNDING PERIOD:</p> <p>A. New Applicant B. Continuation</p>																					
<p>6. FUNDS REQUESTED:</p> <table border="0"> <tr> <td>[] OAA Title IIIB</td> <td>[] CCE</td> <td>[] CCPE</td> </tr> <tr> <td>[] OAA Title III-C1</td> <td>[] HCE</td> <td>[] OTHER (SPECIFY)</td> </tr> <tr> <td>[] OAA Title III-C2</td> <td>[] ADI</td> <td></td> </tr> <tr> <td>[] OAA Title IIID</td> <td>[] LSP</td> <td></td> </tr> <tr> <td>[] OAA Title III E</td> <td>[] Contracted Services</td> <td></td> </tr> <tr> <td>[] OAA Title VII</td> <td>[] HCBS</td> <td></td> </tr> <tr> <td>[] USDA</td> <td>[] EHEAP</td> <td></td> </tr> </table>		[] OAA Title IIIB	[] CCE	[] CCPE	[] OAA Title III-C1	[] HCE	[] OTHER (SPECIFY)	[] OAA Title III-C2	[] ADI		[] OAA Title IIID	[] LSP		[] OAA Title III E	[] Contracted Services		[] OAA Title VII	[] HCBS		[] USDA	[] EHEAP	
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[] OAA Title VII	[] HCBS																					
[] USDA	[] EHEAP																					
<p>7. SERVICE AREA: [] Single County _____</p> <p>[] Selected Communities of a County: Specify _____</p> <p>[] Multiple Counties: List _____</p>																						
<p>8. ADDRESS FOR PAYMENT OF CHECKS ITEM #: [] #1 [] #2</p>																						
<p>9. CERTIFICATION BY AUTHORIZED AGENCY OFFICER:</p> <p>I hereby certify that the contents of this document are true, accurate and complete statements. I acknowledge that intentional misrepresentation or falsification may result in the termination of financial assistance.</p> <p>Name: _____ Signature: _____</p> <p>Title: _____ Date: _____</p>																						

II.A. GENERAL INFORMATION

- II.A.1. NEEDS ASSESSMENT: (Describe the methods used to determine service needs in the area. Include process and use of waiting list information. The DOEA contract Client Services Manual should be reviewed for specific program requirements)
- II.A.2 TARGETING (OAA Only): (Specify how the service needs of low-income minority individuals and older individuals residing in rural areas will be satisfied. Include how your agency will provide services to low-income minority individuals in accordance with their need for services rather than in proportion to their percentage of the population. A summary of other targeting efforts directed at groups included in the Older Americans Act should also be included. The DOEA Client Services Manual should be reviewed for requirements)
- II.A.3. ELIGIBILITY AND ASSESSMENT/REASSESSMENT PROCESS, WHEN APPLICABLE TO THE SERVICE:(The DOEA Client Services Manual should be reviewed for specific program requirements) The agency's plan for each of the following must be addressed: (a) targeting and screening frail at risk seniors for eligibility for DOEA funded programs; (b) reviewing ongoing eligibility for transfer of consumers from general revenue funded programs into the Medicaid Waiver; (c) using all other available alternative resources for consumer services prior to using general revenue or federal funds; and (c) ensuring that assessments and reassessments are completed in a timely manner and entered accurately into CIRTS.

II.A.4. DESCRIBE SYSTEM FOR CONSUMER PRIORITIZATION: (The DOEA Client Services Manual should be reviewed for specific program requirements.) The agency's process for handling each of the following must be addressed: (a) Adult Protective Services and CARES referrals; (b) consumers who no longer need services and consumers who are capable of managing with reduced services; and (c) Elder Helpline referrals.

II.A.5. QUALITY ASSURANCE:(The DOEA Client Services Manual should be reviewed for specific program requirements.)

a. Describe the process, including the frequency, for determining consumer satisfaction with service delivery.

b. Describe internal methods to assure delivery of quality services by staff and/or subcontractors:

III.A. DESCRIPTION OF SERVICE DELIVERY

SERVICE: _____

PROGRAM(S):

III.A.1. SITE LOCATION: (Provider may attach a list of site locations.)

