

**Pasco County Board of County Commissioners (Community Development Division)**

(Project Name: Elfers Senior Center Renovations)

and

**State of Florida**

**Department of Elder Affairs**

**MEMORANDUM OF UNDERSTANDING**

**FOR**

**Senior Center Fixed Capital Outlay**

**State Grants and Aids**

**THIS MEMORANDUM OF UNDERSTANDING**, entered into this 2<sup>nd</sup> day of January, 2009, by and between the State of Florida, Department of Elder Affairs, hereinafter referred to as the "department," and the Pasco County Board of County Commissioners (Community Development Division) hereinafter referred to as the "recipient."

**WITNESSETH:**

**WHEREAS** the State of Florida, Department of Elder Affairs, by authority granted in Chapters 20, 216 and 430 of the Florida Statutes, administers state funds appropriated by the Florida Legislature, and

**WHEREAS** \$10,000,000 was appropriated by the Florida State Legislature to the department in Line Item 496A of Fiscal Year 2008-2009 General Appropriations Act, Section 3-Human Services, grants and aids to local governments and non-state entities – fixed capital outlay grants and aids– senior citizen centers from general revenue fund, and

**WHEREAS** Pasco County Board of County Commissioners (Community Development Division) has received \$997,700.00 for the Elfers Senior Center Renovations in Pasco County, and

**WHEREAS** there is a need to provide a facility for provision of fixed capital improvement to construct, repair and maintain Florida’s senior centers in order to fulfill legislative intent, and

**WHEREAS** the department has received from the recipient the Attachment 1 (approved Letter of Intent or Facility Program) for the development and provision of fixed capital improvement for projects to construct, repair and maintain Florida’s senior centers.

**IT IS THEREFORE** agreed between the department and the recipient as follows:

**I. THE RECIPIENT AGREES:**

A. Services to be Provided

To plan, develop and accomplish the projects described in Attachment I and activities specified in I.B. of this Memorandum of Understanding or otherwise cause the planning, development and accomplishment of such projects and activities.

B. Manner of Provision of Services

See Attachment I, Letter of Intent or Facility Program

C. State Laws and Regulations

1. To obtain all supplies and services for use in the performance of this Memorandum of Understanding at the lowest practicable cost and to purchase by means of a system of competitive bidding wherever required to do so by law, or whenever practicable even if not required by law.
2. To comply with all state licensing standards, all applicable standards, criteria and guidelines of the department.

D. Civil Rights Requirements

1. The Recipient assures compliance with:
  - a. Title VI of the Civil Rights Act of 1964, as amended, 42 U.S.C. 2000d et seq., which prohibits discrimination on the basis of race, color, or national origin.
  - b. Title VII of the Civil Rights Act of 1964, as amended, 42 U.S.C. 2000e [2] et seq., which prohibits discrimination by covered employers on the basis of race, color, religion, sex or national origin.
  - c. Section 504 of the Rehabilitation Act of 1973, as amended, 29 U.S.C. 794, which prohibits discrimination on the basis of disability.
  - d. Title IX of the Education Amendments of 1972, as amended, 20 U.S.C. 1681 et seq., which prohibits discrimination on the basis of sex.
  - e. The Age Discrimination Act of 1975, as amended, 42 U.S.C. 6101 et seq., which prohibits discrimination on the basis of age.
  - f. Section 654 of the Omnibus Budget Reconciliation Act of 1981, as amended, 42 U.S.C. 9849, which prohibits discrimination on the basis of race, creed, color, national origin, sex, disability, political affiliation or beliefs.
  - g. The Americans with Disabilities Act of 1990, P.L. 101336, which prohibits discrimination on the basis of disability and requires reasonable accommodation for persons with disabilities.
  - h. All regulations, guidelines and standards as are now or may be lawfully adopted under the above statutes.
2. The recipient agrees that compliance with these requirements constitutes a condition of continued receipt of or benefit from funds provided through this Memorandum of Understanding, and that it is binding upon the recipient, its successors, transferees and assignees for the period during which services are provided or obligations under this Memorandum of Understanding continue. The recipient further assures that all contractors, subcontractors, sub grantees, or others with whom it arranges to provide services or benefits to participants or employees in connection with any of its programs and

activities are not discriminating against those participants or employees in violation of the above statutes, regulations, guidelines and standards.

E. Audit and Records

1. To maintain complete, accurate and adequate financial records and reports relating to funds received under this Memorandum of Understanding and expenditures made with those funds.
2. To maintain books, records, documents including electronic storage media and the evidence and accounting procedures, practices and internal controls which sufficiently and properly reflect all direct and indirect costs of any nature expended in the performance of this Memorandum of Understanding.
3. All records shall be subject at all times to inspection, review, copying or audit by authorized state personnel and other personnel duly authorized by the department.
4. To include these aforementioned audit, in Attachment 2 and record keeping requirements in all approved subcontracts and assignments.

F. Retention of Records

To retain all financial records, supporting documents, statistical records and any other documents including electronic storage media pertinent to this Memorandum of Understanding for a period of not less than six (6) years after the ending date of this Memorandum of Understanding. If audit findings have not been resolved at the end of the six (6) year period, the records shall be retained until resolution of the audit findings. State auditors and any persons duly authorized by the department shall have full access to, and the right to examine any of the said materials at any time during regular business hours.

G. Status Reports

To provide the Department with the Senior Center Fixed Capital Outlay Grant Monthly Status Report, see Attachment 5. Monthly status reports are due by the 15<sup>th</sup> day of each month. The report will be numbered sequentially and shall reference the MOU number and project name. Detail should be sufficient so that the department has a clear understanding of the project status during the reporting period. The report shall also include anticipated expenditures for the next three months.

