

Dutchess County Contract Procedures Manual

April 21, 2009

Product of DC Health & Human Services Cabinet
Performance Evaluation Work Group



William R Steinhaus
County Executive

Betsy Brockway
Heath & Human Services Director

Cabinet Members

| | | |
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| Robert Allers, Commissioner | – | Department of Social Services |
| John A. Beale, Director | – | Office for the Aging/NY Connects |
| Dr. Michael C. Caldwell, Commissioner | – | Department of Health |
| Dr. Kenneth M. Glatt, Commissioner | – | Department of Mental Hygiene |
| Nelson E. Rivera, Director | – | Veterans Service Agency |
| William Sanchez, Executive Director | – | Youth Bureau |
| Valerie Sommerville, Director | – | Budget Office |
| Mary Ellen Still, Director | – | Department of Probation & Community Corrections |

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PREFACE

Background

This manual was written and revised for solely funded county contracts to provide consistency in procedures, forms, monitoring requirements and overall contract management across county departments. However, County Departments may choose to use specific procedures and/or forms at their discretion to improve their contract management of other funding sources.

Dutchess County purchases human services with a focus on client or participant outcomes that support the County's Mission and Budget Goals.

Dutchess County Government's mission to the citizens of Dutchess County is to provide essential services which are cost effective and of high quality bearing in mind that government is most effective when it is functioning as both a partner and servant to the public at large.

DC Budget Goals are listed below in the order of County's budget document sections:

General Government Support

Optimize County government's performance and strive to satisfy customers by aligning resources with identified needs and by ensuring accountability.

Education

Provide our residents with preparedness and educational opportunities to improve their quality of life.

Safety

Ensure the public's safety and security, maintain a fair and effective criminal justice system and provide a prepared response to emergencies and disasters.

Health

Maximize healthy living in our communities for our residents.

Transportation

Provide a reliable, safe transportation system to enhance the county's economy and quality of life.

Economic Assistance & Opportunity

Maximize the economic and social independence, personal safety and stability of individuals and families.

Culture & Recreation

Assist our youth to meet their development needs and contribute positively to community life, provide and maintain community assets for recreational enjoyment, and preserve our historical heritage.

Community Services

Promote economic development and sustainable living communities while protecting our environment and consumers.

The purpose of this document is to support system-wide program evaluation and accountability standards to demonstrate the effectiveness of county supported services both to county employees and the public at large. This document is a work product of the Performance Evaluation Workgroup representing the Health & Human Services Cabinet departments.

When evaluating the budget goals' success in addressing specific needs, although county government services contribute to the well-being of the community, county government does not have the sole responsibility. Others, including multiple levels of government, private and nonprofit institutions, organizations, businesses, community funders and caring residents work hard to improve the overall quality of life in Dutchess County.

2008 Performance Evaluation Workgroup Members

| | | |
|--------------------------|---|--|
| Beverly Allyn | – | Department of Health |
| Joanne Ambrosini | – | Department of Health |
| Bridget Goddard | – | Department of Social Services |
| Betsy Brockway, Director | – | Health & Human Services Cabinet |
| Mary Kaye Dolan | – | Office for the Aging/NY Connects |
| William Fluck | – | Department of Probation & Community Corrections |
| Carole Lehrer, Secretary | – | Health & Human Services Cabinet |
| Sabrina Marzouka | – | Department of Health |
| June Ellen Notaro | – | Youth Bureau |
| Karen Trokan | – | Department of Mental Hygiene |
| Jessica White | – | Budget Department |

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COUNTY FUNDED CONTRACTS RESPONSIBILITIES AND PROCEDURES MANUAL

While this manual is written for solely county funded contracts, Departments may use relevant pieces at their discretion to improve sections in other contracts that are not as clear. The format may also be customized by the department.

BACKGROUND: (OPTIONAL)

This is the section that would discuss the history of the program or funding, refer to any resolutions or local laws, plans, and lead department. It would state the purpose of the funding and any eligible requirements (referred to in the Request for Proposal) and target audience/geographic area to be served.

Section I – PURPOSE

This document establishes the responsibilities of each contract agency and defines the procedures for the allocation, monitoring, reporting and evaluation of the programs funded by the department. It is a flexible manual that can be updated by federal/state/local regulations and/or administrative rule changes if applicable. This manual is the work product of the Dutchess County Health & Human Services Cabinet.

Section II – RESPONSIBILITIES

1. CHIEF ELECTED OFFICIAL -- COUNTY EXECUTIVE

The County Executive is the Chief Elected Official and signs all county contracts on behalf of Dutchess County Government.

- A. The County Executive assigns a county department to administer county funded program services with the responsibilities to plan, monitor, evaluate and justify the need for funding of such services. It is up to the department head to monitor/administer funding for this program.

- B. The County Executive, responsible for coordination and planning, established the Health & Human Services Cabinet in 2005 to recommend a strategic direction for the County's human services departments based on resource allocation, best practices and effective outcomes. The funding should support the county's mission and budget goals listed in the *Preface*.

2. SPECIFIC COUNTY ADMINISTRATIVE PROCEDURES: To Be Followed by County Staff.

Forms are included in the Appendix.

- A. The county department serves as the administrative agency and contracts the funds to selected contractors that will perform direct services.
- B. The county department provides the administrative support necessary to achieve the goals of this funding, including the organization of meetings and mailings necessary to solicit applications for proposals.
- C. The county department reviews financial and programmatic reports from the contractors within the programmatic and fiscal guidelines of the County and in compliance with applicable laws/regulations and procedures.
- D. The county department processes appropriate and timely vouchers for payment, maintains and makes available for audit such records as may be required, keeps an up to date spreadsheet of annual funding reflecting accounts payables and receivables against total budget.
- E. The county department provides technical assistance to the contractors as necessary to ensure appropriate fiscal reporting as well as successful implementation of project activities and work plans.

3. SERVICE PROVIDERS CONTRACTORS

Contractors shall perform the services set forth in their work plans in a timely manner and in compliance with applicable laws, regulations and procedures. All contractors will need to document that they have met their outcome objectives as stated in their grant applications or contracts. In addition, they must be able to demonstrate the data collection process, and produce the appropriate documents used in that process. Contractors will submit programmatic and financial reports to the department in a timely fashion and in a form satisfactory to the County, as instructed in their contract. If required, Contractors will submit the on-site monitoring form upon receipt of their executed contract.

- A. Contractors must publicly recognize that this funding is provided by Dutchess County Government. The following paragraph is to be included in contracts with all not-for-profit agencies:

“ATTRIBUTION. The Contractor, through whatever medium it uses to communicate its mission, program or services, shall identify Dutchess County as a funding source. It shall do so by placing on its stationery, brochures, newsletters and other printed materials the following statement: “The programs provided by this agency are partially funded by moneys received from the County of Dutchess.” Attribution in other media where the above statement would be cumbersome shall appropriately convey the role of Dutchess County as a funding source.”

- B. Contractors will provide input in the County's capacity building efforts to address service gaps, participate in provider training when requested and if appropriate, seek consumer input.
- C. Contractors must provide in writing the contact information for program and/or fiscal oversight and must report any changes.
- D. Role of not-for-profit Boards of Directors – meeting minutes should include approved financial reports. This responsibility will be reviewed as part of the county's monitoring of the program.
- E. Contractors must advise the County of additional sources of funding. The following paragraph is to be included in contracts with all not-for-profit agencies:

FUNDING. The Contractor agrees to seek additional sources of funding, i.e., grants, for the program(s) that are the subject of this contract **and notify the County, in writing, if it receives additional sources of funding.**

- F. Starting with 2009 agreements, the following paragraph is to be included in contracts with all not-for-profit agencies' Agreements Subject to Appropriation of Funds and replaces the Executory paragraph previously used through 2008:

EXECUTORY. The Dutchess County fiscal year begins on January 1st and ends on December 31st of any given year. Notwithstanding anything to the contrary contained herein, it is understood and agreed that this Agreement shall be deemed executory only to the extent of the funds, irrespective of their source, available to the County for the performance of the terms hereof. In the event the necessary funds to effect payment during the term of this agreement become unavailable for whatever reason, then this agreement shall cease and terminate at the option of either of the parties.

Notice of the exercise of this option by either party shall be in writing and delivered by certified mail, return receipt requested. Upon receipt of the notice of termination from the County, any advance payment received and not expended, shall immediately be returned to the County.