III.A.2. DAYS AND HOURS OF OPERATION:

III.A.3. DESCRIBE THE SPECIFIC ACTIVITIES YOUR AGENCY WILL PROVIDE UNDER THIS SERVICE (The DOEA Client Services Manual should be reviewed for service requirements.) **Case management agencies must specify how consumers in common programs, i.e., CCE, ADI, MW, HCE or OAA, will be case managed on the “Case Management Description of Service Delivery” form. A separate “Description of Service Delivery” form for HCE Special Subsidy must be completed to indicate how consumers will be provided subsidy services. In-home services such as homemaker, personal care, respite and chore may be combined for description purposes. Providers of OAA Titles III-C1 and III-C2 must include a description of plans for provision of meals to older persons during weather related emergencies:**

III.A.4. NUTRITION EDUCATION SCHEDULE

REQUIREMENT: In the space below, please describe your plan to provide nutrition education semiannually:

C-1 Lesson Topics (Please describe):

C-2 Lesson Topics (Please describe):

III.A.5. NUTRITION ASSURANCES

In accordance with Section 339(1) of the OAA which requires each nutrition project to be established and administered with the advice of dietitians (or individuals with comparable expertise), and Section 339(2)(F) which requires compliance with applicable state or local laws regarding safe and sanitary handling of food, equipment, and supplies used in the storage, preparation, service, and delivery of meals to elderly nutrition program participants,

(Name of Nutrition Consultant)

will provide Nutrition Consultation for the nutrition project of

(Name of Provider)

(Name of Nutrition Consultant)

is a registered/licensed dietitian whose current registration number from the Commission on Dietetic Registration is _____ and/or whose license number from the Florida Department of Professional Regulation is _____ or whose qualifications have been approved by the area agency's nutrition consultant or the Department of Elder Affairs.

The Nutrition Consultant Agreement for Services and a current resume of the Nutrition Consultant will be included in the application at the beginning of each bid cycle and updated when there is a staff change.

(Name of Provider)

also assures meals provided through the project comply with the Dietary Guidelines for Americans and provide to each participant a minimum of 33 and 1/3 percent of the daily recommended dietary allowances if one meal per day is provided; a minimum of 66 and 2/3 percent of the allowances if two meals per day is provided; and 100 percent of the allowances if three meals per day is provided.

**III.A.6. USDA COMMODITY FOODS/CASH IN LIEU
OF COMMODITIES STATEMENT**

III.A.6.1

(Name of Provider)

will participate in the USDA Commodity Foods Program during FY _____ and has opted to receive the item checked:

- Commodity Foods in the Amount of \$
- Cash-In-Lieu of Commodities
- Combination of Cash and Commodity Foods
 - (1) Total Amount \$
 - (2) Dollar Value of Commodity Foods \$

III.A.6.2. Complete only if electing to receive commodity foods.

(Name of Provider)

assures that these foods will be used as efficiently as possible. Commodity foods received will be stored in the following manner(s):

- In Storage Provided by Caterer
- In Rental Storage Space
- School System will Provide Storage Space
- Other (Describe)

Storage costs will be paid by (List all):

Handling and/or transportation costs will be paid by (List all):

IV.A. NEW SERVICE/NEW PROVIDER BUSINESS PLAN

(This format is to be used by new applicant agencies and current providers offering a new service. This format must address the "phase in" process. Attach continuation sheets as needed.)

SERVICE: _____ ESTIMATED # OF CONSUMERS:

ANTICIPATED START DATE OF SERVICE:

BUSINESS PLAN TO ACHIEVE SERVICE OBJECTIVE

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

TASKS:

V.A. GOALS, OBJECTIVES AND PERFORMANCE MEASURES

I.B. PERSONNEL COST FLOW WORKSHEET

DOEA UNIT COST METHODOLOGY

I.B.1. STAFF TIME ALLOCATION WORKSHEET

DOEA UNIT COST METHODOLOGY

II.B. UNIT COSTING WORKSHEET

DOEA UNIT COST METHODOLOGY

II.B.1. MIS COST ALLOCATION WORKSHEET

DOEA UNIT COST METHODOLOGY

III.B. SUPPORTING BUDGET BY PROGRAM ACTIVITY

DOEA UNIT COST METHODOLOGY

IV.B. MATCH COMMITMENT OF CASH DONATION

Agency Name:

Donor Identification:

Name:

Street:

City:

State:

Zip:

Phone:

Authorized Representative: _____

Total Amount \$

Payments

Amount/Payment \$

Contribution Period

Special Conditions:

Donor Certification:

I hereby certify intent to make the cash donation set forth above for use in the specified program during the program's upcoming funding period. This cash is not included as match for any other State or Federally assisted program or contract and is not borne by the federal government directly under any federal grant or contract.