H. Indemnification

1. If the recipient is not a governmental entity, the recipient agrees to be liable for all claims, suits, judgments, or damages, including court costs and attorney's fees, arising out of the negligent or intentional acts or omissions of the recipient, and its agents, subcontractors and employees, in the course of the operation of this Memorandum of Understanding. Further, the recipient agrees to indemnify the department against all claims, suits, judgments, or damages, including court costs and attorney's fees, arising out of the negligent or intentional acts or omissions of the recipient, and its agents, subcontractors, and employees, in the course of the operation of this Memorandum of Understanding. Also, the recipient agrees to defend the

department, upon receiving written notification from the department, against all claims, suits, judgments, or damages, including costs and attorney's fees, arising out of the negligent or intentional acts or omissions of the recipient and its agents, subcontracts, and employees, in the course of the operation of this Memorandum of Understanding. In no event shall the recipient be liable for or have any obligation to defend the department against such claims, suits, judgments or damages, including costs and attorney's fees, arising out of the sole negligent acts of the department.

2. If the recipient is a governmental entity, then liability and indemnification will be governed by the provisions of Section, 768.28, Florida Statutes.

I. Publicity and Public Notice

All notices, informational pamphlets, press releases, research reports and similar public notices referencing the construction, repair and/or maintenance of this building and prepared and released by the recipient shall include the statement: *"This project is funded under a Memorandum of Understanding with the State of Florida, Department of Elder Affairs."*

J. Safeguarding Recipient Information

The recipient shall not use or disclose any information concerning the eventual recipients of services under this Memorandum of Understanding for any purpose not in conformity with state and federal regulations, as determined by the department, except on written consent of the recipient of services, recipient of services' attorney, or recipient of services' responsible parent or guardian.

K. Monitoring

The recipient shall permit department personnel or representatives to monitor the projects that are the subject of this Memorandum of Understanding.

L. Public Access

To allow public access to all documents, papers, letters, or other materials subject to the provisions of Chapter 119, Florida Statutes, and made or received by the recipient in conjunction with this Memorandum of Understanding.

M. Security Interest

1. By signing this Memorandum of Understanding the recipient acknowledges and agrees that its acceptance of funds for the purpose of construction, repair and/or maintenance of the property is subject to the conditions set forth below.
2. In accordance with s. 216.348(3), F.S., if the grantee, as defined in s. 216.348 (1)(c), F.S., is acquiring real property with the grant, or if the grantee owns the real property upon which an improvement is being constructed, renovated, altered, modified, or maintained with the grant, the grantee must execute, deliver, and record in the county in which the subject property is located a lien or if a governmental entity, a restrictive covenant that:
  - a. States a correct legal description of the real property.

- b. Sets forth with specificity the buildings, appurtenances, fixtures, fixed equipment, structures, improvements, renovations, and personalty to be purchased pursuant to the grant.
    - c. During the term of the agreement, prohibits the grantee from selling, transferring, mortgaging, or assigning the grantee's interest in the real property, unless the administering agency approves the sale, transfer, mortgage, or assignment; and, in the case of sale, transfer, or assignment, the purchaser, transferor, or assignee must fully assume, in writing, all of the terms and conditions of the agreement required by this subsection. The administering agency may not agree to subordinate a mortgage.
3. If the grantee, as defined in s. 216.348 (1)(c), F. S., is not acquiring real property, or does not own the real property being improved, the agreement shall:
  - a. Specify the leasehold or other real property interest the grantee has in the real property.
  - b. State the name of the owner of the real property.
  - c. Describe the relationship between the owner of the real property and the grantee.
  - d. Set forth with specificity the improvements, renovations, and personalty to be purchased pursuant to the grant.
  - e. During the term of the agreement, prohibit the grantee from selling, transferring, mortgaging, or assigning the grantee's interest in the leasehold, improvements, renovations, or personalty, unless the administering agency approves the sale, transfer, mortgage, or assignment; and, in the case of sale, transfer, or assignment, the purchaser, transferor, or assignee must fully assume, in writing, all of the terms and conditions of the agreement required by this subsection. Additionally, the grantee shall execute and deliver a security instrument, financing statement, or other appropriate document securing the interest of the administering agency in the improvements, renovations, and personalty associated with the grant.
4. The department's interest shall commence at the time the funds are transferred to the recipient and shall be proportionately amortized and subsequently vacated over a five (5) year period. The recipient may request that the department relinquish its interest sooner if circumstances arise and if the department finds that early retirement is in the best interest of the state. The decision to approve such a request is the exclusive determination of the department and shall not be reviewable by any court or administrative forum.
5. As required by s. 287.05805, F. S., recipients agree to grant the department a security interest in the property at least to the amount of state funds provided for at least five (5) years from the date of purchase or the completion of the improvements unless otherwise specified or required by law.

6. The recipient shall notify the department in writing of the date of completion of construction, repair or maintenance and shall maintain a copy of the notification in its files together with a written acknowledgment of the department's receipt of the notification of completion. The recipient must notify the department in writing a minimum of 30 days prior to any change in the equitable ownership of the property and agrees that, if it or its successors in interest dispose of the property before the department's interest is completely satisfied, the recipient will refund the proportionate share of the state's investment. In the event the recipient fails to notify the department a minimum of 30 days prior to any change in the equitable ownership of the property, or fails to notify the prospective new equitable owner of the existence of the department's interest, the recipient shall forthwith and immediately refund to the state the total number of dollars transferred pursuant to this Memorandum of Understanding.