No liability on account thereof shall be incurred by the County beyond the funds available for the performance of the terms of this Agreement. It is further understood and agreed that neither this Agreement nor any representation by any public employee or officer creates any legal or moral obligation to request, appropriate or make available monies for the purpose of this Agreement.

A sample Contract Transmittal Letter template is in Appendix K.

Section III – REPORTING AND MONITORING PROCEDURES

1. REPORTING

Contracted agencies will complete necessary programmatic and financial reports as required and within the time frame provided for such reports by the Department's Project Director.

Although service providers are not required to submit copies of all their expenditures, every service provider is subject to an audit. Suggested Fiscal Guidelines are given in Appendix C. All service providers may use the budget form in Appendix D of Attachment H 2009 Common Grant Application (CGA), to provide funders with all related program expense information. The other CGA forms in Appendix D may be used to report additional required programmatic information to funders.

If an agency fails to forward the completed programmatic reports by the due date, the following actions will be taken:

- A. The agency will be contacted (phone, fax or email) the day after the report is due.
- B. After 5 business days (past due date), a reminder letter will be emailed to the agency, and/or mailed. The agency will be asked to call the department upon receipt of the letter. (See Appendix F for sample letters.)
- C. After 10 business days (past due date), a letter from the Department's Project Director will be mailed with a return receipt requested to the agency's Executive Director and Board President. A statement regarding the impact on future funding will be made. No claims will be processed until the report is received.

2. MONITORING

Monitoring will be done through site visits as well as a review of programmatic reports and financial reports.

No later than the contract signing, all agencies will receive a copy of reporting requirements. It is the agency's responsibility to ensure they are in compliance with the necessary health and safety issues, programmatic paperwork, and fiscal records. The program monitor will verify their answers during on-site visits.

A. Site visits if required:

Agencies funded will be visited by the program monitor during the first quarter, or when the program is operating, to review the paperwork (both fiscal and programmatic), and contractual expectations. It will be an opportunity for the agency to receive technical assistance early on in the contractual year. See Administrative

Monitoring Form in Appendix G.

All contract agencies may be inspected by the department at least once during the contract year to determine the fiscal adequacy, and quality of the programs funded. Monitoring will allow the department to determine whether a program is operating within the parameters promised in the agency's contract and work plan, while also providing assistance tailored to the unique needs of a particular agency.

Monitoring visits are scheduled with agency personnel; however, unscheduled visits may also occur. Findings will be recorded and discussed with the agency.

A program can receive one of the following ratings:

- 1) **IN COMPLIANCE:** the program fulfills its contractual obligations as outlined in the grant.
- 2) **NOT IN COMPLIANCE:** the program is not in complete compliance with the contract, or unable to rate at this time. The agency needs to take corrective action. The county/department/program monitor will designate a time frame in which the problem needs to be resolved. If the agency resolves the problem within the time frame, it will then receive an *In Compliance* rating. However, if the problem is not resolved, future funding may be impacted.

The agency will receive a follow-up letter and copy of the form letter with summary sheet indicating the results of the site visit within **fifteen business days** of the visit.

In the final "In Compliance" letter, include any best practices documentation. Also, document any best practices or other positive information in the agency's quarterly or biannual report. Include this statement in the compliance letter: "Note: This letter does not absolve the recipient of their duty to correct any deficiencies revealed in any future audits."

The program monitor will document or discuss in meetings with minutes all monitoring visits on a quarterly basis to **the Department**. The department head or designee may withhold payment of vouchers for any agency with a *Not In Compliance* rating, until the agency receives an *In Compliance* rating.

B. Review of Reports:

The department head or their designee, or program monitor will review the agencies' progress reports and performance in relation to the work plan described in their contract. Suggested reporting forms are in Appendix D: Forms from the 2009 Common Grant Application.

In addition, fiscal staff will review the contractors' financial vouchers for accuracy and compliance with acceptable accounting principles and with Federal and County

guidelines. Suggested voucher form is in Appendix H.

Performance will be measured against both quantitative and qualitative outputs projected in the agencies' work plans. The resulting data will be used to redirect efforts when indicated, or reinforce performance. Data will be shared with the Health & Human Services Cabinet.

Outcomes and budgets may be modified to reflect current needs. Such modifications must be submitted before 60 days of the end of the contract period. The agency requesting the budget or work plan modification must submit a written justification and identify the affected line items in the budget. See Budget Modification Request Form in Appendix I.

Any disputes arising from the failure of an agency to fulfill its programmatic or fiscal obligations will be brought to the attention of the Project Director for resolution.

Section IV – FUNDING ALLOCATION AND FISCAL CLAIMS (See Appendix B)

1. ELIGIBILITY FOR FUNDING

To the extent funds are made available to achieve the goals of the funding initiative, the lead department will recommend the annual allocation to the County Executive. These funds must be used to supplement, not replace, other similar services that prove to be insufficiently funded.

The following are specific requirements for agencies providing county funded services:

- A. No more than 20% for administrative costs, unless specified by other sources.
- B. Direct Service administration costs must be defined if charging a percentage and agreed to by county department.
- C. Funds may not be used for construction, land purchase, mortgage payments, religious activities, sales taxes, property and school taxes or late fees. If the funds are designated for capital projects, it must be clearly stated in the contract.
- D. Provide demographic information on customers, as defined by the department. Agency must carry insurance listing the County of Dutchess as additional insured. See Appendix B for more in depth insurance information. [Note: Workers' Compensation Exemption Form CE-200 can be found on the County's Intra net.]
- E. Agency must submit most recent fiscal Audits and/or IRS 990 forms. Also, they must submit proof of non-profit status if a new vendor with IRS Letter and/or IRS Form 1023/1024 and registration with NYS Charities Bureau. A W-9 form must be completed in order to be included in the county's vendor system.
- F. Agency must submit a list of all members and officers of the Board of Directors with their contact information, including address, phone number(s), email

- address and affiliations, and a copy of the by-laws of the board of newly funded agencies. All board member and by-laws updates are to be submitted in writing.
- G. Provide evaluations for county-funded positions once a year and copies of resumes/j ob applications for any funded positions.
 - H. The minimum background check required on staff and volunteers is to check the online sex offender registry. Nothing prohibits you from undertaking a higher level of background checking.
 - I. The Common Grant Application Appendix D is suggested as the application format to use in the event that another one is not available. The proposed Program Budget Form in CGA Attachment H may be used in conjunction with the grant application format that is submitted.

2. AWARD CRITERIA

At a minimum, each proposal will be read and rated by the degree to which:

- A. The agency has proposed achievable and verifiable outcomes that are consistent with proposed service categories.
- B. The agency has prior experience working with the target population.
- C. The agency and its partner(s) have demonstrated the capacity to successfully implement the proposal.
- D. The agency has or can acquire the capacity to measure program effectiveness and document the impact their program has on customers by using Outcome Measures and a Logic Model.
- E. The proposal fits with the agency's mission and organizational structure.
- F. The request budget is reasonable, given the proposed outcomes and number of individuals to be impacted by the project.
- G. The agency demonstrates its commitment to a service delivery system that is barrier and discrimination free.

3. VOUCHERING/Program or Budget Amendments

All contractors will be expected to file claims with the department as specified in their county contract, unless specified differently. If a program change is needed (i.e. change in the expected outcomes) it should be requested as soon as possible. Contractors should submit an updated logic model and outcome form (Appendix D), if appropriate, along with a justification for the change and the expected budget impact (if any). See Budget Modification Request in Appendix I.

All contractors will need to document their expenses within the approved budget. In addition, they must be able to demonstrate generally acceptable accounting principles and produce the appropriate documents to back up their fiscal claims. Copies of all back-up documentations for salary, equipment and employee reimbursements for items such as travel, petty cash, etc will be submitted with their periodic financial reports to the department. Originals of such documentations will be maintained by the agency and be available for audit as may be required from time to time, for a period of up to six

(6) years after the end of the contract.

A 10% variance *among budgeted lines* may be permitted by the department. Your contract language will clarify this. If a budget amendment needs to be completed, it should be requested as soon as possible as the need is known. However, please note that only two (2) budget amendments per year are recommended. No budget amendment will be considered during the final two months of the budgeted year unless permitted.

Agencies with unspent funds or delays in starting program services may request up to two budget amendments – one during the year and/or one no later than 60 days before the end of the contract period. However, projected budget balances may not be approved automatically. The county reserves the right to have the unspent funds left unclaimed, based on the issues of time remaining in the contract, rationale for program modification and/or worsening economic climate.