Signature of Donor or Representative: _____ Date:

V.B. MATCH COMMITMENT FOR DONATION OF BUILDING SPACE

Agency Name:

Donor Identification:

Name:

Street:

City:

State:

Zip:

Phone:

Authorized Representative:

Description of Space: Office Site Other

Provider Owned Space:

1. Number of square footage used by project: _____sq/ft
2. Appraised rental value per square foot: \$
3. Total value of space used by project (1x2): \$

Donor Owned Space:

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

Special Conditions:

Donor Certification:

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

Signature of Donor or Representative: _____ Date:

VI.B. MATCH COMMITMENT OF SUPPLIES

Agency Name:

Donor Identification:

Name:

Street:

City:

State:

Zip:

Phone:

Authorized Representative:

The below described supplies are committed for use by the project for the period of:

Description of Supplies:

Computation of value method:

Value to be claimed by project: \$

Donor Certification:

These supplies are not included as contributions for any other State or Federally assisted program or contract and are not borne by the Federal Government directly or indirectly under any Federal grant or contract except as provided for under (cite the authorizing Federal regulation or law if applicable).

Signature of Donor or Representative: _____ Date:

VII.B. MATCH COMMITMENT OF EQUIPMENT

Agency Name:

Donor Identification:

Name:

Street:

City:

State:

Zip:

Phone:

Authorized Representative:

The below described equipment is committed for use by the project for the period of:

<u>Item Description</u>	<u>Number</u>	<u>Acquisition</u>	<u>Value to Project*</u>	<u>Cost</u>
-------------------------	---------------	--------------------	--------------------------	-------------

1.

2.

3.

4.

5.

TOTAL VALUE CLAIMED: \$

* Items that are currently owned by the Grantee or are loaned or donated to the project are valued at an annual rate of 6-2/3 percent of the acquisition value.

Donor Certification:

This equipment is not included as match for any other State or Federally assisted program or contract and are not borne by the Federal Government directly or indirectly under any Federal grant or contract except as provided for under _____ (cite the authorizing Federal regulation or law if applicable).

Signature of Donor or Representative: _____ Date:

**VIII.B. MATCH COMMITMENT OF IN-KIND CONTRIBUTION OF SERVICES
BY STAFF OF SERVICE PROVIDER OR STAFF OF OTHER ORGANIZATIONS**

Agency Name:

Donor Identification:

Name:

Street:

City:

State:

Zip:

Phone:

Authorized Representative:

The personal services described below are committed for use by the project for the period of:

Description of Positions:

<u>Position Title</u>	<u>Service</u>	<u>Hourly Rate or Annual Salary</u>	<u>#Hours Worked</u>	<u>Value to Project</u>
1.				
2.				
3.				
4.				
5.				

TOTAL - \$

* Value to project = (# of hours provided) x (hourly rate of annual salary).

Donor Certification: It is certified that the time devoted to the project will be performed during normal working hours.

These services are not included as match for any other State or Federally assisted program or contract and are not borne by the Federal Government directly or indirectly under any Federal grant or contract except as provided for under _____ (cite the authorizing Federal regulation or law if applicable).

Signature of Donor or Representative: _____ Date:

IX.B. MATCH COMMITMENT OF IN-KIND VOLUNTEER PERSONNEL AND TRAVEL

Agency Name:

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

Describe Volunteer Effort:

Position Title	Equivalent Hourly Rate	# of Hours	Value to Project
1.			\$
2.			\$
3.			\$
4.			\$
5.			\$
TOTAL VALUE TO AGENCY			\$

Equivalent Hourly Rates were determined by:

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

Estimated Mileage X Rate per mile = Value
_____ \$

Donor Certification:

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

Signature of Agency Official: _____

Date:

X.B. INDIRECT COST RATE PROPOSAL

XI.B. AVAILABILITY OF DOCUMENTS

The undersigned hereby gives assurance that the following documents are maintained in the administrative office of the provider and are accessible for review by the AAA.

- 1. Current Board Roster
- 2. Articles of Incorporation
- 3. Corporate By-Laws
- 4. Advisory Council By-Laws and Membership
- 5. Current Equipment Inventory
- 6. Bonding Verification
- 7. Staffing Plan
 - a. Position Descriptions
 - b. Pay Plan
 - c. Organizational Chart
- 8. Personnel Policies Manual
- 9. Financial Procedures Manual
- 10. Operational Procedures Manual
- 11. Affirmative Action Plan
- 12. Outreach Plan, if applicable
- 13. Americans With Disabilities Act Assurance
- 14. Staff Development and Training Plan
- 15. Unusual Incident File
- 16. Service Subcontracts
- 17. Co-Pay and Contribution System
- 18. Civil Rights Compliance Documentation

CERTIFICATION BY AUTHORIZED AGENCY OFFICIAL:

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

Signature

Date

Name of Authorized Individual

Title of Authorized Individual

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 Area Agencies on Aging (AAA's) under contract with the Department of Elder Affairs (DOEA). Area Agencies on Aging may incorporate additional criteria as necessary to address local needs.