N. Public Entity Crime

Pursuant to section 287.133, Florida Statutes, the following restrictions are placed on the ability of persons convicted of public entity crimes to transact business with the department:

A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid, proposal, or reply on a contract to provide any goods or services to a public entity; may not submit a bid, proposal, or reply on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids, proposals, or replies on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in s. 287.017 for CATEGORY TWO for a period of 36 months following the date of being placed on the convicted vendor list.

**II. THE DEPARTMENT AGREES:**

A. Consultation

To furnish consultation and technical assistance to the recipient, if requested.

B. Method of Payment for Services

The following procedures for payment will apply:

1. In no event will payment be made under Section II.B. for matching grant situations under the Memorandum of Understanding unless recipient illustrates to the department that the project is fully funded with proper matching funds as specified in the Letter of Intent or Facility Program.
2. Subject to the availability of state funds, the department shall award to the recipient a sum not to exceed \$997,700.00 during the term of this Memorandum of Understanding.

3. In no event will payment be made by the department in excess of \$997,700.00 as agreed upon by all parties to this Memorandum of Understanding.
4. Payment shall be made as work is completed in accordance with Attachment 1 (approved Letter of Intent or Facility Program) and submission of invoice, which is in Attachment 3 of this MOU.
5. Payment shall be made in accordance with section 215.422, Florida Statute and after the submission and approval of a complete and accurate invoice and supporting documentation.
6. The department may advance parts or the whole of any advances before they become due if it is agreed by the parties and advisable to do so and all such advances or releases shall be deemed to have been made in pursuance of this Memorandum of Understanding and not to be a modification hereof. The making of any such advance, or any part of such advance shall not be deemed an approval or acceptance by the department of the work therefore done. Written justification for advancements must be documented on the recipient's letterhead.
7. All sums advanced hereunder shall be used by the recipient solely and exclusively for the purposes intended, to wit: fixed capital outlay project to construct, repair and maintain Florida's Senior Centers.
8. Upon completion of the project, a final accounting will be made and any funds not used in the completion of the project shall be returned to the department within thirty (30) days after the final accounting report is submitted to the department.
9. Any interest earned from advanced moneys shall be returned to the department.

### **III. THE DEPARTMENT AND THE RECIPIENT MUTUALLY AGREE:**

#### **A. Effective Date**

1. This Memorandum of Understanding shall be effective January 2, 2009, or on the date in which the Memorandum of Understanding has been signed by both parties, whichever is later.
2. This Memorandum of Understanding shall end on December 31, 2011.

#### **B. Termination**

1. Termination Because of Lack of Funds: It is agreed that in the event funds to finance this Memorandum of Understanding become unavailable, the obligations of each party, hereunder may be terminated upon no less than twenty-four (24) hours notice in writing to the other party. Said notice shall be delivered by certified mail, return receipt requested, or in person with proof of delivery. The department shall be the final authority as to the availability of

state funds, and as to how any available funds will be allocated among recipients. Any payments advanced by the department are to be repaid as described in Section II above.

2. Termination for Breach: Unless the recipient's breach is excused, the department may, by written notice of breach to the recipient, terminate the whole or any part of this Memorandum of Understanding in any of the following circumstances:
  - a. If the recipient fails to provide services called for by this Memorandum of Understanding within the time specified herein or any extension thereof; or
  - b. If the recipient fails to perform any of the other provisions of this Memorandum of Understanding.
  - c. Termination shall be upon no less than twenty-four (24) hours notice in writing delivered by certified mail, return receipt requested, or in person with proof of delivery. The recipient shall continue the performance of this Memorandum of Understanding to the extent not terminated under the provisions of this clause.
3. Waiver of Breach of any provision of this Memorandum of Understanding shall not be deemed to be a waiver of any other or subsequent breach and shall not be construed to be a modification of the terms of the Memorandum of Understanding.

C. Termination Arrangements

After receipt of a notice of termination, and except as otherwise directed, the recipient shall:

1. Stop work under the Memorandum of Understanding on the date and to the extent specified in the notice of termination.
2. Place no further orders or contracts for materials, services or facilities except as may be necessary for completion of such portion of work under the Memorandum of Understanding as is not terminated.
3. Terminate all outstanding orders and contracts to the extent that they relate to the performance of work that was terminated.
4. Prepare all necessary reports and documents required under the terms of the Memorandum of Understanding up to the date of termination, including the final report due upon completion of the Memorandum of Understanding, if any, without reimbursement for services rendered in completing said reports beyond termination date if said reports are not completed prior to termination date.
5. Take any other actions as directed in writing by the department.
6. Immediately return all unexpended funds to the department.