If the agency has any unexpended or unencumbered funds at the end of their contract term, the funds will be returned to the County. The County has the right to withhold payment if the work performed by the agency is unsatisfactory.

The department will request a budget review statement from each contractor by September 30 of each year, or three months before the end of the contract year. See Sample Budget Review Assurance Certification Form in Appendix J. The statement will certify that the agency has reviewed their expenses and projected expenditures for each line item and is confident that it will either spend down the money as budgeted or that a budget modification is required. The completed Budget Modification Request (Appendix I) is to be submitted with the budget review statement. This is a new form as of December 2008.

Section V – CONFLICT OF INTEREST*

A conflict of interest is: “an actual or perceived interest by the member in an action that results or has the appearance of resulting in personal, organizational or professional gain.” Funded agencies/municipalities may not employ employees of the department as paid employees claimed to this grant. Funded agencies may not hire members of the Board of Directors to fill any paid staff position or perform any paid consultant service for the agency program. Members of the Board of Directors may provide services for the program on a voluntary basis, but may not serve in the capacity of Executive Director or Chief Financial Officer, even if these services are provided on a volunteer basis.

*According to General Municipal Law 801(1) & Dutchess County Code of Ethics Section 3(j) (Local Law No. 7 of 2000 as amended by Local Law Nos. 2 & 7 of 2001 and by Local Law No. 5 of 2004), a county employee may be a staff or board member

of a not-for-profit so long as the county employee has no oversight or decision-making authority over a contract or funds associated with the not-for-profit.

Re: **§ 801. Conflicts of interest prohibited** -- Except as provided in section eight hundred two of this chapter, (1) no municipal officer or employee shall have an interest in any contract with the municipality of which he is an officer or employee, when such officer or employee, individually or as a member of a board, has the power or duty to (a) negotiate, prepare, authorize or approve the contract or authorize or approve payment thereunder (b) audit bills or claims under the contract, or (c) appoint an officer or employee who has any of the powers or duties set forth above and (2) no chief fiscal officer, treasurer, or his deputy or employee, shall have an interest in a bank or trust company designated as a depository, paying agent, registration agent or for investment of funds of the municipality of which he is an officer or employee. The provisions of this section shall in no event be construed to preclude the payment of lawful compensation and necessary expenses of any municipal officer or employee in one or more positions of public employment, the holding of which is not prohibited by law.

Section VI – DISPUTES

In the event of an unresolved dispute between the agency and/or the contractors, the department's Project Director will request a meeting with the department Commissioner/Director and make a determination within the County's guidelines and regulations.

Section VII – FURTHER INFORMATION

For further information see: <http://oag.state.ny.us/bureau/charities.html>

- *Right From the Start, Responsibilities of Directors and Officers of Not-For-Profits*, Office of Attorney General. Charities Bureau.
- *Internal Controls and Financial Accountability for Not-For-Profit Boards*.
- Charities.bureau@oag.state.ny.us or (212) 416-8401.
- IRS: www.irs.gov or toll free number 1-877-829-5500, set up especially for those who have questions about tax-emption and tax-exempt organizations.

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APPENDIX A: HEALTH & HUMAN SERVICES CABINET

Purpose:

Dutchess County Executive William R. Steinhaus established a Health and Human Services Cabinet in 2005 composed of the Commissioners and Directors of the Departments of Health, Mental Hygiene, Social Services, Probation, Office for the Aging, Veterans Services Agency, and Youth Bureau, and a representative from the County Executive's Office. The cabinet serves as a high-level executive management team to tackle problems affecting multiple Departments, conducts cross-system planning, shares information on best practices, and develops strategies to maximize the County's resources.

Goals:

1. Recommend a strategic direction for the County's human services based on resource allocation, best practices and effective outcomes.
2. Develop a cross-systems outcome framework based on budget goals to summarize and evaluate programs, and set data indicators.
3. Monitor and assess emerging trends that impact services fiscally and programmatically.
4. Address inter-department systems and process issues to increase efficiency of resources and maintain/improve services.
5. Strengthen the community services' infrastructure through our leadership via training, performance-based contracts, and monitoring of services.

APPENDIX B: Insurance Information for Contractors

Please read the contract carefully and completely before signing it. You may want to share the information requirements with your broker/agent.

Additional information regarding proof of insurance coverage:

Statutory Workers' Compensation: proof of coverage can be shown on an ACORD form, a certificate of insurance from the carrier or the declarations page of the policy. Please note effective September 9, 2007, all out of state employers working in NYS are required to carry a full, statutory NY compensation insurance policy. If you are not required by statute to carry NYS Workers' Compensation coverage, a properly executed copy of NYS Workers' Compensation Board Form CE-200 must be provided. Please note the CE-200 is a new form issued by the Workers' Compensation Board and must be used effective December 1, 2008. If you are self insured, for workers' compensation a properly executed copy of NYS Workers' Compensation Board Form SI-12 must be provided.

General Liability, Automobile Liability and Professional Insurance: proof of coverage can be shown on an ACORD form, a certificate of insurance from the carrier or the declarations page of the policy. The certificate holder should be County of Dutchess. The insured name should be the same as the contractor's name. For each type of insurance, the insurance carrier must be indicated. In addition, the policy number, the effective and expiration dates of the coverage and the limits of the coverage must also be shown for each type of coverage.

Additional Insured: proof that the County has been named as an additional insured on your policy must be provided. It can be shown by a copy of an additional insured endorsement naming the County. Some insurance policies include additional insured coverage when required by written agreement and/or contract. If that is the case, then a copy of that section of your policy can be provided but it needs to clearly indicate that it is from your policy, your insurance carrier. **Noting that the County is named as an additional insured on the ACORD form or other certificate form is not sufficient.** Certificates of insurance are for informational purposes only and do not amend, change or endorse a policy. Your insurance agent/broker should be familiar with additional insured endorsements.

Frequently Asked Questions About Insurance:

Who determines what insurance to require? – The County has developed basic insurance requirements to be included in all agreements/contracts. Those requirements may not apply to all contracts and can be reviewed with the County Attorney and Director of Risk Management. We will always require proof of workers' compensation and/or proof that the contractor is not required to carry workers' compensation.

What determines the type and limits of insurance required? – The services and/or products provided by the contractor will determine the types of insurance and limits. The value of the contract does not impact the insurance requirements.

Why do we require the County to be named as an additional insured? – Being named as an additional insured allows the County to use the contractor's insurance carrier to respond to a claim that has resulted from the contract. If something the contractor does under the agreement/contract with the County causes harm to another, the County may also be sued for damages. As an additional insured, the County can turn the suit over to the contractor's insurance carrier.

Why do we require proof the County has been named as an additional insured? – Some insurance policies do not include additional insurance coverage. The County will only be included as an additional insured if the policy has been amended or changed through an additional insured endorsement. We require a copy of that endorsement showing the policy has actually been changed. Other insurance policies include coverage for an additional insured if it is required by written agreement and/or contract. If that is the case, we ask for a copy of that section of the policy with proof that it is from the contractor's policy.

Is requiring the County to be named as an additional insured a new policy? – No. The County has always required this. We are being more diligent about requiring proof of the additional insured coverage. The insurance market has changed over the last 5 to 10 years and the carriers are more restrictive and cautious about what and who they will cover. If the County is not included as additional insured on a policy when the contract is first processed, the insurance carriers will not make that coverage retroactive.

Does including the County as an additional insured increase the insurance premium? – It can in some cases if it is not included as part of the regular policy. That is why it is so important the prospective contractor review our insurance requirements prior to setting a fee for their services/products. We recommend that a copy of the proposed contract/agreement including the insurance requirements be supplied to any prospective contractor and included in any bid or request for proposal document.

Guidelines for Automobile Insurance

Under what circumstances is auto insurance required?

This question comes up frequently. Included here is an outline of what determines if auto insurance is required and if the County needs to be named as an additional insured. This is just a guideline and may not apply to all situations.

It has been County policy to include the requirement for auto insurance as part of its boiler plate contract language. That language should also be part of any bid or RFP.

Must have Auto Insurance:

- When transporting county employees and/or clients.
- When transportation is an integral part of the contractor's business.
- When the contractor is being directly reimbursed for mileage. If mileage reimbursement is part of the overall budget of a contractor and they are not providing any transportation services to the County, auto insurance may be waived depending upon the services the contractor is providing.

If none of the above situations apply to the contractor or the services they will be supplying, contact the Director of Risk Management to discuss the auto insurance requirement.