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II.A General Information

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2. Targeting
3. Eligibility and Assessment/Reassessment Process
4. System of Prioritization
5. Process for Reducing or Terminating Services
6. Quality Assurance
 - a. Client Satisfaction
 - b. Internal Evaluation Process

III.A Description of Service Delivery

Service Data (Includes Items 1, 2 & 3)

1. Site Location
2. Days and Hours of Operation
3. Describe Specific Activities
4. Nutrition Education Schedule
5. Nutrition Consultation Agreement
6. USDA Commodity Foods Statement

IV.A New Service/New Provider Business Plan

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B. CONTRACT MODULE COMPONENTS

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1. Staff Time Allocation Worksheet

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1. MIS Cost Allocation Worksheet

III.B Supporting Budget by Program Activity

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X.B Indirect Cost Rate Proposal

XI.B Availability of Documents

GENERAL INSTRUCTIONS

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

- OAA Title IIIB Supportive Services
- OAA Title IIIC-1 Congregate Nutrition
- OAA Title IIIC-2 Home Delivered Nutrition
- OAA Title IIID Preventive Health Services
- OAA Title IIIE National Family Caregiver Support Program
- OAA Title VII Programs for the Prevention of Elder Abuse, Neglect and Exploitation
- Community Care for the Elderly (CCE)
- Home Care for the Elderly (HCE)
- Alzheimer's Disease Initiative (ADI)
- Home and Community Based Medicaid Waiver Services (HCBS)
- United States Department of Agriculture (USDA) Food Program
- Contracted Services
- Emergency Home Energy Assistance for the Elderly Program (EHEAEP)
- Local Services Program (LSP)
- Community Care Programs for the Elderly (CCPE)

< 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.
- < Current service providers with new or proposed rates that have been determined acceptable by the AAA are not required to complete Contract Module Formats I.B., I.B.1, II.B or II.B.1 if one of the conditions below exists:
 - Provider is entering the second or third year of a contract awarded as a result of a Request for Proposal which utilized the DOEA Cost Allocation Methodology, or
 - Provider contracted with an area agency based on rates determined by use of the DOEA Cost Allocation Methodology.
- < Area agencies will determine the number of copies necessary and the deadline for submission of the completed application.

PROGRAM MODULE REQUIREMENTS

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To be included in every application

Section I.A. - Service Provider Summary Information

To be completed by every applicant

Section II.A. - General Information

To be completed by new providers and current service providers who have made changes to existing services

Section III.A. - 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.

Section IV.A. - 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 V.A. - 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.

CONTRACT MODULE REQUIREMENTS

Budget - Formats

There are three formats (elements) of the budget documentation. They are the **Personnel Cost Flow Worksheet**, the **Unit Costing Worksheet** and the **Supporting Budget Schedule by Program Activity**. All of the formats are available from area agencies via e-mail for placement on disk. Detailed instructions for completion of the **Personnel Cost Flow Worksheet** and the **Unit Costing Worksheet** as well as background information on the DOEA Unit Costing Methodology are contained in **Volumes I & II of the Florida Department of Elder Affairs Unit Costing Methodology. Spreadsheet examples in Q-PRO for Windows are available.** The following set of instructions is intended to augment, not replace, **Volumes I & II of the Florida Department of Elder Affairs Unit Costing Methodology.**

Section I.B. - Personnel Cost Flow Worksheet

DOEA recommends that the spreadsheet application (which generates Formats I.B. and II.B.) be used in the calculation of service unit rates; any means used to determine unit rates must conform, without exception, to the unit cost methodology prescribed by DOEA. These instructions are based on the assumption that the spreadsheet application will be used, however, the logic can be followed if another means is used.

The AAA reserves the right to request additional documentation as justification of unit rates for services for which funding from DOEA is being requested.

Instructions

List all agency staff members in the far left column under the heading "**STAFF**". Enter the total annual salary figures for each person listed in the far left column in the next column under the heading "**TOTAL WAGES**".

NOTE: For volunteers providing units of service, enter "0" for salary and the number of units the volunteer will deliver.