- D. Renegotiation or Modification  
Any alterations, variations, modifications, or waivers of provisions of this Memorandum of Understanding shall only be valid when they have been reduced to writing, duly signed by all parties hereto, and attached to the original of this Memorandum of Understanding.
- E. Name of Payee  
The name of the official payee to whom the department shall issue warrants shall be Pasco County Board of County Commissioners (Community Development Division). The payee's Federal Employer Identification Number is 59-6000793.
- F. Use of Funds for Lobbying Prohibited  
The recipient will comply with the provisions of section 216.347, Florida Statutes, which prohibits the expenditure of grants and aids appropriations for the purpose of lobbying the Legislature, the judicial branch or a state agency.
- G. All Terms and Conditions Included in Memorandum of Understanding  
This Memorandum of Understanding and its incorporated attachments contain all the terms and conditions agreed upon by the parties. No other agreements, oral or otherwise, regarding the subject matter of this Memorandum of Understanding shall be deemed to exist or to bind any of the parties hereto. In the event of a breach or termination of this agreement, the recipient agrees to pay all costs of collection of monies due to the department including a reasonable attorney's fee and costs. Any real property purchased with funds paid pursuant to this agreement shall be subject to a lien in favor of the State of Florida.
- H. Attachments to be Part of Memorandum of Understanding  
Attachment 1 Approved Letter of Intent/Facility Program  
(previously submitted to the department)  
Attachment 2 Audit Attachment  
Attachment 3 Standard Budget Forms  
DOEA 105f Receipts and Expenditure Report  
DOEA 106f Request for Payment  
DOEA 107f Senior Centers Statement of Use of Funds  
Attachment 4 Restrictive Covenant – If Applicable  
Attachment 5 Senior Center Fixed Capital Outlay Grant Monthly Status Report
- I. Notice, Contact, and Payee Information:
1. The name, address, and telephone number of the contract manager for the department for this contract is:
- Department of Elder Affairs  
Connie Hall  
4040 Esplanade Way  
Tallahassee, Florida 32399  
(850) 414-2000 SC 994-2000

2. The name, address, and telephone number of the representative of the provider responsible for administration of the program under this contract is:

Pasco County Board of County Commissioners  
Community Development Division  
Charlene Daprile, AICP  
5640 Main Street, Suite 200  
New Port Richey, FL 34653  
(727) 834-3445

3. In the event different representatives are designated by either party after execution of this contract, notice of the name and address of the new representative will be rendered in writing to the other party and said notification attached to originals of this contract

**IN WITNESS WHEREOF** the parties hereto have executed this 11 page Memorandum of Understanding, the day and year previously written.

RECIPIENT:

\_\_\_\_\_

By: \_\_\_\_\_

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

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

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

\*\*\*\*\*

STATE OF FLORIDA  
DEPARTMENT OF ELDER AFFAIRS

By: \_\_\_\_\_

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

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

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

APPROVED AS TO FORM AND LEGALITY

General Counsel's Office  
Department of Elder Affairs

By: \_\_\_\_\_

## INDEX TO MOU ATTACHMENTS

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Signed Letter of Intent, previously submitted by grant recipient  
(Original document in contract file)

## FINANCIAL AND COMPLIANCE AUDIT

The administration of resources awarded by the Department of Elder Affairs to the provider may be subject to audits and/or monitoring by the Department of Elder Affairs, as described in this section.

### MONITORING

In addition to reviews of audits conducted in accordance with OMB Circular A-133, as revised, and Section 215.97, F.S., (see "AUDITS" below), monitoring procedures may include, but not be limited to, on-site visits by Department of staff, limited scope audits as defined by OMB Circular A-133, as revised, and/or other procedures. By entering into this agreement, the provider agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Department of Elder Affairs. In the event the Department of Elder Affairs determines that a limited scope audit of the provider is appropriate, the provider agrees to comply with any additional instructions provided by the Department of Elder Affairs to the provider regarding such audit. The provider further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer (CFO) or Auditor General.

### AUDITS

#### PART I: FEDERALLY FUNDED

This part is applicable if the provider is a State or local government or a non-profit organization as defined in OMB Circular A-133, as revised.

In the event that the provider expends \$500,000 or more in Federal awards during its fiscal year, the provider must have a single or program-specific audit conducted in accordance with the provisions of OMB Circular A-133, as revised. EXHIBIT 1 to this agreement indicates Federal resources awarded through the Department of Elder Affairs by this agreement. In determining the Federal awards expended in its fiscal year, the provider shall consider all sources of Federal awards, including Federal resources received from the Department of Elder Affairs. The determination of amounts of Federal awards expended should be in accordance with the guidelines established by OMB Circular A-133, as revised. An audit of the provider conducted by the Auditor General in accordance with the provisions of OMB Circular A-133, as revised, will meet the requirements of this part.

In connection with the audit requirements addressed in Part I, paragraph 1, the provider shall fulfill the requirements relative to auditee responsibilities as provided in Subpart C of OMB Circular A-133, as revised.

If the provider expends less than \$500,000 in Federal awards in its fiscal year, an audit conducted in accordance with the provisions of OMB Circular A-133, as revised, is not required. In the event that the provider expends less than \$500,000 in Federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of OMB Circular A-133, as revised, the cost of the audit must be paid from non-Federal resources (i.e., the cost of such audit must be paid from provider resources obtained from other than Federal entities.)

An audit conducted in accordance with this part shall cover the entire organization for the organization's fiscal year. Compliance findings related to agreements with the Department of Elder Affairs shall be based on the agreement's requirements, including any rules, regulations, or statutes referenced in the agreement. The financial statements shall disclose whether or not the matching requirement was met for each applicable agreement. All questioned costs and liabilities due to the Department of Elder Affairs shall be fully disclosed in the audit report with reference to the Department of Elder Affairs agreement involved. If not otherwise disclosed as required by Section .310(b)(2) of OMB Circular A-133, as revised, the schedule of expenditures of Federal awards shall identify expenditures by agreement number for each agreement with the Department of Elder Affairs in effect during the audit period. Financial reporting packages required under this part must be submitted within the earlier of 30 days after receipt of the audit report or 9 months after the end of the provider's fiscal year end.

## **PART II: STATE FUNDED**

This part is applicable if the provider is a nonstate entity as defined by Section 215.97(2), Florida Statutes.