Under what circumstances will you waive the requirement that the County be listed as additional insured on the auto policy?

Dutchess County **must** be named as an additional insured if the contractor is transporting county employees and/or clients and/or transportation is an integral part of the service the contractor is providing. The contractor should have either a Business Auto Policy or a Commercial Auto Policy.

Only Business or Commercial Auto policies typically allow for an additional insured endorsement.

Contractor's who do not provide transportation as part of their general operations typically carry a Personal Auto Policy.

Personal Auto policies do not typically offer the option of naming an additional insured, even if the owner of the policy indicates they are using their vehicle for business. In the case of a Personal Auto policy, the county typically waives the additional insured requirement.

Verification of Certificate of Insurance Information

- Typically, we receive the insurance information on an ACORD form. ACORD Corporation developed the form that most insurance brokers/agents use to indicate insurance coverage. There are other forms that may be used and a copy of the policy declarations page can be acceptable. A declarations page is usually the first page(s) of the actual policy that indicates the insured, the insurance carrier, policy effective dates, types and limits of coverage and other terms and conditions of the policy.
- The Insured listed on the certificate should be the same name as the contractor. If the contractor is a subsidiary, has changed their name or is doing business under another name please make sure that information is available.
- The Certificate Holder should be Dutchess County or the County of Dutchess.
- For each type of insurance, there must a policy number as well as the effective dates of the coverage. Those dates must coincide with at least a portion of the term of agreement.
- The policy limits must be noted. Our typical insurance requirements are limits of \$1,000,000 each occurrence.
- There needs to be proof of each type of insurance required. It may be all on one certificate or a number of certificates. Workers' compensation may be a separate document and not on an ACORD form.
- **When the contract requires the County to be named as an additional insured noting it on the ACORD form is not sufficient.** The ACORD form is for information purposed only and does not amend, change or endorse an insurance policy. A basic insurance policy typically does not include additional insured coverage. Therefore, we must actually receive proof that the insurance policy includes the County as an additional insured. That proof can be in the form of a copy of an additional insured coverage under a section called Blanket Contractual Endorsement or Blanket Additional Insured Endorsement. If that is the case, we need a copy of that section of the policy along with the certificate of insurance from the broker/agent.
- If you receive a certificate indicating that the insurance has been renewed during the term of the contract, please write RENEWAL on top of the certificate before sending it on to the County Attorney's Office.

Lsw
4/29/2008

APPENDIX C: FISCAL GUIDELINES

- Periodic financial reports due to the department no later than the twenty-fifth day of the following month. Late reporting will affect the ability of the agency to receive carry-over or other reallocated funds.
- Maintain records for each grant in a manner consistent with generally accepted accounting practices, as well as OMB Circular A-133 and A-110, if applicable.
- Do not co-mingle records. A record keeping system, which maintains a separate identity for each grant or contract, must be used. Contracts that span more than one fiscal year should maintain records in such a way that each grant year's expenditures are accounted for separately.
- Maintain a list of all funds received under this contract, including a description of the source and amounts. (Cash Receipts Journal)
- Maintain a list of all funds disbursed under the grant including payee and amount. Any payments made after the termination date of a contract or the ending date of a program year must be for expenditures incurred during that period. (Cash Disbursements Journal)
- No costs incurred before the starting date or after the ending date of a grant period will be reimbursed.
- Expense claims shall be from a single funding source only. (Duplicate claims for costs or services from more than one source are unacceptable pursuant to this contract.)
- Maintain complete and accurate documentation to support revenues and expenses (e.g. bank deposit slips, invoices, time sheets, cash receipts journal, cash disbursements journal).
- Maintain accurate time records for all employees paid under the grant or contract. Acceptable time records must include period covered, hours worked, benefit time used, and have full signatures of both the employee and his/her supervisor.

- If rent is charged, copy of lease must be on file.
- If using subcontractors, copies of all contracts must be on file before reimbursement is made.
- Maintain an accurate, complete and current inventory of furniture and equipment purchased with grant funds. Using the inventory report form provided by the department, submit required information on all equipment costing over \$1,000 and a useful life of three (3) years or more, purchased with county funds. A cumulative Inventory Report is also required at the end the calendar year (form attached in Appendix E).
- If the contracting agency maintains a petty cash fund, the following information must be maintained for all disbursements: amount, date, payee, purpose, item purchased, approved by, and received by. The county will not reimburse for any sales tax incurred by a tax-exempt organization.
- An invoice, receipt or payroll records must support all expenses claimed. If expenses are allocated across more than one program, the amount charged to the grant must be indicated on the purchase order, voucher or invoice. The approved budget includes justification for prorated expenses. Salary reimbursement should be prorated over the course of the contract based on percentage of time spent on program.
- Mileage rate will be determined by the individual agency's approved mileage rate. The maximum allowed is the IRS approved rate. If the rate is not indicated as part of the contract the county will reimburse at the non-employee rate of \$.375/mile. A travel log must be maintained for all mileage reimbursement. The minimum acceptable information is the name, date, purpose of travel, beginning and ending odometer reading, total number of miles traveled. All parking, toll and bridge fares must be supported with a written receipt.
- Unless specifically included as part of the grant or are considered to be an integral part of an in-county meeting, meal expenses incurred while in Dutchess County generally are not reimbursable.
- All out-of-state travel must be pre-approved by the county.

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APPENDIX D: Common Grant Application Forms

| | | |
|---------------|--|----|
| Attachment A: | Customer Demographics Projection | 29 |
| Attachment B: | Logic Model | 31 |
| Attachment C: | Outcome Report Form | 33 |
| Attachment D: | Outcome Trend Data | 35 |
| Attachment E: | Program Staff | 37 |
| Attachment F: | Board List | 39 |
| Attachment G: | Actual Agency Budget | 41 |
| Attachment H: | Projected Program Budget | 43 |
| Attachment I: | Budget Narrative | 45 |

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Attachment A – Customer Demographics Projection

Agency _____ Program _____

Please estimate the number of customers you expect to serve in the calendar year. Do NOT use percents, use unduplicated numbers served.

Total UNDUPLICATED Number of Customers that will be Served (“TOTALS” in all areas below MUST match this number): _____

How is this data collected: _____ **Observation** _____ **Self Report**

| Race/Ethnicity | | Language | | Age | | Gender | | Income | |
|--|--|-----------------------|--|------------------|--|---------------------|--|---------------------|--|
| White alone | | English | | 0-4 | | Male | | Low | |
| Black or African American alone | | Other than English | | 5-9 | | Female | | Other than Low | |
| American Indian and Alaska Native alone | | Unknown | | 10-15 | | Unknown | | Unknown | |
| Asian alone | | | | 16-20 | | | | | |
| Native Hawaiian and Other Pacific Islander alone | | | | 21-54 | | | | | |
| Some other race alone | | | | 55 + | | | | | |
| Two or more races | | | | Unknown | | | | | |
| Unknown | | | | | | | | | |
| TOTAL RACE | | | | | | | | | |
| ETHNICITY <i>Hispanic or Latino (of any race)</i> | | TOTAL LANGUAGE | | TOTAL AGE | | TOTAL GENDER | | TOTAL INCOME | |

| Region | Zip Code | Area | # Served | Region | Zip Code | Area | # Served | Region | Zip Code | Area | # Served |
|---------|----------|-----------------|----------|---------|----------|-------------------|----------|--|----------|-------------------------|----------|
| N. East | 12501 | Amenia | | S. East | 12522 | Dover Plains | | Pok. Area | 12602 | Poughkeepsie P.O. Boxes | |
| N. East | 12514 | Clinton Corners | | S. East | 12531 | Holmes | | Pok. Area | 12569 | Pleasant Valley | |
| N. East | 12546 | Millerton | | S. East | 12540 | Lagrangeville | | Pok. Area | 12601 | Poughkeepsie, City | |
| N. East | 12567 | Pine Plains | | S. East | 12545 | Millbrook | | Pok. Area | 12603 | Poughkeepsie, Town | |
| N. East | 12581 | Stanfordville | | S. East | 12564 | Pawling | | | NA | Homeless | |
| N. East | 12592 | Wassaic | | S. East | 12570 | Poughquag | | Out of County | | | |
| North | 12507 | Barrytown | | S. East | 12582 | Stormville | | <i>Unknown</i> | | | |
| North | 12538 | Hyde Park | | S. East | 12585 | Verbank | | | | | |
| North | 12571 | Red Hook | | S. East | 12594 | Wingdale | | TOTAL FOR ALL AREAS | | | |
| North | 12572 | Rhinebeck | | South | 12508 | Beacon | | For the Census 2000 and the American Community Survey (ACS): People who identify with the terms "Hispanic" or "Latino" are those who classify themselves in one of the specific Hispanic or Latino categories listed on the Census 2000 or ACS questionnaire – "Mexican," "Puerto Rican," or "Cuban." It also includes people who indicate that they are "other Spanish, Hispanic, or Latino." Origin can be considered as the heritage, nationality group, lineage, or country of birth of the person or the person's parents or ancestors before their arrival in the United States. People who identify their origin as "Spanish," "Hispanic," or "Latino" may be of any race. Definition on "Race": The US Census Bureau complies with the Office of Management and Budget's standards for maintaining, collecting and presenting data on race, which were revised in October 1997. They generally reflect a social definition of race recognized in this country. They do not conform to any biological, anthropological, or genetic criteria. | | | |
| North | 12574 | Rhinecliff | | South | 12524 | Fishkill | | | | | |
| North | 12578 | Salt Point | | South | 12527 | Glenham | | | | | |
| North | 12580 | Staatsburg | | South | 12533 | Hopewell Junction | | | | | |
| North | 12583 | Tivoli | | South | 12537 | Hughsonville | | | | | |
| | | | | South | 12590 | Wappingers Falls | | | | | |