The third column with the heading "**TOTAL HOURS**" contains the net available hours for each staff member. The instructions for computing net available hours using **Format I.B.1, Staff Allocation Worksheet**, follow:

- < Line 1 The number of work hours per year. This would be 2,080 for a 40-hour work week.
- < Line 2 Subtract the number of paid holiday hours the employee will receive in the fiscal year.
- < Line 3 Subtract the number of paid annual leave hours available to the employee for fiscal year.
- < Line 4 Subtract the number of paid sick hours available to the employee for the fiscal year.

- < Line 5 Subtract the number of non-productive hours in the upcoming year (items which reduce the available work time for these employees, i.e. breaks, socialization, etc.).
- < Line 6 Subtract the amount of time spent in activities not related to specific consumers including supervision, resource development, meetings, training and other non-service related activities.
- < Line 7 Enter the resulting net available hours next to the employee title on Format I.B., "Personnel Cost Flow Worksheet".

The remainder of the top row of the worksheet (**Format I.B., Personnel Cost Flow Worksheet**) contains the Functions and Services to which the employees' time will be allocated. The worksheet should be expanded to the right as far as is necessary to include all services offered by the agency. For services that are not related to DOEA funding, one "Other Services" column is acceptable.

Each employee's total hours must be allocated to the Functions and Services based on the percentage of time spent in each Function/Service (i.e. 80% Personal Care & 20% General Admin.) or the number of hours devoted to provision of each service. The software application calculates the percentage of time and wage cost associated with each Function/Service based on the number of hours/units devoted to provision of the service, and will calculate the totals at the bottom of the worksheet. Any amount of time or wages not allocated to a specific service will default to "other time" and "other wages" in the spreadsheet application.

The software application will automatically divide each employee's "TOTAL WAGES" by the number of hours/units devoted to the provision of each service to determine the "WAGE COST" for each employee for each service. If the percentage of time is used in place of hours/units, the application will multiply the employee's "WAGE COST" by the percentage of time to determine the "WAGE COST" associated with each service.

For services where units are not tracked in time increments (i.e. Meals on Wheels, Transportation, Information, etc.), an estimate of the percent of time incurred in support of each service should be determined and that (those) percentage(s) should be distributed to the appropriate services. For example, if an employee spends half of their time devoted to a specific service, 50% of their time should be entered into that service. Supervisory time (program managers) should be allocated to the services in the same manner, based on estimated percentages of time spent in services.

* The spreadsheet has been modified to include an additional section at the bottom. This section will serve two functions. It will subtract out that staff time which DOES NOT equal billing time and it will allow a factor to be used when more than one unit can be delivered in an hour increment.

The first line at the bottom is automatically pulled down from the "total hours" line. The second line requires manual entry and is used to subtract the staff time that DOES NOT equal billable units (i.e. supervisors time spent in a service NOT delivering billable units). The third line is also a manual entry and is used as a "factor" for those services that have multiple units being delivered in an hour increment of time (i.e. information and referral, day care, meals and transportation). Enter the appropriate factor in line three (i.e. if 5 units can be delivered in one hour enter .20). The fourth line has a formula that uses the information in lines two and three to determine "total billed units". This is the number that links over to the unit costing worksheet.

Section II.B. - Unit Costing Worksheet

This worksheet was designed to assist in the implementation of the Unit Cost Methodology prescribed by DOEA. All agency costs must be included in the worksheet to achieve accurate, cost-based unit rates for services.

Instructions

List line-item budget expenditures in the far left column of the worksheet.

List the cost pools and services across the top of the format in the same manner as Format I.B. The worksheet should be expanded to the right as far as is necessary to include all services offered by the agency. For services that are not related to DOEA funding, one "Other Services" column is acceptable.

In the spreadsheet application, all numbers that must be manually entered will be highlighted in red. Numbers that are not highlighted represent calculations that are performed by the spreadsheet, or with links to Format I.B.

Any budgeted expenditure that can be directly (documented) tracked to a service(s) should be manually assigned to that service(s). Any budgeted expenditure, or part of a budgeted expenditure that cannot be directly tracked to a specific service(s), will default to a predetermined cost pool. This will be explained at greater length later in these instructions.

Wages & Salaries:

The Wages and Salaries, percent of wages and percent of hours rows will be generated by formula links from Format I.B. No input is required here if the spreadsheet application is used.

If the spreadsheet application is not used, transfer the "Total Wages", "Percent of Wages" and "Percent of Hours" amounts from Format I.B. to their corresponding spaces on Format II.B. along with the total number of billing units for each service.

Fringe Benefits:

Total Fringe Benefits expenditures must be entered in the "Total" column. This amount will be automatically allocated to the cost pools and services by formulas in the spreadsheet application based on Percent of Wages. If the exact deductions for certain kinds of fringe benefits that do not track to salary and wages are known (i.e. Insurance premiums, etc.), those amounts must be manually allocated to cost pools and services in the rows labeled "Manual Fringe Benefit allocation".

The remaining line-item expenditures should be allocated to the cost pools and services based on whether they are direct (documentation available) or indirect (no documentation available) expenses.

Direct expense: A cost that can be directly assigned to a service or services based on documentation.

Indirect expense: A cost that cannot be tracked to a specific service or services, and therefore must be assigned to a cost pool and allocated to services based on a unique allocation statistic.

Any item which is a direct expense to a service(s) according to the above definition should be assigned

directly to the service(s) it benefits.

Travel, Communication, Printing/Supplies, Equipment, Office Supplies:

Travel costs include transportation costs, lodging costs, meals and other related items (such as parking fees, tolls and conference registration fees).

Communication costs include telecommunications charges (i.e. telephone, telegraph, teletype, WATTS line, Centrex and any other telecommunications charges that are attributable to the administration or delivery of services) as well as postage costs (including stamps, mail boxes, mail permits, delivery and message services, etc.).

Printing/Supplies are costs associated with printing forms, reports, applications, manuals, and informational literature. These costs also include publication costs of print or media materials. Supplies are those costs of materials which are tangible and consumable, such as office supplies and those used by staff in the provision of services.

Equipment costs refer to the **one year depreciation cost** for any non-consumable, non-expendable property or capital good with an acquisition cost at or exceeding the DOEA specified capitalization level, and a useful life extending up to or beyond the DOEA determined limit, and any maintenance costs associated with the equipment. Examples of equipment commonly used include typewriters, printers, computers, photocopy machines and vehicles.

Instructions (Travel, Communication, Printing/Supplies, Equipment, Office Supplies):

Enter the total budgeted line item expenditure, then manually allocate expenditures that relate to specific services. Any amount that is not directly assigned to a specific service(s), will automatically default to the Support Cost Pool if the spreadsheet application is used..

NOTE: The amount in the Equipment line is not the actual cost of equipment. It represents the appropriate depreciation cost associated with equipment plus any maintenance and repair costs associated with the equipment (See page 50 of Volume I of the Unit Costing Methodology).

Building Space:

Enter total Building Space Costs (i.e. rent, maintenance, maintenance supplies, utilities, salaries of maintenance workers) in the total column, then, directly assign those expenditures that are related to a specific service(s). Any amount not directly assigned to services will automatically default to the Space Cost Pool if the spreadsheet application is used.

Service Subcontracts:

Enter the amount of each Service Subcontract in the total column next to the manual allocation. Assign each Service Subcontract amount to the Service(s) supported by the subcontract.

Other Cost:

Enter the total of other expenditures the agency will incur. Directly assign any amount that can be directly associated with a particular service(s). Any amount not directly assigned to services will default to the Support Cost Pool if the spreadsheet application is used.

Total Cost:

This is the total budgeted cost the agency will need to operate.

The next two lines are used for the purpose of determining Modified Total Direct Cost (MTDC). MTDC is the allocation statistic used to distribute a fair share of the General Administrative Cost Pool to Services.

Service Subcontract Allowance (per subcontract):

The allowance for each subcontract over \$25,000 is \$25,000. This amount is listed in the spreadsheet application.

Service Subcontract Adjustment:

This is the amount that is deducted from the service subcontract for the purpose of determining "Modified Total Direct Costs". It is calculated by subtracting \$25,000 from the subcontract total.

After all line-item expenditures have been directly assigned to Services or allocated to Cost Pools, the Cost Pools are reallocated into the Services based on a unique allocation statistic for each Cost Pool.

Reallocate General Administration:

General Administration is re-allocated first based on Modified Total Direct Costs. This is a formula driven reallocation in the spreadsheet application provided.

Modified Total Direct Cost (MTDC), as constructed in the federal costing principles and applied to the service network, consists of each service's total cost minus distorting items of cost. Service subcontract costs in excess of the first \$25,000 for each individual subcontract are distorting and are excluded. Including the \$25,000 in the service's MTDC total adds the appropriate weight to their administrative allocation. Even if the subcontract cost totaled \$100,000, federal guidelines suggest that the administrative effort is not proportionately increased.

< **Example 1 - A Subcontract of \$40,000 assigned completely to Chore:**

Subtract the \$25,000 cap from the total of the subcontract. The resulting number is the "Service Subcontract Adjustment" ($\$40,000 - \$25,000 = \$15,000$).

Subtract the "Service Subcontract Adjustment" (\$15,000) from the "TOTAL COSTS" to determine the "Modified Total Direct Cost".

< **Example 2 - A Subcontract of \$100,000 assigned 60% to Personal Care and 40% to Homemaker:**

Enter \$100,000 in the SERVICE SUBCONTRACT line under the TOTAL column.

Directly assign \$60,000 to Personal Care (SERVICE SUBCONTRACT line under Personal Care) and \$40,000 to Homemaker (SERVICE SUBCONTRACT line under Homemaker).

In a calculation separate from the spreadsheet, allocate the \$25,000 to the affected services in the same manner as the allocation of the Service Subcontract (60% (\$15,000) to Personal Care and 40% (\$10,000) to Homemaker.

Enter the "Service Subcontract Adjustment" for each service in the appropriate space: \$60,000 - \$15,000 = \$45,000 for Personal Care and \$40,000 - \$10,000 = \$30,000 for Homemaker.

Subtract the "Service Subcontract Adjustment" for each service from the "TOTAL COSTS" to determine the "Modified Total Direct Cost".

The formulas will automatically do the following calculations to reallocate General Administration:

- <1) Add the Modified Total direct Cost (MTDC) of each service (the total of the MTDC line in the spreadsheet).
- <2) Divide the Modified Total Direct Cost of each service into the amount from line one. (MTDC is determined by subtracting the amount of the Service Subcontract Adjustment from the Total Costs for the service).

That percentage is the allocation statistic used to determine what amount of the General Administration cost pool total will be allocated to each Service. That amount is reflected in the "Reallocate General Administration" line.

NOTE: MTDC is only used as the allocation base for the general administration cost pool. The entire cost of the service (with 100% of all subcontracts assigned to that service) must be used to calculate the "TOTAL COSTS BY SERVICE."

Space Cost Pool:

The Space Cost Pool is reallocated to Services based on the square footage occupied by each service. The software will automatically perform the allocation based on the number entered in the "Square Footage Occupied" line directly under "Reallocate Space Costs".

Enter the amount of square footage occupied by each Service under the appropriate Service column in the Square Footage Occupied line. Total Square Footage is shown in the same line under the Space Cost Pool. The amount of Space Cost to be reallocated is determined based on the Service's percentage of the Total Square Footage occupied. This amount is reflected in the "Reallocate Space Costs" line in each service column.

Support Cost Pool:

The Support Cost Pool is reallocated based on the Percent of Total Hours devoted to each Service. This is entirely formula driven in the spreadsheet application.

The percent of total hours is carried down by formula from the "Percent of Hours" line under "Wages and Salaries". This percentage is multiplied, by formula, by the amount of Support Cost to be reallocated. This amount is reflected in the "Reallocate Support Cost" line in each Service column.

MIS Cost Pool:

The MIS Cost Pool is reallocated based on percentages that are calculated using the MIS Allocation Worksheet (Format II.B.1).

On the MIS Allocation Worksheet, Format II. B.1., enter the service, the number of consumers, the factor, and the annual frequency. The Q-Pro spreadsheet will calculate the total and the percentage by formula. The formula is multiplying consumers by the factor by the annual frequency to get the total. The total of all services is then divided into the total for the particular service to get the percentage. This is the percentage that is entered in MIS percentages line on Format II. B.

After the percentages are entered, formulas in the spreadsheet perform the reallocation as follows:

The formulas are multiplying the MIS units percentages by the MIS cost to be reallocated to each Service. The amount is reflected in the line "Reallocate MIS Costs" under each Service column.

NOTE: The Steering Committee designed the factors in the MIS Allocation Worksheet. If alternative factors or methodologies suit an individual agency more accurately, the agency may secure approval from DOEA, through their Area Agency on Aging, to employ its own method.

Totals:

After all Cost Pools have been reallocated, formulas in the spreadsheet application calculate the TOTAL COSTS BY SERVICE by adding the TOTAL COSTS with the amount reallocated from each Cost Pool.

The "Number of Billing Units" are brought in from Format I.B., Cost per Unit of Service, is then determined by a formula in the spreadsheet application that divides the number of billing units by the Total Costs per Service.

The line titled "BUDGETED IN-KIND VALUATION" is used to show the VALUE of any in-kind contributions (i.e. donated building space, volunteer support, etc.) that has been used to determine the COST PER UNIT OF SERVICE.

The line titled "UNIT COST WITHOUT IN-KIND SUPPORT" is used to show what the agency's costs would be without the in-kind support. This will show potential funding sources what it would cost the agency to deliver a unit of service without the in-kind support.

Section III.B. - Supporting Budget by Program Activity

This format is used to allocate the total units of service budgeted for the agency, which have been calculated on Format II.B. using the DOEA Unit Costing Methodology, to the applicable funding sources.

Instructions

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

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

NOTE: A separate copy of Format III.B. must be submitted for each funding source.

Instructions for the "SERVICES" box:

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

For each service, enter "Total Budgeted Units" (this is the number of units you are requesting specific funding for from the total units the agency can deliver [Format II.B., Unit Costing Worksheet]), and enter "Total Cost per Unit of Service" (Format II.B., Unit Costing Worksheet). The "Total Cost per Unit of Service" is the agency's actual cost per unit of service as determined by DOEA's Unit Cost Methodology. "Total Budgeted Costs" is then calculated in the Q-Pro form by formula (number of budgeted units times total cost per unit). As applicable, enter USDA cash, cash match, in-kind match, program income used as match, co-payments used as match, co-payments used as program income and other non-matching cash that will be subtracted from "Total Budgeted Costs" to determine "Adjusted Budgeted Costs" and "Adjusted Cost per Unit of Services" (these calculations are formula driven in the Q-Pro form).

"Adjusted Budgeted Cost" refers to the amount of the agency's budgeted costs that will be reimbursed with DOEA funds. The "Adjusted Cost per Unit of Service" refers to the unit rate that will be paid by DOEA funds. This does not change the agency's actual cost per unit of service.

Line 13 on Format III.B, "Estimated Number of Consumers," refers to the estimated number of unduplicated consumers for each service. The total column for line 8 should represent the estimated total number of unduplicated consumers that will be served.

****The value of donated goods and services as well as the value of other cash sources are determining factors in the Unit Costing Methodology. This fact in no way affects the agency's ability to use these assets to fulfill contract matching requirements.****

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

The use of the commitment formats is to document the availability of non federal 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 is met the item should be identified as In-kind equipment and placed on the provider equipment inventory records and the Equipment Inventory Form. Items not meeting this 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 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.

Section X.B. - Indirect Cost Rate Proposal

The AAA will negotiate to establish a separate rate based on specific provider functions. The indirect rate and the items are included in the allocated cost pool. Complete written records of all items negotiated and the federal cognizant agency approved rate are to be maintained at the AAA and provider. DOEA is not required to accept the rate approved by the cognizant federal agency.

The items listed under Direct Program Costs and Central Service Indirect Costs are used only to exemplify the types of information which may apply; but, these are not meant to limit or restrict the actual entries. The area agency may request the agency to substantiate the expenditures shown on the Indirect Cost Rate Proposal sheet. The following instructions are applicable to the format:

Indirect costs are allowable only in certain situations (i.e., city or county government as providers and umbrella agencies). Applicants should confer with the area agency to determine the applicability of indirect costs.

The methodology used to calculate the indirect rate for a provider is outlined on a worksheet format, "Indirect Cost Rate Proposal". This format uses principles established in Health and Human Services publication entitled "Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contract with the Federal Government."

Further information on preparation and evaluation of indirect cost rates can be found in OMB Circular A-122.

Computation of the indirect rate is based on information from the previous year. This format documents for the AAA why a particular rate is being proposed. This indirect rate is applied against the current Personnel cost category (wages, salaries and fringe benefits).

The following instructions are keyed to entries on the format:

- (a) The proposed indirect costs rate proposal is based upon actual expenditures of the prior year. Identify the actual date and year of the expenditures.
- (b) Direct Program Costs are those charges which can be directly associated with programs of the agency. Identify each program's direct costs individually.
- (c) The amounts used in this section for wages and salaries include the fringe benefits.
- (d) Total costs are to agree with the financial statement for the expenditure period.
- (e) Add all direct salary, wages and fringe benefits.
- (f) The rate calculation is performed as illustrated. The total indirect costs are divided into Total Direct Salary (wages/salaries and fringe benefits) times 100 to compute the indirect cost percentage.

The percentage established can then be assigned against wages and salary figures for the current year's budget to determine proposed indirect costs for the current funding period.

Section XI.B. - Availability of Documents

This assurance that certain documents will be available for review upon request must be signed.