In the event that the provider expends a total amount of state financial assistance equal to or in excess of \$500,000 in any fiscal year of such provider (for fiscal years ending September 30, 2004 or thereafter), the provider must have a State single or project-specific audit for such fiscal year in accordance with Section 215.97, Florida Statutes; applicable rules of the Department of Financial Services; and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. EXHIBIT I to this agreement indicates state financial assistance awarded through the Department of Elder Affairs by this agreement. In determining the state financial assistance expended in its fiscal year, the provider shall consider all sources of state financial assistance, including state financial assistance received from the Department of Elder Affairs, other state agencies, and other nonstate entities. State financial assistance does not include Federal direct or pass-through awards and resources received by a nonstate entity for Federal program matching requirements.

In connection with the audit requirements addressed in Part II, paragraph 1, the provider shall ensure that the audit complies with the requirements of Section 215.97(8), Florida Statutes. This includes submission of a financial reporting package as defined by Section 215.97(2), Florida Statutes, and Chapter 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.

If the provider expends less than \$500,000 in state financial assistance in its fiscal year (for fiscal years ending September 30, 2004 or thereafter), an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, is not required. In the event that the provider expends less than \$500,000 in state financial assistance in its fiscal year and elects to have an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, the cost of the audit must be paid from the nonstate entity's resources (i.e., the cost of such an audit must be paid from the provider resources obtained from other than State entities).

An audit conducted in accordance with this part shall cover the entire organization for the organization's fiscal year. Compliance findings related to agreements with the Department of Elder Affairs shall be based on the agreement's requirements, including any applicable rules, regulations, or statutes. The financial statements shall disclose whether or not the matching requirement was met for each applicable agreement. All questioned costs and liabilities due to the Department of Elder Affairs shall be fully disclosed in the audit report with reference to the Department of Elder Affairs agreement involved. If not otherwise disclosed as required by Rule 69I-5.003, Fla. Admin. Code, the schedule of expenditures of state financial assistance shall identify expenditures by agreement number for each agreement with the Department of Elder Affairs in effect during the audit period. Financial reporting packages required under this part must be submitted within 45 days after delivery of the audit report, but no later than 12 months after the provider's fiscal year end for local governmental entities. Non-profit or for-profit organizations are required to be submitted within 45 days after delivery of the audit report, but no later than 9 months after the provider's fiscal year end. Notwithstanding the applicability of this portion, the Department of Elder Affairs retains all right and obligation to monitor and oversee the performance of this agreement as outlined throughout this document and pursuant to law.

## **PART III: REPORT SUBMISSION**

Copies of reporting packages for audits conducted in accordance with OMB Circular A-133, as revised, and required by PART I of this agreement shall be submitted, when required by Section .320 (d), OMB Circular A-133, as revised, by or on behalf of the provider directly to each of the following:

The Department of Elder Affairs at each of the following addresses:

**Department of Elder Affairs  
Attn: Connie Hall  
4040 Esplanade Way Office 335J  
Tallahassee, FL 32399-7000**

The Federal Audit Clearinghouse designated in OMB Circular A-133, as revised (the number of copies required by Sections .320 (d)(1) and (2), OMB Circular A-133, as revised, should be submitted to the Federal Audit Clearinghouse), at the following address:

**Federal Audit Clearinghouse  
Bureau of the Census  
1201 East 10<sup>th</sup> Street  
Jeffersonville, IN 47132**

Other Federal agencies and pass-through entities in accordance with Sections .320 (e) and (f), OMB Circular A-133, as revised.

Pursuant to Sections .320(f), OMB Circular A-133, as revised, the provider shall submit a copy of the reporting package described in Section .320(c), OMB Circular A-133, as revised, and any management letter issued by the auditor, to the Department of Elder Affairs at each of the following addresses:

**Department of Elder Affairs  
Attn: Connie Hall  
4040 Esplanade Way Office 335J  
Tallahassee, FL 32399-7000**

Additionally, copies of financial reporting packages required by Part II of this agreement shall be submitted by or on behalf of the provider directly to each of the following:

The Department of Elder Affairs at each of the following addresses:

**Department of Elder Affairs  
Attn: Connie Hall  
4040 Esplanade Way Office 335J  
Tallahassee, FL 32399-7000**

The Auditor General's Office at the following address:

**State of Florida Auditor General  
Claude Pepper Building, Room 574  
111 West Madison Street  
Tallahassee, Florida 32399-1450**

Any reports, management letter, or other information required to be submitted to the Department of Elder Affairs pursuant to this agreement shall be submitted timely in accordance with OMB Circular A-133, Florida Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.

Providers, when submitting financial reporting packages to the Department of Elder Affairs for audits done in accordance with OMB Circular A-133 or Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, should indicate the date that the reporting package was delivered to the provider in correspondence accompanying the reporting package.

#### **PART IV: RECORD RETENTION**

The provider shall retain sufficient records demonstrating its compliance with the terms of this agreement for a period of six years from the date the audit report is issued, and shall allow the Department of Elder Affairs or its designee, the CFO or Auditor General access to such records upon request. The provider shall ensure that audit working papers are made



available to the Department of Elder Affairs, or its designee, CFO, or Auditor General upon request for a period of six years from the date the audit report is issued, unless extended in writing by the Department of Elder Affairs.

**ATTACHMENT II  
EXHIBIT – 1**

**1. FEDERAL RESOURCES AWARDED TO THE SUBRECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:**

PROGRAM TITLE	FUNDING SOURCE	CFDA	AMOUNT
<b>TOTAL FEDERAL AWARD</b>			

**COMPLIANCE REQUIREMENTS APPLICABLE TO THE FEDERAL RESOURCES AWARDED PURSUANT TO THIS AGREEMENT ARE AS FOLLOWS:**

The contractor (recipient) must comply with the applicable provisions of specific law(s), rule(s), or regulation(s).