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Optional: If you feel a more detailed description of the activities you identified in *Attachment B – Logic Model* is necessary to get a clear understanding of your program, please provide such a description under “1. Program/Program Outcome Description.”

Attachment B - Logic Model

Agency _____ Program _____

Program Year (Month & Year – Month & Year as defined by grant maker) _____ - _____

| Inputs/Resources <i>Resources dedicated to or consumed by the program</i> | Activities/Strategies <i>What the program does with the inputs to fulfill its mission.</i> | Outputs/Units of Service <i>The direct products of program activities.</i> | <u>Process & Client</u> <i>Benefits for participants during & after the program.</i> |
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| Inputs/Resources <i>Resources dedicated to or consumed by the program</i> | Activities/Strategies <i>What the program does with the inputs to fulfill its mission.</i> | Outputs/Units of Service <i>The direct products of program activities.</i> | Process & Client <i>Benefits for participants during & after the program.</i> |
|---|--|--|---|
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ome Report Form

Agency _____ **Program** _____

Program Year (Month & Year – Month & Year as defined by grant maker) _____ - _____

Total number of clients served during the year (unduplicated) _____

| Outcome Statement Should be the same statements as "Outcome" on Logic Model | *Target # and % of <u>unduplicated</u> customers that should achieve the outcome during a year of programming | List instruments/tools used to collect data and who completes it | These two columns for reporting purpose only. <i>Do not complete with applications.</i> | |
|--|---|---|---|---|
| | | | Actual, <u>unduplicated</u> customers 1 st 6 months | Actual, <u>unduplicated</u> customers Total 12 months |
| | | | | |
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*If this column is not completed, program will not be considered for funding.

May 2008

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Attachment D – Outcome Trend Data

Agency _____ **Program** _____

| Outcome (From Attachment C) | Instruments/Tools (From Attachment C) | Actual Achievements (in number & percent) from (fill in year): | | | | | | Current calendar year: | Goal for proposed grant period (must be the same as Attachment C): |
|---|--|--|--------------------------------|---------------------------------|----------------------------|------------------------------|-----------------|------------------------------|--|
| | | Five years ago: _____ | Four years ago: _____ | Three years ago: _____ | Two years ago: _____ | One year ago: _____ | _____ | | |
| <i>EXAMPLE:</i> Children read at grade level. | End-of-year test for reading level | 50/100 (50%) | 82/100 (82%) | 81/100 (81%) | 82/100 (82%) | 85/100 (85%) | 85/100 (85%) | 85/100 (85%) | |

EXAMPLE NOTE: Upon studying the trend, we realize that the new *Reading with Thought* curriculum (instituted in the fall of 2000) has met the needs of our children. We are continuing to send staff to learn about the RWT program, expanding the curriculum to include parent modules, and tweaking the book selection. Clearly, a 10% increase over the national average proves our program is working!

| Outcome (From Attachment C) | Instruments/Tools (From Attachment C) | Actual Achievements (in number & percent) from (fill in year): | | | | | | Current calendar year: | Goal for proposed grant period (must be the same as Attachment C): |
|--------------------------------|--|--|--------------------------------|---------------------------------|----------------------------|------------------------------|-------|------------------------------|--|
| | | Five years ago: _____ | Four years ago: _____ | Three years ago: _____ | Two years ago: _____ | One year ago: _____ | _____ | | |
| | | | | | | | | | |

NOTE:

May 2008

| | | | | | | | | |
|---------------------|---------------------|--------------------------|--------------------------|---------------------------|-------------------------|------------------------|---------------------------------|--|
| (From Attachment C) | (From Attachment C) | Five years ago: _____ | Four years ago: _____ | Three years ago: _____ | Two years ago: _____ | One year ago: _____ | Current calendar year: _____ | proposed grant period (must be the same as Attachment C): _____ |
| | | | | | | | | |

NOTE:

| | | | | | | | | | |
|--------------------------------|--|--|--------------------------|---------------------------|-------------------------|------------------------|--|---------------------------------|---|
| Outcome (From Attachment C) | Instruments/Tools (From Attachment C) | Actual Achievements (in number & percent) from (fill in year): | | | | | | Current calendar year: _____ | Goal for proposed grant period (must be the same as Attachment C): _____ |
| | | Five years ago: _____ | Four years ago: _____ | Three years ago: _____ | Two years ago: _____ | One year ago: _____ | | | |
| | | | | | | | | | |

NOTE:

| | | | | | | | | | |
|--------------------------------|--|--|--------------------------|---------------------------|-------------------------|------------------------|--|---------------------------------|---|
| Outcome (From Attachment C) | Instruments/Tools (From Attachment C) | Actual Achievements (in number & percent) from (fill in year): | | | | | | Current calendar year: _____ | Goal for proposed grant period (must be the same as Attachment C): _____ |
| | | Five years ago: _____ | Four years ago: _____ | Three years ago: _____ | Two years ago: _____ | One year ago: _____ | | | |
| | | | | | | | | | |

NOTE:

Attachment E – Program Staff

Agency _____ Program _____

Explain the qualifications and duties for program staff. Be sure to list all vacant positions, and positions that you will create during the grant period. Include information on the Executive Director if applicable.

| Position Title & Full Time or Part Time | Outline the Job Responsibilities and List Title of Supervisor | Outline the Minimum Qualifications and Credentials Required for this Position | % of Time to Program | Dollar Amount of Annual Salary Charged to this Grant |
|--|--|--|----------------------------|--|
| | | | % | \$ |
| If the position above is filled, the staff person: <input type="checkbox"/> Has these credentials <input type="checkbox"/> Has these credentials, and significant other credentials as well <input type="checkbox"/> Is working to obtain credentials | | | | |
| | | | % | \$ |
| If the position above is filled, the staff person: <input type="checkbox"/> Has these credentials <input type="checkbox"/> Has these credentials, and significant other credentials as well <input type="checkbox"/> Is working to obtain credentials | | | | |
| | | | % | \$ |
| If the position above is filled, the staff person: <input type="checkbox"/> Has these credentials <input type="checkbox"/> Has these credentials, and significant other credentials as well <input type="checkbox"/> Is working to obtain credentials | | | | |
| | | | % | \$ |

| Position Title & Full Time or Part Time | Outline the Job Responsibilities and List Title of Supervisor | Outline the Minimum Qualifications and Credentials Required for this Position | % of Time to Program | Dollar Amount of Annual Salary Charged to this Grant |
|--|---|---|----------------------|--|
| If the position above is filled, the staff person: <input type="checkbox"/> Has these credentials <input type="checkbox"/> Has these credentials, and significant other credentials as well <input type="checkbox"/> Is working to obtain credentials | | | | |
| | | | % | \$ |
| If the position above is filled, the staff person: <input type="checkbox"/> Has these credentials <input type="checkbox"/> Has these credentials, and significant other credentials as well <input type="checkbox"/> Is working to obtain credentials | | | | |
| | | | % | \$ |
| If the position above is filled, the staff person: <input type="checkbox"/> Has these credentials <input type="checkbox"/> Has these credentials, and significant other credentials as well <input type="checkbox"/> Is working to obtain credentials | | | | |

May 2008

Attachment F – Board List

Agency _____ Program _____

Board Meeting Time & Day: (example: 3rd Thursday of the month at 5:00 PM) _____

How often does the entire Board meet each calendar year? _____ Email Address of the Board President: _____

Please asterisk the name of any Board member who is a customer of your agency (or has been a customer).

| Position | Name | Employer and Job Title | Address | Phone Number | Term Ends (month & year) |
|-----------------------|------|------------------------|---------|--------------|--------------------------|
| <u>President</u> | | | | | |
| Vice President | | | | | |
| Secretary | | | | | |
| Treasurer | | | | | |
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| | | | | | |

Add more pages if necessary.

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Attachment G - Actual Agency Budget for Period of: _____

Agency Name:

| <i>Income</i> | | | <i>Expenses</i> | | |
|--|----|----|---|----|----|
| | | \$ | | | \$ |
| Total Government Grants/Contracts | | - | Total Personnel | | - |
| <i>Detail "Government" below:</i> | | | <i>Detail "Personnel" below:</i> | | |
| State Grants/Contracts | | | Salary | \$ | |
| | \$ | | | - | |
| | - | | Fringe/Benefits | \$ | |
| | \$ | | | - | |
| | - | | Number of Full Time Employees: | | |
| | \$ | | | | |
| | - | | Number of Part Time Employees: | | |
| Federal Grants/Contracts | | | | | |
| | \$ | | Total Subcontractors | \$ | |
| | - | | | - | |
| | \$ | | <i>Detail "Subcontractors" below:</i> | | |
| | - | | | \$ | |
| County Grants/Contracts | \$ | | | - | |
| | - | | | \$ | |
| | \$ | | | - | |
| | - | | | \$ | |
| | \$ | | Consultants' Fees | \$ | |
| | - | | | - | |
| Total Foundation Grants | \$ | | Funds to Customers (wages, stipends, etc.) | \$ | |
| | - | | | - | |
| <i>Detail "Foundation Grants" below:</i> | | | Staff Training Costs | \$ | |
| | \$ | | | - | |
| | - | | Dues/fees to national or state affiliates | \$ | |
| | \$ | | | - | |
| | - | | Equipment | \$ | |
| | \$ | | | - | |
| | | | Occupancy (include utilities) | \$ | |
| | | | | - | |

| | | | | | |
|---|------|------|--|---|------|
| Total United Way Grants | | \$ - | | Operation (travel, supplies, printing, phone, postage, etc.) | \$ - |
| <i>Detail "United Way Grants" below:</i> | | | | Other | \$ - |
| | \$ - | | | <i>Detail "Other" below:</i> | |
| | \$ - | | | \$ - | |
| | | | | \$ - | |
| Total Corporate Support | | \$ - | | \$ - | |
| <i>Detail "Corporate Support" below:</i> | | | | \$ - | |
| | \$ - | | | \$ - | |
| | \$ - | | | | |
| | \$ - | | | | |
| Donor Choice (United Way and/or Federated Campaigns) | | \$ - | | | |
| Fund Raising Events and Product Sales | | \$ - | | | |
| Membership & Program Fees | | \$ - | | | |
| Medicaid Reimbursement | | \$ - | | | |
| Other | | \$ - | | | |
| <i>Detail "Other" below:</i> | | | | | |
| | \$ - | | | | |
| | \$ - | | | | |
| | \$ - | | | | |
| | \$ - | | | | |
| | | | | | |
| Total Income | | \$ - | | Total Expense | \$ - |

Attachment H - Projected Program Budget for the Program Year
 (Month & Year – Month & Year as defined by grantmaker) _____ - _____

Agency Name:

Program Name:

| Program Personnel Title | Annual Salary | Percent of Time on this Program | Program Total | Requested from this funder | Paid for by _____ | Paid for by _____ | Paid for by _____ | Paid for by Client Fees | Paid for by Agency Discretionary Money | In Kind Contributions |
|--|----------------------|--|----------------------|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|--------------------------------|---|------------------------------|
| | \$ - | | | | | | | | | |
| | \$ - | | | | | | | | | |
| | \$ - | | | | | | | | | |
| | \$ - | | | | | | | | | |
| | \$ - | | | | | | | | | |
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| | \$ - | | | | | | | | | |
| | \$ - | | | | | | | | | |
| | \$ - | | | | | | | | | |
| | \$ - | | | | | | | | | |
| | \$ - | | | | | | | | | |
| Subtotal Personnel Services Costs | | | \$ - | | | | | | | |
| Fringe percent: | 0% | | | | | | | | | |
| Subtotal Fringe | \$ - | | \$ - | | | | | | | |
| TOTAL PERSONNEL | | | \$ | | | | | | | |
| 5/2008 | | | | | | | | | | |

| | | | | | | | | | |
|---|---------------------------|--|------|--|--|--|--|--|--|
| Non-Personnel Services | | | | | | | | | |
| Contractual/Consulting Services | | | \$ - | | | | | | |
| <i>Detail Contracts/Consulting</i> | | | | | | | | | |
| Equipment Rental | \$ - | | | | | | | | |
| Vehicles | \$ - | | | | | | | | |
| | \$ | | | | | | | | |
| | Travel | | \$ - | | | | | | |
| | Equipment Purchase | | \$ | | | | | | |
| | Supplies | | \$ | | | | | | |
| | Other Expenses | | \$ | | | | | | |
| | | | | | | | | | |
| <i>Detail "Other Expenses"</i> | | | | | | | | | |
| Staff Training | \$ - | | | | | | | | |
| Insurance | \$ - | | | | | | | | |
| Occupancy | \$ - | | | | | | | | |
| Dues to National or State Affiliates | \$ - | | | | | | | | |
| Client costs/Funds to customers | \$ - | | | | | | | | |
| Printing | \$ - | | | | | | | | |
| | \$ - | | | | | | | | |
| | \$ - | | | | | | | | |
| | Indirect Costs | | \$ - | | | | | | |
| TOTAL OTHER THAN PERSONNEL | | | \$ | | | | | | |
| TOTAL EXPENSE | | | \$ | | | | | | |

Note: Some of the grantmakers who use this application have very specific guidelines regarding budget allowances. Please check the guidelines under which the grantmaker to whom you are applying operates.

**ATTACHMENT I
DUTCHESS COUNTY COMMON GRANT APPLICATION
BUDGET NARRATIVE**

Agency _____ Program _____
Program year _____ to _____

BUDGET CATEGORIES

Briefly describe the expenses in each budget category. The detail requested is essential to expedite the contract process if an award is granted. Accuracy and completeness are critical. If a category is not included in your program budget, indicate “NA” for not applicable.

| | |
|--|--|
| Personnel | |
| If staff are paid hourly or per day rates, show the complete calculation (e.g. hours x rate) under base salary. | |
| Describe planned salary raises including effective dates. | |
| Fringe -- Describe your agency’s fringe rate and what benefits are included. Show the fringe benefit rate(s) and, if the rate varies, the positions to which rate(s) apply. | |

| | |
|--|--|
| | |
| <u>Contractor/Consulting Services</u> | |
| Explain the need and/or purpose for the consultant services and identify the services that the consultants will provide, and explain why they must be used. | |
| List the number of consultant days and daily rate stating if consultant travel, meals and lodging costs are included in the daily rate. If reimbursing consultant travel costs, itemize those costs here. Provide justification of any rates over \$300/day. | |
| <u>Equipment Rental</u> | |
| Clearly describe item(s). Include model # and specifications if possible and the term and rate of rental. Provide a justification for the rental of all equipment. | |
| <u>Vehicle Lease (See RFP Overview if allowable expense)</u> | |
| Explain the need and cost showing the percentage of time the vehicle will be used <u>by the project and only include requested funds for this percentage.</u> | |
| <u>Travel</u> | |
| Explain which staff will be traveling and the | |

| | |
|--|--|
| <p>destination, purpose and frequency of travel.</p> <p>Reminder: <i>Consultant travel should be included in the Subcontractor/Consultant category, not under Staff Travel, and Client Travel should be shown under Other Expense category.</i></p> | |
| <p>List the mode of transportation for local/day travel (e.g. subway, personal auto); include purpose, destinations, number of staff, mileage rates if applicable, and total cost.</p> | |
| <p>For extended travel, list the following for each trip: destination, length of stay, purpose, number of travelers, mode of transportation and unit price, anticipated local costs (cab fare, car rental, subways, parking, etc.), meals and lodging costs. Provide justification here of conference attendance costs.</p> <p>All out of state travel must be pre-approved by the County.</p> | |
| | |
| <p><u>Equipment</u></p> | |
| <p>Itemize any equipment to be purchased by type and cost. Explain the program function and need for all items. Be as specific as possible. Clearly describe the item and itemize cost. If the item is to be used by more than one program, the cost must be pro-rated. Provide justification of all equipment purchases.</p> | |

| | |
|---|--|
| | |
| <u>Supplies</u> | |
| Describe items to be purchased. Include the cost per item and number of items if available. Provide details showing how estimated costs were developed. | |
| | |
| <u>Other Expenses</u> | |
| Provide information on these costs, including how the estimates were calculated (e.g. cost per hour, cost per page, cost per square foot, etc.). | |
| <u>Staff Training</u> – Explain how these costs were calculated. | |
| <u>Insurance Coverage</u> – Describe the types of insurance to be reimbursed by this grant and any pro-ration justification. | |
| <u>Occupancy</u> – Explain how these costs were calculated. | |
| <u>Dues to National or State Affiliates</u> – Explain how these costs were calculated. | |

| | |
|---|--|
| <p><u>Client Costs/Funds to Customers</u> – List wages, stipends, incentives, client mileage client meals, client supplies, etc. Justify participant payments. Explain the purpose of payments, number of participants, and frequency (e.g. x. per day, per week).</p> | |
| <p>Explain and justify participant travel. Include the purpose of travel, number of participants, estimated miles, and frequency (ex. per day, per week).</p> | |
| <p><u>Printing Services</u> -- Explain how these costs were calculated.</p> | |
| | |
| <p><u>Indirect Costs</u></p> | |
| <p>Explain how these costs were calculated.</p> | |
| | |
| <p><u>Is there additional budget information you would like to share?</u></p> | |
| <p>If you are granted the money you request in this application, will you be using that grant to match or leverage other funding? If so, from what source and how much?</p> | |

Add more pages or lines as needed, if necessary.

May 2008

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Appendix E:

EQUIPMENT INVENTORY REPORT FORM

Program Name: _____

Funded through DC Department of: _____

NOTE: Equipment purchased with county funds will be returned to the county at the end of county funding.

| Funded through Contract # | Equipment Description | Make/Model | Serial No. | Inventory Tag Number | Date Acquired | Cost \$ | Depreciation \$ |
|---------------------------|-----------------------|------------|------------|----------------------|---------------|---------|-----------------|
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| | | | | | | | |

Verified by: _____

Date: _____

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Appendix F: Sample Form Letter for Past Due Date Notification

MEMO

To: Executive Director

From:

Re: LATE _____ Report

Date:

The _____ Report was due to the _____ Department on (Day, Date). Your _____ Report is now late and needs your immediate attention. Please note that your fiscal claims will not be processed until the (Department) receives _____ report.

Another copy of the _____ Report Form is attached to this email, along with the Grant Calendar which includes report due dates.

Please complete the Quarterly Report Form for the [timeframe requested] (List months included) and return it to the (department) by (day, date). Only hard copies with the Executive Director's signature will be accepted. Please do not email your report!

If you have questions, please call (program contact person, phone number).

Thank you for your attention in this matter.

cc: Board President
Fiscal Person

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Appendix G: ADMINISTRATIVE ON-SITE MONITORING FORM

Dutchess County Dept. of _____

Program Name: _____

AGENCY _____

PROGRAM _____ CONTRACT PERIOD _____

NAME OF PERSON INTERVIEWED: _____

JOB TITLE OF PERSON INTERVIEWED: _____

LOCATION OF VISIT: _____

DATE OF SITE VISIT: _____

I. CONSUMER INFORMATION

- Is the agency reaching the target population as described in the work plan?

- How many clients does the program currently serve? What documentation does the agency have to back-up their figures (must see enrollment forms, client files, etc.)?

- How does agency attract clients to the program and does it concur with grant? (Must see verification of marketing tools such as flyers, etc. Verify that the agency does not charge fees if funding requires.) Verify county is listed as a funder.

- Does the agency have a termination procedure? If so, explain. (Must see the written procedures.)

II. PROGRAM INFORMATION

- What activities as stated on the Logic Model has the program implemented to ensure that the outcomes (as stated in the grant) will be met? (Must see the documentation.)
- What are the days/hours of operation? Do they agree with what is in the grant? (Must see agency publications stating the above information.)
- Which agencies does this program collaborate with and how? If needed, are there MOUs developed with these agencies?
- Does staff have membership on any local or state committees, coalitions, etc.? (Must see minutes from those committees.)
- Are there any volunteers or college interns used? What are their duties and have they been trained?

III. PROGRAM EVALUATION/OUTCOME MEASURES

- What is the data collection method employed by the agency to obtain client level data and ability to report unduplicated numbers? What instruments are they using? (Must see verification of data and instruments.)
- How and with whom does the agency share its evaluation findings? (Must see verification, i.e., annual reports to the community, board minutes.)
- Describe how the consumers are involved in program planning and/or evaluation?
- Does agency think it will be successful in meeting its scope of services this year? If there are obstacles, what are they and how does the agency plan to overcome them?

- Does the agency complete the required Report Form and Narrative in a timely manner, and are the reports accurate?

IV. BUDGET INFORMATION

- Has the agency submitted claims on a monthly basis?

- Has the agency submitted the correct documentation with their claims?

- Has the agency applied for other grants for this program or held fundraisers? If so, explain.

- What methodology is used for allocating costs that are shared by more than one program?

- If rent is claimed as an expense, how much is claimed monthly? (Must see signed lease agreement. Verified ____.)

- If applicable, are consultant agreements on file with the grantee?
(Circle) Yes No N/A

- If agency uses voucher system for client costs, verify back up information and written policies.

- Verify and tag equipment purchased with County funds.
(Circle) Yes No N/A

- Fiscal Reports as part of Board of Directors' minutes?.
(Circle) Yes No N/A

V. MISC. INFORMATION

- Is there any other information the agency would like to share with the County?

VI. SUMMARY OF MONITORING VISIT

The results of this monitoring visit will be discussed with the project director. The agency will receive the results of the monitoring visit in writing. The following rating for the agency is:

_____ IN COMPLIANCE

(The agency fulfills its contractual obligations as outlined in the grant and meets safety, fiscal, and monitoring standards. [*INCLUDE THIS STATEMENT IN THE LETTER*] NOTE: This letter does not absolve the recipient of their duty to correct any deficiencies revealed in any future audit.)

_____ NOT IN COMPLIANCE

(The agency is in *partial* or *incomplete* compliance with the contract or unable to rate. The grantee will designate a time frame in which the problem needs to be resolved. The grantee *may* need to perform unannounced visits. If the agency resolves the stated problem within the designated time frame, it will then receive an IN COMPLIANCE rating. However, if the problem is not resolved, future funding may be impacted.)

Problems to address _____

Due Date: _____

Verified By: _____

Best/good practices noted:

Monitoring visit performed by: _____
Date _____

Reviewed by: _____
Date _____

Appendix H:

Dutchess County Department of _____
Poughkeepsie, New York 12601

VOUCHER

Contractor Name: _____

Address: _____

Program Name: _____

Contract Number: _____ Contract Period: _____

| Budget Item: | Budget Amount | Cumulative Expenditures Prior Periods | Expenditures Current Period | Expenditures to Date | Balance |
|-----------------------------------|----------------------|--|------------------------------------|-----------------------------|----------------|
| Personnel Services | | | | | |
| Fringe Benefits | | | | | |
| Contractual/Consulting Services | | | | | |
| Equipment Rental | | | | | |
| Vehicles | | | | | |
| Travel | | | | | |
| Equipment Purchase | | | | | |
| Supplies | | | | | |
| Other Expenses | | | | | |
| Staff Training | | | | | |
| Insurance | | | | | |
| Occupancy | | | | | |
| Client costs/Funds to customers | | | | | |
| Printing | | | | | |
| Indirect Costs | | | | | |
| TOTAL Other Than Personnel | | | | | |
| TOTAL EXPENSE | | | | | |

Prepared By: _____ Phone Number: _____

Date: _____ Email: _____

Approved by Agency/Contractor Executive Director: _____ Approved by

Dutchess County: _____ Title: _____ Date: _____

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Appendix I:

Dutchess County Department of _____
 Address _____
 Program Name _____
BUDGET MODIFICATION REQUEST

Contractor Name: _____
 Address: _____
 Contract Number: _____ Contract Period: _____

Justification/Impact on Program Modification:

| Budget Item: | Budget Amount | Change (+/-) | Revised Amount |
|-----------------------------------|---------------|--------------|----------------|
| Personnel Services | | | |
| Fringe Benefits | | | |
| Contractual/Consulting Services | | | |
| Equipment Rental | | | |
| Vehicles | | | |
| Travel | | | |
| Equipment Purchase | | | |
| Supplies | | | |
| Other Expenses | | | |
| Staff Training | | | |
| Insurance | | | |
| Occupancy | | | |
| Client costs/Funds to customers | | | |
| Printing | | | |
| Indirect Costs | | | |
| TOTAL Other Than Personnel | | | |
| TOTAL EXPENSE | | | |

Prepared By: _____ Phone Number: _____
 Date: _____

Approved by
 Agency/Contractor Executive Director: _____

Approved by Dutchess County:

 Signature Title Date

Instructions for preparation of budget revision/modification:

1. List all dollar amounts of currently approved budget.
 2. Indicate the dollar amount of desired change (+ or -). Attach justification for the budget modification.
 3. Calculate the modified budget totals for each category.
- "All budget amounts must be listed, even if there is no change."

Date _____

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Appendix J: Budget Review Assurance Certification Forms

VERSION I:

In reference to our Dutchess County _____ (name of program)
contract # _____, in the amount of \$ _____, we do plan
to spend 100% of the funds by _____ (end of contract date).

We have reviewed the expenditure to date and we will _____ will not _____ require a
budget modification.

Agency _____

Signature _____ Title _____

Date _____

VERSION II:

In reference to our Dutchess County _____ (name of program)
contract # _____, in the amount of \$ _____, we do not
plan to spend 100% of the funds by _____ (end of contract date).

We have reviewed the projected and current expenditures to date and have concluded that we
will need a budget modification due to:

We intend to have this budget modification request submitted to you by: _____.

Agency _____

Signature _____ Title _____

Date _____

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APPENDIX K

Sample Contract Transmittal Letter

Date

Chief Executive/Fiscal Officer

Agency

Address

Address

City, State, Zip

RE: Program Name

Dear Chief Officer:

Attached is your 2009 [County Department] contract for your signature for [Program Name, Contract Number] in the amount of [\$]. **It is important that you carefully read the contract thoroughly because Dutchess County has made changes in the standard contract language.**

In these uncertain economic times, it is possible we will experience mid-year reductions in program funding from state, federal and other sources, as well as shrinkage in revenues due to the state of the economy. This uncertainty is compounded by Governor Paterson's 2009-2010 state budget proposal and at the federal level by the change in Washington's administration. We already know county government will face significant reductions in our health and human services funding if the Governor's budget proposal is adopted. Additionally, county government continues to be impacted by declining sales tax, mortgage tax and other economically sensitive revenues which are relied upon to fund services.

The full impact of these fiscal pressures may not be known for some time. If state or federal funding is reduced or the economy continues to negatively impact revenues which are needed to support county government operations and its full range of obligations, contract funding levels will need to be adjusted or contracts may need to be terminated. In the event these changes become necessary, the [County contact person/department] will contact you by certified mail to inform you of changes related to the County's purchase of services from your organization.

As an agency the county contracts with for the purchase of services, you may then choose to modify the budget and the level of services to reflect the new reduced funding, or you may choose to terminate the contract. It is best for you to discuss your options with the county Program Manager as soon as possible.

Date
Page 2

Written correspondence on continuing with a modified contract at an adjusted level by your agency should be also copied to the Budget Office and County Attorney's Office, 22 Market Street, Poughkeepsie, NY 12601.

It is important to emphasize these funds are not grants or entitlements, but for the purchase of services.

If this contract includes an advanced payment, the charges against the advance will be adjusted based on notification of reduced funding. If a balance is left then it must be returned the county. Unless otherwise stated in your contract, we will be reimbursing no more than 1/12 or one month's normal operating expenditures.

Please contact the [county contact person/department] that administers your contract if you have any questions.

[Other information provided by the county department.]

Sincerely yours,

Dept Head or Contract Specialist

cc: Agency Board Chairs

APPENDIX L: IRS Information – Independent Contractor vs. Employee

IRS TAX PUBLICATIONS

If you are not sure whether you are an employee or an independent contractor, get Form 88-8, *Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding*. Publication 15-A, *Employer's Supplemental Tax Guide*, provides additional information on independent contractor status.

IRS ELECTRONIC SERVICES

You can download and print IRS publications, forms, and other tax information materials on the Internet at www.irs.gov. You can also call the IRS at 1-800-829-3676 (1-800-TAX-FORM) to order free tax publications and forms.

Publication 1796, *2007 IRS Tax Products CD (Final Release)*, containing current and prior year tax publications and forms, can be purchased from the National Technical Information Service (NTIS). You can order Publication 1796 toll-free by calling 1-877-233-6767 or via the Internet at www.irs.gov/colorders.

Call 1-800-829-4833, the Business and Specialty Tax Line, if you have questions related to employment tax issues.

Independent Contractor



or Employee . . .



Department of the Treasury
Internal Revenue Service

www.irs.gov

Publication 1779 (Rev. 9-2008)
Catalog Number 18134-6



INDEPENDENT CONTRACTOR OR EMPLOYEE

Which are you?

For federal tax purposes, this is an important distinction. Worker classification affects how you pay your federal income tax, social security and Medicare taxes, and how you file your tax return. Classification affects your eligibility for employer and social security and Medicare benefits and your tax responsibilities. If you aren't sure of your work status, you should find out now. This brochure can help you.

The courts have considered many facts in deciding whether a worker is an independent contractor or an employee. These relevant facts fall into three main categories: *behavioral control; financial control; and relationship of the parties.* In each case, it is very important to consider **all the facts** – no single fact provides the answer. Carefully review the following definitions.

BEHAVIORAL CONTROL

These facts show whether there is a right to direct or control how the worker does the work. A worker is an employee when the business has the right to direct and control the worker. The business does not have to actually direct or control the way the work is done – as long as the employer has the right to direct and control the work. For example:

- **Instructions** – if you receive extensive instructions on how work is to be done, this suggests that you are an employee. Instructions can cover a wide range of topics, for example:
 - how, when, or where to do the work
 - what tools or equipment to use

- what assistants to hire to help with the work
- where to purchase supplies and services

If you receive less extensive instructions about what should be done, but not how it should be done, you may be an independent contractor. For instance, instructions about time and place may be less important than directions on how the work is performed.

- **Training** – if the business provides you with training about required procedures and methods, this indicates that the business wants the work done in a certain way, and this suggests that you may be an employee.

FINANCIAL CONTROL

These facts show whether there is a right to direct or control the business part of the work. For example:

- **Significant Investment** – if you have a significant investment in your work, you may be an independent contractor. While there is no precise dollar test, the investment must have substance. However, a significant investment is not necessary to be an independent contractor.
- **Expenses** – if you are not reimbursed for some or all business expenses, then you may be an independent contractor, especially if your unreimbursed business expenses are high.
- **Opportunity for Profit or Loss** – if you can realize a profit or incur a loss, this suggests that you are in business for yourself and that you may be an independent contractor.

RELATIONSHIP OF THE PARTIES

These are facts that illustrate how the business and the worker perceive their relationship. For example:

- **Employee Benefits** – if you receive benefits, such as insurance, pension, or paid

leave, this is an indication that you may be an employee. If you do not receive benefits, however, you could be either an employee or an independent contractor.

- **Written Contracts** – a written contract may show what both you and the business intend. This may be very significant if it is difficult, if not impossible, to determine status based on other facts.



When You Are an Employee

- Your employer must withhold income tax and your portion of social security and Medicare taxes. Also, your employer is responsible for paying social security, Medicare, and unemployment (FUTA) taxes on your wages. Your employer must give you a Form W-2, *Wage and Tax Statement*, showing the amount of taxes withheld from your pay.
- You may deduct unreimbursed employee business expenses on Schedule A of your income tax return, but only if you itemize deductions and they total more than two percent of your adjusted gross income.



When You Are an Independent Contractor

- The business may be required to give you Form 1099-MISC, *Miscellaneous Income*, to report what it has paid to you.
- You are responsible for paying your own income tax and self-employment tax (Self-Employment Contributions Act – SECA). The business does not withhold taxes from your pay. You may need to make estimated tax payments during the year to cover your tax liability.
- You may deduct business expenses on Schedule C of your income tax return.