**2. STATE RESOURCES AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:**

**MATCHING RESOURCES FOR FEDERAL PROGRAMS**

PROGRAM TITLE	FUNDING SOURCE	CFDA	AMOUNT
<b>TOTAL FEDERAL AWARD</b>			\$0

**STATE FINANCIAL ASSISTANCE SUBJECT TO Sec. 215.97, F.S.**

PROGRAM TITLE	FUNDING SOURCE	CSFA	AMOUNT
Fixed Capital Outlay: Senior Center Grant	GR	65.013	\$997,700.00
<b>TOTAL AWARD</b>			\$997,700.00

**COMPLIANCE REQUIREMENTS APPLICABLE TO STATE RESOURCES AWARDED PURSUANT TO THIS AGREEMENT ARE AS FOLLOWS:**

**PART I: AUDIT RELATIONSHIP DETERMINATION**

Providers who receive state or federal resources may or may not be subject to the audit requirements of OMB Circular A-133, as revised, and/or Section 215.97, Fla. Stat. Providers who are determined to be recipients or subrecipients of federal awards and/or state financial assistance may be subject to the audit requirements if the audit threshold requirements set forth in Part I and/or Part II of Exhibit 1 are met. Providers who have been determined to be vendors are not subject to the audit requirements of OMB Circular A-133, as revised, and/or Section 215.97, Fla. Stat. Regardless of whether the audit requirements are met, providers who have been determined to be recipients or subrecipients of Federal awards and/or state financial assistance, must comply with applicable programmatic and fiscal compliance requirements.

In accordance with Sec. 210 of OMB Circular A-133 and/or Rule 691-5.006, FAC, provider has been determined to be:

Vendor or exempt entity and not subject to OMB Circular A-133 and/or Section 215.97, F.S.

Recipient/subrecipient subject to OMB Circular A-133 and/or Section 215.97, F.S.

NOTE: If a provider is determined to be a recipient /subrecipient of federal and or state financial assistance and has been approved by the department to subcontract, they must comply with Section 215.97(7), F.S., and Rule 691-.006(2), FAC [state financial assistance] and Section \_ .400 OMB Circular A-133 [federal awards].

**PART II: FISCAL COMPLIANCE REQUIREMENTS**

**FEDERAL AWARDS OR STATE MATCHING FUNDS ON FEDERAL AWARDS.** Providers who receive Federal awards or state matching funds on Federal awards and who are determined to be a subrecipient, must comply with the following fiscal laws, rules and regulations:

**STATES, LOCAL GOVERNMENTS AND INDIAN TRIBES MUST FOLLOW:**

- 2 CFR Part 225 Cost Principles for State, Local and Indian Tribal Governments (Formerly OMB Circular A-87)\*
- OMB Circular A-102 – Administrative Requirements
- OMB Circular A-133 – Audit Requirements
- Reference Guide for State Expenditures
- Other fiscal requirements set forth in program laws, rules and regulations

**NON-PROFIT ORGANIZATIONS MUST FOLLOW:**

- 2 CFR Part 230 Cost Principles for Non-Profit Organizations (Formerly OMB Circular A-122 – Cost Principles)\*
- 2 CFR Part 215 Administrative Requirements (Formerly OMB Circular A-110 – Administrative Requirements Requirements)
- OMB Circular A-133 – Audit Requirements
- Reference Guide for State Expenditures
- Other fiscal requirements set forth in program laws, rules and regulations

**EDUCATIONAL INSTITUTIONS (EVEN IF A PART OF A STATE OR LOCAL GOVERNMENT) MUST FOLLOW:**

- 2 CFR Part 220 Cost Principles for Educational Institutions OMB (Formerly Circular A-21 – Cost Principles)\*
- 2 CFR Part 215 Administrative Requirements (Formerly OMB Circular A-110 – Administrative Requirements)
- OMB Circular A-133 – Audit Requirements
- Reference Guide for State Expenditures
- Other fiscal requirements set forth in program laws, rules and regulations

\*Some Federal programs may be exempted from compliance with the Cost Principles Circulars as noted in the OMB Circular A-133 Compliance Supplement, Appendix 1.

**STATE FINANCIAL ASSISTANCE.** Providers who receive state financial assistance and who are determined to be a recipient/subrecipient, must comply with the following fiscal laws, rules and regulations:

- Section 215.97, Fla. Stat.
- Chapter 69I-5, Fla. Admin. Code
- State Projects Compliance Supplement
- Reference Guide for State Expenditures
- Other fiscal requirements set forth in program laws, rules and regulations

**RECEIPTS AND EXPENDITURE REPORT  
FIXED CAPITAL OUTLAY**

<b>RECIPIENT NAME, ADDRESS, PHONE# and FEID#</b>	Program Funding Source:  <p align="center">General Revenue</p>	This Report Period: FROM _____ TO _____ Contract Period : _____ Contract # _____ Report # _____
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CERTIFICATION : I certify to the best of my knowledge and belief that this report is complete and correct and all the outlays herein are for the purposes set forth in the above contract.

Prepared by : \_\_\_\_\_ Date : \_\_\_\_\_ Approved by : \_\_\_\_\_ Date : \_\_\_\_\_

PART A: BUDGETED INCOME/ RECEIPTS	1. Approved Contract Budget	2. Actual Receipts for this Report	3. Total Receipts Year to Date	4. Percent of Approved Budget
1. State Funds.....	0.00	0.00	0.00	#DIV/0!
2. Cash Match.....	0.00	0.00	0.00	#DIV/0!
3. SUBTOTAL: CASH RECEIPTS.....	0.00	0.00	0.00	#DIV/0!
4. Local and In-Kind Match.....	0.00	0.00	0.00	#DIV/0!
5. TOTAL RECEIPTS	0.00	0.00	0.00	#DIV/0!

PART B : EXPENDITURES (Identify Line Item Categories from Approved Budget)	1. Approved Budget	2. Expenditures For This Report	3. Expenditures Year to Date	4. Percent of Approved Budget
1. Site Work.....	0.00	0.00	0.00	#DIV/0!
2. Interior.....	0.00	0.00	0.00	#DIV/0!
3. Exterior.....	0.00	0.00	0.00	#DIV/0!
4. Fixtures.....	0.00	0.00	0.00	#DIV/0!
5. Professional Service.....	0.00	0.00	0.00	#DIV/0!
6. Other.....	0.00	0.00	0.00	#DIV/0!
7. TOTAL EXPENDITURES	0.00	0.00	0.00	#DIV/0!

PART C : OTHER (For tracking purposes only)				
1. Match:				
Local In-Kind Match.....	0.00	0.00	0.00	#DIV/0!
Cash Match.....	0.00	0.00	0.00	#DIV/0!
2. Advance Recouped.....	0.00	0.00	0.00	#DIV/0!
3. Interest:				
Earned on GR Advance.....	0.00	0.00	0.00	#DIV/0!
Returned on Gr Advance.....	0.00	0.00	0.00	#DIV/0!
4. TOTAL OTHER.....	0.00	0.00	0.00	#DIV/0!

**REQUEST FOR PAYMENT  
FIXED CAPITAL OUTLAY**

RECIPIENT NAME, ADDRESS, PHONE# and FEID#	PAYMENT REQUEST :  Regular _____ Supplemental _____ Advance _____	This Request Period : From _____ To _____ Report # _____ Contract # _____ Contract Period _____												
CERTIFICATION: I hereby certify that this request conforms with the terms of the above contract.  Prepared by: _____ Date: _____ Approved by: _____ Date: _____														
<b>PART A: BUDGET SUMMARY</b>  1. Approved Contract Amount 2. Previous Funds Received for Contract Period 3. Contract Balance 4. Previous Funds Requested for Contract Period 5. Contract Balance	<table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:80%;"></th> <th style="width:20%; text-align: right;">FCO</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">1. Approved Contract Amount</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td style="text-align: right;">2. Previous Funds Received for Contract Period</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td style="text-align: right;">3. Contract Balance</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td style="text-align: right;">4. Previous Funds Requested for Contract Period</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td style="text-align: right;">5. Contract Balance</td> <td style="text-align: right;">\$ _____</td> </tr> </tbody> </table>			FCO	1. Approved Contract Amount	\$ _____	2. Previous Funds Received for Contract Period	\$ _____	3. Contract Balance	\$ _____	4. Previous Funds Requested for Contract Period	\$ _____	5. Contract Balance	\$ _____
	FCO													
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3. Contract Balance	\$ _____													
4. Previous Funds Requested for Contract Period	\$ _____													
5. Contract Balance	\$ _____													
<b>PART B: CONTRACT FUNDS REQUEST</b>  1. Anticipated Cash Needs (Attach Justification) 2. Net Expenditures For Month (DOEA Form 105f, Part B Line 7) 3. TOTAL	<table style="width:100%; border-collapse: collapse;"> <tbody> <tr> <td style="width:80%; text-align: right;">1. Anticipated Cash Needs (Attach Justification)</td> <td style="width:20%; text-align: right;">\$ _____</td> </tr> <tr> <td style="text-align: right;">2. Net Expenditures For Month (DOEA Form 105f, Part B Line 7)</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td style="text-align: right;">3. TOTAL</td> <td style="text-align: right;">\$ _____</td> </tr> </tbody> </table>		1. Anticipated Cash Needs (Attach Justification)	\$ _____	2. Net Expenditures For Month (DOEA Form 105f, Part B Line 7)	\$ _____	3. TOTAL	\$ _____						
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2. Net Expenditures For Month (DOEA Form 105f, Part B Line 7)	\$ _____													
3. TOTAL	\$ _____													
<b>PART C: NET FUNDS REQUESTED</b>  1. Less Advance Applied  TOTAL FUNDS REQUESTED (Part B, Line 3 minus Part C, Line 1)	<table style="width:100%; border-collapse: collapse;"> <tbody> <tr> <td style="width:80%; text-align: right;">1. Less Advance Applied</td> <td style="width:20%; text-align: right;">\$ _____</td> </tr> <tr> <td style="text-align: right;">TOTAL FUNDS REQUESTED (Part B, Line 3 minus Part C, Line 1)</td> <td style="text-align: right;">\$ _____</td> </tr> </tbody> </table>		1. Less Advance Applied	\$ _____	TOTAL FUNDS REQUESTED (Part B, Line 3 minus Part C, Line 1)	\$ _____								
1. Less Advance Applied	\$ _____													
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## SENIOR CENTERS STATEMENT OF USE OF FUNDS

Project Name: Total Project Budget: \$	Sr. Center State FCO Funds	Matching Funds	Other Non-FCO Funds	Total Project Funds
<b>TYPE AND SOURCE OF FUNDS:</b>				
Federal Grant(s)				
Other State Funds (i.e., DCA)				
City/County Grant(s)				
Senior Centers FCO Grant				
Private Contributions/Donations				
In-Kind Expenditure Credits				
Total Funds Available From All Sources	\$ -	\$ -	\$ -	\$ -
<b>SITE WORK</b>				
Parking Lot				
Walks/Driveways				
Awnings/Covered Walkways				
Drainage/Retention Pond				
Trees/Landscaping				
Fencing				
Signage				
Other (Please Specify)				
Total	\$ -	\$ -	\$ -	\$ -
<b>INTERIOR</b>				
Insulation/Weatherization				
Plumbing				
Heating/Air Conditioning				
Electrical				
Flooring				
Masonry				
Ceiling/Acoustics				
Railing/Guards				
Elevators				
Other (Please Specify)				
Total	\$ -	\$ -	\$ -	\$ -

<b>EXTERIOR</b>					
Roofing/Siding					
Doors/Windows					
Porches, Decks, Patios					
Septic Tank					
Sewer Hook-Up (City/County)					
Generator (Gas Powered)					
Other (Please Specify)					
Total		\$ -	\$ -	\$ -	\$ -
<b>FIXTURES/EQUIPMENT/APPLIANCES</b>					
Security/Alarm System					
Telephone System					
Smoke Detectors					
Emergency/First Aid Stations					
Kitchen Appliances					
Cabinets/Counter Tops					
Bathroom Fixtures					
Lighting Fixtures					
Other (Please Specify)					
Total		\$ -	\$ -	\$ -	\$ -
<b>PROFESSIONAL SERVICES</b>					
Architect/ Engineer/ Special Consultant					
Schematic Design Phase					
Design Development Phase					
Construction Document Phase					
Bidding					
Construction Administration					
Total		\$ -	\$ -	\$ -	\$ -
<b>OTHER (Please Specify)</b>					
Total		\$ -	\$ -	\$ -	\$ -
<b>TOTAL PROJECT COST</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

RESTRICTIVE COVENANT

THESE COVENANTS are entered into this \_\_\_\_ day of \_\_\_\_\_, 2008 by \_\_\_\_\_, Owner, hereinafter referred to as the Grant Recipient, and State of Florida, Department of Elder Affairs, 4040 Esplanade Way, Tallahassee, Leon County, Florida and shall be effective for a period of five (5) years from the date of recordation of this Covenant by the Clerk of Court.

Whereas, the Grant Recipient, is to receive state funds in the form of a fixed capital outlay grant in the amount of \_\_\_\_\_ to construct, repair or maintain its senior center in accordance with the terms of a Memorandum of Understanding executed by the parties on \_\_\_\_\_.

Now therefore, as part of the consideration for the award of state funds, the Grant Recipient, as a political subdivision, hereby makes and declares the following restrictive covenants which shall run with said property and be binding on the Grant Recipient and its successors or assigns in interest, if any, for the period stated above.

1. The Grant Recipient agrees to continue to operate, maintain and repair the property in accordance with the terms of the memorandum of understanding and the purposes for which the funds were originally appropriated.

2. In the event the Grant Recipient fails to maintain ownership of the senior center as provided, fails to operate the facility as a senior center, or otherwise violates the terms of this covenant, the recipient agrees to reimburse the Department any portion of the funds received, proportionally amortized over the period of five (5) years, upon 60 days notice by the Department of the violation.

3. The covenant shall terminate at the end of the aforesaid amortization period, and the parties shall record a notice of termination of the covenant in the public records of the county in which the covenant is recorded.

4. The Grant Recipient agrees to file these covenants with the Clerk of the Circuit Court in the county where the property is located and shall pay any and all expenses associated with the filing and recording.

5. The Grant Recipient agrees that the Department shall incur no tax liability as a result of these restrictive covenants.

\_\_\_\_\_  
Witness Signature

\_\_\_\_\_  
Witness Name Printed

\_\_\_\_\_  
Grant Recipient Signature/Title

\_\_\_\_\_

\_\_\_\_\_  
Grant Recipient Name Printed

\_\_\_\_\_  
Grant Recipient Address



STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_

The foregoing instrument was acknowledged before me this \_\_\_\_ day of \_\_\_\_\_, 2008 by  
\_\_\_\_\_, who is personally known to me or has produced  
Name/Title  
\_\_\_\_\_, as identification and did/did not take an oath.

\_\_\_\_\_  
Notary Public

SEAL

My Commission Expires:

**SENIOR CENTER  
FIXED CAPITAL OUTLAY (FCO) GRANT  
MONTHLY STATUS REPORT**

<b>Project Name:</b>	<b>MOU #</b>
<b>Report Date:</b>	<b>Report #</b>

**Section A – Budget**

A.1 Discuss any changes to project budget, or indicate not applicable.

A.2 Provide a revised Statement of Source and Use of Funds report reflecting changes to project budget.

**Section B – Project Milestones**

B.1 Discuss project milestones achieved for this report period.

B.2 Discuss project obstacles encountered during this report period.

B.3 Provide a revised Work Plan, if appropriate, or indicate not applicable.

**Section C – Funding Projection**

<b><u>C.1 Current Invoice</u></b>		
Report Period:	Amount:	
<b><u>C.2 Anticipated Funding Request</u></b>		
Month 1 (Mo/Yr):	Amount:	Provide a brief description of projected activities:
Month 2 (Mo/Yr):	Amount:	Provide a brief description of projected activities:
Month 3 (Mo/Yr):	Amount:	Provide a brief description of projected activities: