



# **New Partner Guide**



# Introduction

Each year hundreds of young adults with developmental disabilities transition from school into adulthood. Unfortunately for many of these youth, the next phase of life does not include post-secondary education or vocational options, but rather additional training in a sheltered workshop or long waiting periods for services that may eventually result in a job. Bridges to Transition (“Bridges”) proposes to assist underserved areas of the state in developing employment services for transition youth ages 14 to 22 as they move from school to employment. The overall goal of the project is to enhance career exploration options and increase employment outcomes for targeted students by developing a collaborative network of services that will assist students in achieving their post-secondary goals.

Bridges to Transition is made possible by a grant from The Ohio Rehabilitation Services Commission (RSC). RSC is a state agency providing vocational rehabilitation services to individuals with disabilities. Bridges to Transition is one of RSC’s Vocational Rehabilitation Public Private Partnerships (VRP3). This unique collaboration creates new partnerships between County Boards of Developmental Disabilities, local school districts, employers, students and their families. The result is that students exit school with clear direction and necessary supports to ensure post-secondary success.

## Target Audience

Bridges to Transition serves transition youth ages 14 to 22 who are Rehabilitation Services Commission (RSC) eligible. Eligibility for RSC services is based on three factors:

- The individual has a physical or mental impairment which constitutes or results in a substantial impediment to employment;
- The individual can benefit from services in terms of an employment outcome; and
- The individual requires VR services to retain or gain employment.

*Less than 40 percent of families described their child's transition process as very useful.*

**National Longitudinal Transition Study**

A minimum of 75% of youth served within each county must be between the ages of 14 and 22, eligible for County Board of Developmental Disabilities services and receiving educational services under an Individualized Education Program (IEP). Up to 25% of the individuals served can fall outside of these criteria, but must still be eligible for RSC services. This project focuses on directing students to post-secondary training and/or employment in the community, bypassing the traditional sheltered workshop and continual “readiness” assessment route.

## Current Partners

Our current partners come from across the State of Ohio. Most of the partners are in rural counties and entered into the project to expand opportunities for transition youth in their communities. The first-year partners are:

- Belmont
- Crawford (Marion and Wyandot)\*
- Hocking (Fairfield and Perry)\*
- Huron (Ottawa)\*
- Jefferson
- Logan (Champaign and Miami)\*
- Warren
- Wood

\* Counties in parenthesis subcontract.



# Project Structure: Roles and Responsibilities

Bridges to Transition is a partnership between RSC and County Boards of Developmental Disabilities (CBDD). The Ohio Association of County Boards (OACB) is providing statewide project management. The roles and responsibilities of each party are described further below.

## Rehabilitation Services Commission

As the grant administrator, RSC provides the following:

- Funding
- Centralized oversight/liaisons
- Training
- Computers/Case Management Tool (OSCAR)

## County Boards of Developmental Disabilities

The primary Project Partner will be responsible for the following (any CBDD wishing to subcontract with another CBDD may do so, and can make arrangements with the primary partner as to who will satisfy these responsibilities):

- Providing match funds
- Establishing relationships with local schools
- Developing a marketing and communication plan to inform students, families, school district personnel and the community about Bridges to Transition.
- Designating local supervision for the project. A current County Board employee may supervise the Bridges Coordinator. The supervisor is responsible for conducting annual case reviews (as required by RSC) and providing general oversight (i.e., signing leave requests, answering County Board specific questions, etc.). In most cases, the supervisor is less than 5 to 10 percent of a full-time employee (FTE).
- Providing administrative support. These duties may be performed by the Bridges Coordinator or other County Board employee. We recommend at least some level of local administrative support to help your Coordinator with day-to-day

*In the beginning, I didn't understand the need for project management...  
Now I do!*

**Current Partner**

tasks such as scanning. This is typically 5 to 10% of an FTE. Additionally, each project may provide their own administrative staff to create authorizations, process bills, etc., or may use the services of the Project Management Team (the Bridges Coordinator cannot perform this function).

- Hiring or contracting a Vocational Rehabilitation Coordinator. The Coordinator's role is similar to that of the RSC Counselor. The minimum qualifications for this position are a Bachelor's degree in a human services field or in a non-related field with applicable experience as determined by each Project Partner. The Coordinator's responsibilities include:
  - Processing referrals
  - Determining eligibility
  - Developing the Individual Plan for Employment (IPE)
  - Making referrals to Community Rehab Programs (CRPs)
  - Authorizing the use of case service dollars

## Ohio Association of County Boards

OACB contracts with each Project Partner to provide statewide project management. The Project Management Team consists of: Project Manager, Director of Transition Services, and Administrative Assistant. The Project Management Team's services include, but are not limited to:

- Assisting Project Partners with project planning, marketing efforts and relationship building
- Tracking data and reporting progress to RSC
- Assisting with statewide caseload management
- Providing on-going technical assistance to Project Partners
- Staying current on research and best practices in the field and providing up-to-date information to Project Partners
- Training new Coordinators, Supervisors and Administrative Staff as needed and/or requested
- Maintaining relationships RSC
- Communicating RSC directives, policy changes and other information as needed

Centralized project management allows for targeted training, ongoing technical assistance and management in an efficient manner.

*Appendix A*

*Sample Table of Organization*

*Sample Coordinator Job Description*

*Sample Coordinator Job Posting*

# Goals of the Project

## Year One Goals

The following information will give you an idea of the outcomes expected in the first year of Bridges to Transition. The numbers may be subject to change but will give you a good idea of the expectations for your first year in the project. The goals for the first year were as follows:

- A total of 200 students will be identified, determined eligible, IPE developed and services initiated in the first fiscal year.\*\*

Project Partner	Number of Students
Crawford (Marion/Wyandot)	30
Hocking (Fairfield/Perry)	32
Jefferson	8
Belmont	10
Logan (Miami/Champaign)	35
Warren	35
Wood	25
Huron (Ottawa)	25
<b>Total</b>	<b>200</b>

\*\* Partners established these goals based on the local match available and the number of potential transition youth in their communities.

- Fifty-six percent of students exiting IEP services will be placed in community jobs at, or above the minimum wage for 15-20 hours a week.
- When placed in jobs, 70 percent of those students will remain on the job an average of at least 90 days after placement.
- Project Partners will seek 100 percent participation from local school districts in signing collaborative agreements that outline agency specific and joint responsibilities.
- Project Partners will assist in increasing the availability of vocational rehabilitation services provided by RSC vendors (CRPs) in traditionally underserved areas of the state.
- Eighty percent of participants will express satisfaction with services.

*You're making all my  
dreams come true.*

**Current Consumer**

## Year Two Goals

It is anticipated that year two of the project will see a dramatic increase in the number of students served. After one year, relationships with key local partners will be solidified; student identification procedures will be in place; staff will fully understand role and scope of responsibilities; marketing efforts will prove to be successful or be re-tooled to target potential referrals; service gaps will be identified and correction measures underway. Additionally, established caseloads will span the age range of the target population (14-22) and a variety of services will be provided relative to the individual's needs and circumstances.

## **Fiscal Information**

The Bridges to Transition Project has provided an excellent opportunity for Ohio's County Boards of Developmental Disabilities to expand specialized services and provide resources for young people who are interested in living and working in the community. The investment needed to provide these services has made a difference in many lives already and we certainly hope we can continue to grow.

### **Return on Match**

For every \$1 of match that is put toward the Bridges Project, RSC will contribute \$3.69 for a total of \$4.69.

Match Formula:       $\text{Match} / .213 = \text{Total Award}$   
Sample:                 $\$40,000 / .213 = \$187,793$

The Match must be made available upon signing the contract with RSC.

### **Budget**

County Boards are responsible for developing a project budget to be approved by RSC. This budget will include the following (see Appendix B for definitions):

- Direct Costs
- Indirect Costs (no current partners utilize this category)
- Case Service Dollars
- RSC and OACB Fees

County Boards will invoice RSC on a monthly basis. The turnaround time on payment has been approximately 2-3 weeks.

*Appendix B*  
*RSC Budget Proposal*  
*RSC Budget Definitions*  
*RSC Invoice*  
*County Board Sample Budget*

*Never spend  
your money before  
you have it.*

**Thomas Jefferson**

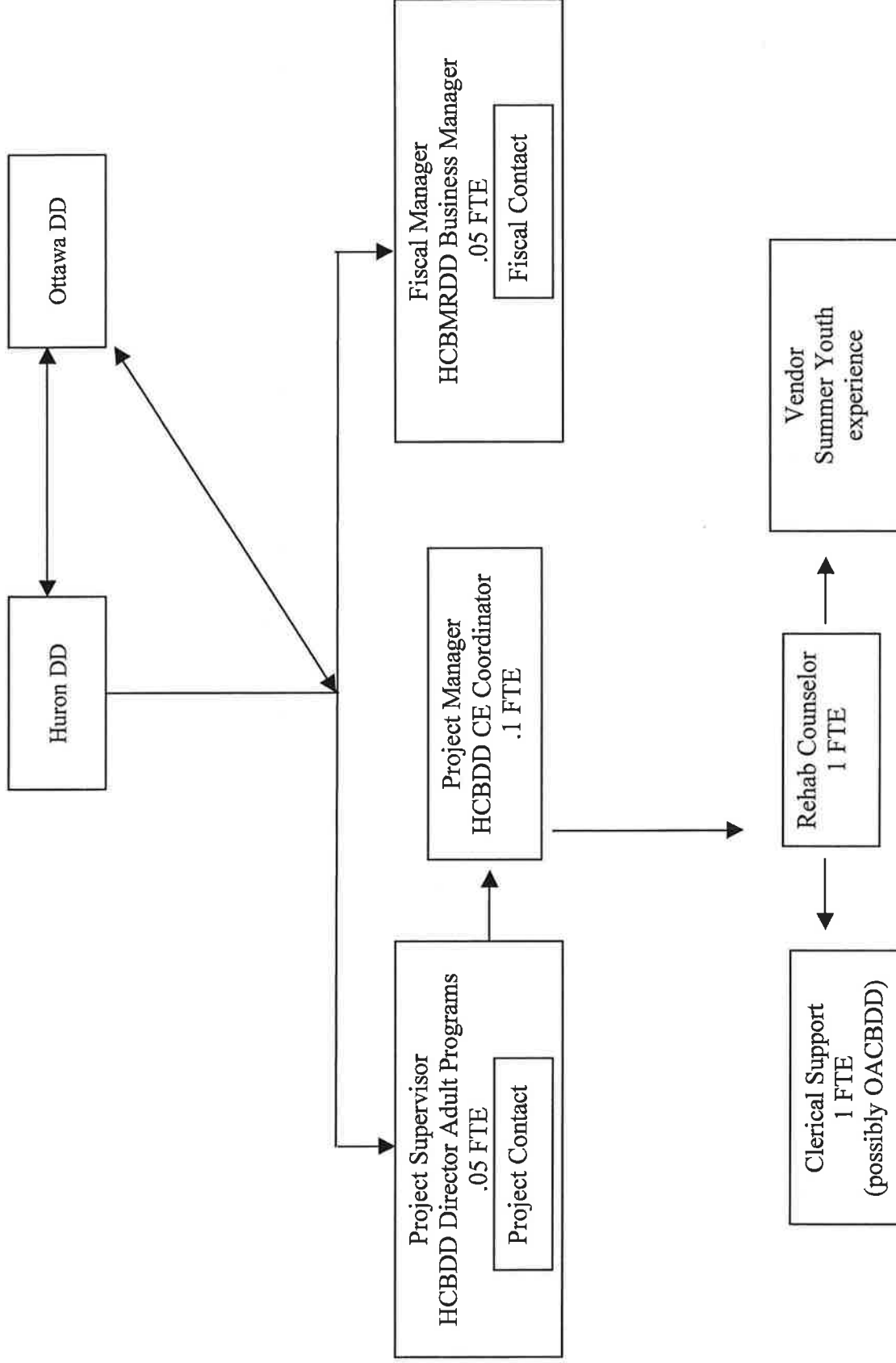


# Appendix A

Sample Table of Organization  
Sample Coordinator Job Description  
Sample Coordinator Job Posting



# Organizational Chart



<p><b>POSITION DESCRIPTION</b></p>	<p style="text-align: center;">OHIO DEPARTMENT OF</p> <p style="text-align: center;">ADMINISTRATIVE SERVICES</p> <p style="text-align: center;">PERSONNEL DIVISION</p>	<p>AGENCY Rehabilitation Services Commission DIVISION OR INSTITUTION</p> <p>UNIT OR OFFICE <input style="width:100%;" type="text"/></p>
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415-000

<p><input checked="" type="checkbox"/> State Agency</p> <p><input type="checkbox"/> County Agency</p> <p><input type="checkbox"/> New Position</p> <p><input type="checkbox"/> Change</p>	<p>COUNTY OF EMPLOYMENT <input style="width:100%;" type="text"/></p>
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<p>USUAL WORKING TITLE OF POSITION: Vocational Rehabilitation Counselor</p>	<p>POSITION NO. AND TITLE OF IMMEDIATE SUPERVISOR: <input style="width:100%;" type="text"/> - Voc. Rehab. Supervisor</p>
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NORMAL WORKING HOURS (Explain unusual or rotating shift.)  
 FROM: 8:00 a.m. TO: 4:45 p.m. (subject to flextime schedule)

Vocational Rehabilitation Counselors work in partnership with people with disabilities who are vocationally handicapped and/or handicapped in independent living functioning, assisting them to achieve community participation through employment and independent living opportunities, thereby reducing ongoing tax support. Counselors utilize state-matched federal funds and, therefore, have a financial responsibility. They must espouse the Code of Professional Ethics for Rehabilitation Counselors assuring that eligible people with disabilities, the public and the Rehabilitation Services Commission are served appropriately and equitably.

<p>CLASS NUMBER: 69720</p>	<p>CLASS TITLE: Voc. Rehab. Couns.</p>	<p>POSITION CONTROL NUMBER: <input style="width:100%;" type="text"/></p>
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JOB DESCRIPTION AND WORKER CHARACTERISTICS		
%	Job Duties in order of Importance	Minimum Acceptable Characteristics
100	Counsels eligible people with disabilities toward increased functioning and mutually agreeable vocational	Knowledge of: 1)medical terminology, conditions, diagnoses and courses of treatment, 2)psychological diagnoses and

goals based on an assessment of interest, values, capabilities, and vocational handicaps; provides information concerning rights, federal and state regulations, agency policies and procedures, confidentiality, comparable benefits, community resources and the Client Assistance Program; obtains necessary diagnostic information; interprets diagnostic information; consults with other professionals concerning consumer needs/issues; counsels people with disabilities and their families concerning disability and self-awareness of strengths and limitations based on diagnostic assessment; assists people with disabilities, either directly or indirectly, to recognize environmental influences (e.g., family, labor market, transportation, social attitudes ) and work incentives that affect the rehabilitation of people with disabilities; assists people with disabilities, either directly or indirectly, to gain insight into perceptions, emotions and behaviors which have vocational and independent

accompanying behaviors, courses of treatment and assessment, 3)public relations, 4)human relations, 5)counseling, 6)interviewing, 7)ethics\*, 8)psychology-rehabilitation counseling\*, 9)public law\*, 10)government structure & process, (Rehabilitation Act as amended; Americans with Disabilities Act, etc.), 11)agency policies & procedures\*, 12)private & public employment structure, processes, hiring practices, etc., 13)budgeting, 14)Microsoft office professional software (e.g., Word, Access)\*. Skill in: 15)operation of personal computer\*. Ability to: 16)recognize unusual or threatening conditions and take appropriate

<p>List Position Numbers and Class Titles of positions directly supervised.</p>	<p><b>SIGNATURE OF AGENCY REPRESENTATIVE</b></p>	<p><b>DATE</b></p> <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>
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<p><b>POSITION DESCRIPTION</b></p> <p style="text-align: center;">OHIO DEPARTMENT OF ADMINISTRATIVE SERVICES</p> <p style="text-align: center;"><b>PERSONNEL DIVISION</b></p>	<p>AGENCY Rehabilitation Services Commission DIVISION OR INSTITUTION</p> <p>UNIT OR OFFICE <input style="width: 100%;" type="text"/></p>
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415-000

<p><input checked="" type="checkbox"/> State Agency      <input type="checkbox"/> County Agency      <input type="checkbox"/> New Position</p> <p><input type="checkbox"/> Change</p>	<p>COUNTY OF EMPLOYMENT <input style="width: 100%;" type="text"/></p>
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<p>USUAL WORKING TITLE OF POSITION Vocational Rehabilitation Counselor</p>	<p>POSITION NO. AND TITLE OF IMMEDIATE SUPERVISOR: <input style="width: 100%;" type="text"/> - Voc. Rehab. Supervisor</p>
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NORMAL WORKING HOURS (Explain unusual or rotating shift.)  
 FROM: 8:00 a.m.      TO: 4:45 p.m. (subject to flextime schedule)

<p><b>CLASS NUMBER:</b> 69720</p>	<p><b>CLASS TITLE:</b> Voc. Rehab. Couns.</p>	<p><b>POSITION CONTROL NUMBER:</b> <input style="width: 100%;" type="text"/></p>
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JOB DESCRIPTION AND WORKER CHARACTERISTICS		
%	Job Duties in order of Importance	Minimum Acceptable Characteristics
	<p>living relevance; assists eligible people with disabilities, either directly or indirectly, in modifying life activities to accommodate functional limitations (e.g., ADL skills, mobility issues, and communication skills); determines eligibility of people with disabilities for services; develops with eligible people with disabilities comprehensive individual written vocational rehabilitation programs based on outcomes of counseling and assessment activities; initiates the program and monitors ongoing progress; coordinates placement or job retention activities to include preparing and assisting eligible people with disabilities with job search, the utilization of community resources, marketing and consulting with employers, and determining the need and</p>	<p>action, 17)deal with problems involving a variety of variables in somewhat unfamiliar context, 18)interpret variety of instructions in written, braille, oral, picture or schedule form, 19)define problems, collect data, establish facts and draw valid conclusions, 20)deal with many variables and determine specific action, 21)maintain accurate records, 22)prepare meaningful, concise, and accurate reports, 23)use proper research methods in gathering data, 24)prepare and deliver speeches before specialized</p>

<p>arranging for assistive devices/job modifications/job coaching; counsels eligible people with disabilities after job placement to assure satisfactory work performance and the suitability of job match and the need for further services; manages caseload to assure timely service provision and status movement based on the individual needs of eligible people with disabilities; maintains case records according to agency policy and federal and state regulations, documents progress in each case, including counselor-consumer feedback regarding service delivery; serves as vocational rehabilitation consultant/trainer to the community at large.</p>	<p>audiences and general public, 25)comprehend and discuss highly abstract material, 26)assess verbal and non-verbal cues of consumer to enhance good communication, 27)gather, collate and classify information about data, people or things, 28)cooperate with co-workers on group projects, 29)handle inquiries from and contacts with officials and general public, 30)develop good rapport with</p>	
<p>List Position Numbers and Class Titles of positions directly supervised.</p>	<p><b>SIGNATURE OF AGENCY REPRESENTATIVE</b></p>	<p><b>DATE</b></p> <div style="border: 1px solid black; width: 150px; height: 20px; margin: 5px auto;"></div>

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pg. 3 of 3

<b>POSITION DESCRIPTION</b>	OHIO DEPARTMENT OF ADMINISTRATIVE SERVICES  PERSONNEL DIVISION	AGENCY Rehabilitation Services Commission DIVISION OR INSTITUTION  UNIT OR OFFICE <input type="text"/>

415-000

<input checked="" type="checkbox"/> State Agency Position <input type="checkbox"/> County Agency <input type="checkbox"/> New  <input type="checkbox"/> Change	COUNTY OF EMPLOYMENT <input type="text"/>
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USUAL WORKING TITLE OF POSITION Vocational Rehabilitation Counselor	POSITION NO. AND TITLE OF IMMEDIATE SUPERVISOR: <input type="text"/> - Voc. Rehab. Supervisor
--	---

NORMAL WORKING HOURS (Explain unusual or rotating shift.)  
 FROM: 8:00 a.m. TO: 4:45 p.m. (subject to flextime schedule)

<b>CLASS NUMBER:</b> 69720	<b>CLASS TITLE:</b> Voc. Rehab. Couns.	<b>POSITION CONTROL NUMBER:</b> <input type="text"/>
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**JOB DESCRIPTION AND WORKER CHARACTERISTICS**

%	Job Duties in order of Importance	Minimum Acceptable Characteristics
	As assigned by supervisor, also does case finding and the development of referral sources; participates in the development, implementation, and maintenance of committees/teams both within and external to the organization; develops community resources.	consumers, 31)resolve complaints from citizens and government officials, 32)travel  <i>*developed after employment</i>

<p>List Position Numbers and Class Titles of positions directly supervised.</p>	<p><b>SIGNATURE OF AGENCY REPRESENTATIVE</b></p>	<p><b>DATE</b></p> <div data-bbox="1198 661 1490 703" style="border: 1px solid black; height: 20px; width: 180px;"></div>

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# **Bridges to Transition**

## **Coordinator Job Posting**

Completion of graduate core program in human services area (i.e., rehabilitation counseling, psychology, special education, social work, guidance & counseling, pre-medicine & allied medicine) as required by college or university; 12 mos. exp. in providing career vocational, guidance, rehabilitation or employment counseling.

-Or 12 mos. exp. as Industrial Rehabilitation Career Counselor, 65611.

-Or 42 mos. as job placement/employment services or vocational rehabilitation counselor exp. with clients having physical, visual, mental or emotional problems.

-Or equivalent of Minimum Class Qualifications For Employment noted above.



# Appendix B

RSC Budget Proposal

RSC Budget Definitions

RSC Invoice

County Board Sample Budget



**Ohio Rehabilitation Services Commission  
RSC - Pathways Cooperative Agreements RFP  
Budget Proposal**

Contractor Name:   
 Budget Period:

<b>I</b>	<b>Operating Budget</b>		
<b>A.</b>	<b>Direct Costs</b>		
	1	Salaries (including fringe)	Total from Worksheet 1
	2	Travel	Total from Worksheet 2
	3	Supplies	Total from Worksheet 3
	4	Equipment	Total from Worksheet 4
	5	Staff Development	Total from Worksheet 5
	6	Occupancy	Total from Worksheet 6

	Total Direct	\$	-
	Percentage (of net award)		0%

<b>B</b>	<b>Indirect Costs *</b>		
	1a	Indirect Cost - Contractor (Option 1)	based on Approved Certificate of Indirect Cost (attach copy)
			<b>OR</b>
	1b	Indirect Cost - Contractor (Option 2)	8% of a Modified Total Direct Cost Base
	2a	Indirect Cost - Sub-Contractor (Option 1)	based on Approved Certificate of Indirect Cost (attach copy)
			<b>OR</b>
	2b	Indirect Cost - Sub-Contractor (Option 2)	8% of a Modified Total Direct Cost Base

	Total Indirect	\$	-
	Percentage (of net award)		0%

	Total Operating Budget (IIA+IIB)	\$	-
	Percentage (of net award)		0%

<b>II</b>	<b>Case Services Budget</b>		
	Total Case Services		
	Percentage (of net award)		0%

	<b>Budget Total (IIA+ IIB + IIIC)</b>	\$	-
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<b>III</b>	<b>Calculation of Award</b>		
<b>A.</b>	Net Award Amount		\$ -
<b>B.</b>	Total Award Amount		\$ -
<b>C.</b>	RSC Administration Fee		\$ -
<b>D.</b>	Federal Match		\$ -
<b>E.</b>	Contractor Contribution		\$ -

**NOTES:**

- \* B. Indirect Costs - must calculate using method a or b for each contractor and sub-contractor
- \* B. Indirect Costs - if more than one subcontractor - must insert additional lines - be careful to ensure that formulas remain accurate
- Please insert green highlighted totals from worksheets into related green highlighted fields
- Please complete yellow highlighted fields



## Ohio Rehabilitation Services Commission

### Budget Definitions

The following costs shall be reimbursed subject to the following conditions unless stipulated otherwise by processes in the contract negotiation with successful applicants. This information is intended to assist applicants with the completion of the Budget Proposal (Attachments D and E)

### Direct Costs

#### Direct Costs Defined

**Direct costs** are those that can be tied specifically to a program, function, or award. They include such items as:

1. Direct salaries and wages devoted to a program or an award. This includes line staff and supervisors engaged directly with the agreement. Support staff, such as clerical support or intake staff, can also be directly charged for the amount of time they support the agreement.
2. The cost of rent and utilities associated with the staff assigned directly to the award or agreement.
3. The costs of supplies, travel, and approved equipment associated with direct cost staff.
4. The costs associated with training and development for staff directly charged to an agreement.

More explicit information regarding the various budget categories is outlined below:

#### BUDGET CATEGORIES:

- a. **Salary** costs of contract personnel shall not be transferred from one position to another, nor shall they exceed the amount budgeted per position. Salaries must be supported by personnel activity reports for all positions directly charged to contract.
- b. **Fringe Benefit** costs shall not be transferred from one position to another, nor shall they exceed the amount budgeted per position. **RSC** shall reimburse **Contractor** only for the following fringe benefits:
  - i. Employer's share of FICA Tax (Social Security)
  - ii. Workers' Compensation premiums
  - iii. Other employer paid taxes based on payroll costs
  - iv. Employer contribution to retirement or annuity plan
  - v. Employer paid medical and hospitalization insurance premiums
  - vi. Employer paid life insurance premiums
  - vii. Vacation and sick leave (included in salary)

- viii. Employer paid accident and health insurance premiums
  - ix. Unemployment Compensation Premium (regular state unemployment compensation); any fringe benefits reimbursed under this grant must be consistent with those paid to other employees of the **Contractor**.
  - x. Other (indicate)
- c. Appropriate **travel expenses** are reimbursable.
- i. Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by contractors or sub-contractors who are in travel status on official business. Travel costs are allowable when they are directly attributable to specific work under the award.
  - ii. **RSC** shall reimburse **Contractor** for costs up to the approved budgeted amount for the travel category and subject to the conditions stated below for project/program staff, attendants, board members, and volunteers directly connected with the project/program. Mileage will be reimbursed at the lower of the contractor/subcontractor's rates or \$0.45 per mile. Meals and incidental expenses will only be reimbursed when overnight lodging is required. Meals, incidentals, and lodging will be reimbursed in accordance with the per diem rates established by the U.S. General Services Administration (GSA). Per Diem rates can be found at [www.gsa.gov](http://www.gsa.gov). A copy of the Per Diem information is included in Attachment L.
  - iii. Where overnight lodging is required and where the **Contractor** is on travel status for less than a full day, meal and incidental expenses must be pro-rated for the departure and return days as follows:
    - iv. Twenty-five percent if travel status is less than 6 hours.
    - v. Fifty percent if travel status is more than 6 but less than 12 hours
    - vi. Seventy-five percent if greater than 12 hours but less than 18 hours
    - vii. One Hundred percent if travel status is greater than 18 hours but less than 24
  - viii. **RSC** shall reimburse **Contractor** for the cost of **out-of-state travel** and per diem directly related to the services in this contract as follows:
    - ix. Same as in-state.
    - x. **Required receipts for all travel** – lodging, common carrier, and miscellaneous travel expenses over \$10.00. Receipts will be held by the contractor for audit.
- a. **Consumable Supplies** – **RSC** shall reimburse **Contractor** for actual documented costs up to the amount budgeted for this category.
  - b. **Equipment** – amounts budgeted for equipment shall not be transferred from one line item to another, nor shall the item cost and quantity exceed the amount budgeted per line.
  - c. **Staff Development** – **RSC** shall reimburse **Contractor** for actual documented costs up to the amount budgeted for this category.
  - d. **Occupancy** – **RSC** shall reimburse **Contractor** for actual documented costs up to the amount budgeted for this category.

- e. **Consultants – RSC** shall reimburse **Contractor** for actual documented costs up to the amount budgeted for this category.

In submitting a budget for direct costs, contractors and subcontractors must keep the following in mind

1. Costs must be reasonable and must be consistent with how the same cost is treated elsewhere in the organization. In other words, a cost treated as a direct cost cannot be treated as an indirect cost for purposes of an RSC agreement.
2. Costs must be supported by data. Contractors and subcontractors are expected to develop and retain supporting documentation for audit.
3. Costs must be allowable. The definition of allowable costs and descriptions of allowable and unallowable costs can be found in OMB Circular A-122.
4. Costs cannot be used if they are already considered as part of a match or cost sharing arrangement for other agreements.
5. Per State of Ohio regulations, costs for food and beverages are not reimbursable and should not be included in contractor or subcontractor direct cost budgets.

## **Indirect Costs**

### **Indirect Costs Defined**

**Indirect Costs** are defined as costs that are for common or joint purposes. These costs benefit multiple objectives in an agency and cannot easily be tied to a specific program, function, or award. Examples include: general administration (i.e. agency director), accounting, budgeting, information technology, legal services, Human Resources, purchasing, facilities management, and occupancy costs for staff in these areas.

The process for distributing these costs to various programs (and subsequently to an agreement with RSC within a program) may be captured in an indirect cost agreement with a federal cognizant agency. In those cases, a contractor's approved indirect cost plan should be used for completing the information required under INDIRECT COSTS, Section A. Approved Indirect Cost Plan, line 1, on the Budget Proposal (Attachment D). Any indirect subcontractor costs that are based on an approved indirect cost plan should likewise be entered on line 2 of the same section.

Contractors and subcontractors must submit a copy of the approved indirect cost plan they are using for their budget proposal

Where an approved indirect cost plan does not exist, contractors and subcontractors have two options. The first option is not submitting an indirect cost budget. The second option is to calculate the indirect costs applicable to the agreement with RSC.

There are multiple methods for calculating indirect costs. These methods include:

1. A simplified allocation method where the programs in an agency benefit from indirect costs relatively equally
2. A multiple allocation method where programs benefit from indirect costs to varying degrees
3. A direct allocation method where costs are allocated directly to a program based upon accepted allocation methods.

See Attachment F for sample allocation methods

The choice of allocation method is left to contractors and subcontractors. Contractors and subcontractors are encouraged to work with their fiscal and accounting staff to both select and develop a method of allocating indirect costs.

In submitting a budget for indirect costs where no approved plan exists, contractors and subcontractors must ensure that the costs charged to an RSC agreement are distributed in a fair and equitable manner. In order to achieve that objective, the following must be adhered to:

1. Costs must be reasonable and must be consistent with how the same cost is treated elsewhere in the organization. In other words, a cost treated as a direct cost cannot be treated as an indirect cost for purposes of an RSC agreement.
2. Costs must be supported by sufficient data. Contractors and subcontractors are expected to develop and retain supporting documentation for audit that indicates how indirect costs were assigned to an RSC agreement. Sample allocation methods are included in Attachment N.
3. Costs must be allowable. Descriptions of allowable and unallowable costs can be found in OMB Circular A-122.
4. Costs must be proportional to the benefit received by the RSC agreement.
5. Per State of Ohio regulations, costs for food and beverages are not reimbursable and should not be included in contractor or subcontractor indirect cost budgets.

RSC will review the total indirect cost amount requested as part of the RFP review process and may request further information regarding how the proposed budget was determined. That review, however, does not mean that the components outlined above have been met. Compliance with those requirements is the responsibility of the contractor and/or subcontractor.

### **Documenting Budget Requests**

A spreadsheet template has been developed for use by contractors and subcontractors in developing their budget proposals (Attachment E). The template is included as a PDF file as part of the RFP and is available for use as an EXCEL worksheet and will need to be included as part of the response to the RFP. It must be submitted electronically to Robin Gorham by e-mail [robin.gorham@rsc.state.oh.us](mailto:robin.gorham@rsc.state.oh.us) by the RFP deadline.

The template contains a series of tabs that correspond to the line items on the Budget Proposal (Attachment B.1) included in the RFP package. The template tabs track the amounts to be entered on the budget form prior to submission. As tabs are completed, contractors and subcontractors may need to adjust the formulas contained within them as additional data is added or if the data entered differs from what is on the tab.

Additional notes are available on several of the tabs. The notes either explain information that may need to be included or indicate documentation that will need to be kept to support the budget request. In some cases (direct payroll, for example) the tabs have sample information for contractors and subcontractors to use as a guide.



## Ohio Rehabilitation Services Commission

### Permitted and Not Permitted Costs

A. **Transportation:**

**Allowed Costs:**

Purchase New or Used Vehicles to transport RSC consumers  
Modification of Vehicles for wheelchair accessibility  
Insurance  
Licensure fees for public transportation

**Not Permitted Costs:**

Leasing of Vehicles  
Purchase of vehicles to transport non-RSC consumers

B. **Microenterprises:**

**Allowed Costs:**

Equipment or inventory for a business if it is owned by a consumer  
Personnel costs (including fringes) for job coaching and assessment services (where provided by an accredited vendor)  
Personnel costs (including fringes) for technical assistance in the business start up and/or for staff to serve administrative functions for the business  
Marketing materials  
Legal Fees  
Accounting  
Office Supplies  
Rent/Utilities  
Licensing fees  
Insurance  
Hiring and Recruitment fees

**Not Permitted Costs:**

Real estate  
Equipment or inventory for the business if it is not owned by a consumer  
Subsidized wages  
Working Capital

C. **All:**

**Not Permitted Cost:**

Food

## Guidelines for completing Pathways Billing Invoice

This form is to be used for administrative billings against the contract (case service payments will be done through the case service authorization system (OSCAR). There should be one consolidated billing per contract from the Principal Contractor per month. Contractor can request reimbursement only for documented expenditures chargeable to the contract. Invoices should be sent to Ohio Rehabilitation Services Commission, ATTN: Adam Newman, Station WA2, 400 E. Campus View Blvd, Columbus, Ohio 43235.

Expense categories:

### A. Direct Costs

**1. Salary and fringe benefits:** Charge the salary cost of contractor & sub-contractor salary costs to this line. Salary costs for employees not 100% dedicated to the Pathways program must be based on an approved method of allocation and must be reconcilable to actual time spent on the contract as documented on a Personal Activity Report (PAR). Fringe benefits include employer share of FICA Tax, Worker's Compensation premiums, other employer paid taxes based on payroll costs, employer contribution to retirement or annuity plan, employer paid medical or hospitalization insurance premiums, employer paid life insurance premiums, vacation and sick leave (included in salary), employer paid accident and health insurance premiums, unemployment compensation premium (regular state unemployment compensation).

**2. Travel:** RSC shall reimburse contractor for costs up to the approved budgeted amount for the travel category, subject to the conditions stated below for project/program staff, attendants, board members, and volunteers directly connected with the project/program. Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official contract business. Reimbursement rates will be the same as the state travel policy for state employees as defined by Ohio Administrative Code 126.-1-02. Travel costs are allowable when they are directly attributable to specific work under the award. Reimbursement for out-of-state travel will be at the same rate as in-state travel.

**3. Supplies:** RSC shall reimburse contractor up to the amount budgeted and documented for this category for supplies used for the contract.

**4. Equipment:** Amounts budgeted for equipment shall not be transferred from one line item to another. Reimbursement shall be for equipment actually used in the execution of the contract.

**5. Staff Development:** RSC will reimburse contractor and sub-contractor for specialized training required to execute this contract. General training held by the contractor that is provided to all staff will not be reimbursed by this contract.

**6. Occupancy:** RSC shall reimburse contractor for the actual costs incurred for occupancy cost items. See Worksheet 1.

**7. Other Direct Costs:** Use this line to bill direct charge items to the contract that do not fit categories 1 thru 6. Charges must be itemized.

### B. Indirect Costs

**1. Administrative Cost:** Use this line to request reimbursement for indirect cost items for the primary contractor only per an approved certificate of indirect cost or actual documented expenses.

**2. Sub-Contractor Indirect Cost:** Use this line to request reimbursement for consolidated indirect cost items for sub-contractors per an approved certificate of indirect cost or actual documented expenses.

Worksheet 1  
OCCUPANCY

1. Total "direct" space in building  
\_\_\_\_\_ sq. ft.
2. Of #1 above, how much "direct space" will be assigned to contract?  
\_\_\_\_\_ sq. ft.
3. Percentage of "total direct space" assigned to contract (#2 ÷ #1)  
\_\_\_\_\_ % *(Should match the Budget Worksheet submitted with the RFP)*
4. The following items are allowable for inclusion in contract (use actual billings. For insurance, rent, etc. that are paid annually, use 1/12<sup>th</sup> of the annual cost per month):

Rent .....	_____
Heat .....	_____
Electricity .....	_____
Water/Sewage .....	_____
Janitorial Service & Supplies .....	_____
Property Insurance .....	_____
Telephone (include computer lines, internet service)...	_____
Security .....	_____
Service Maintenance Contracts .....	_____
Licenses/Permits .....	_____
Minor Maintenance	
Services & Supplies .....	_____

**TOTAL** ..... \$ \_\_\_\_\_

5. **Portion of occupancy costs chargeable to contract (#3 x #4):** \$ \_\_\_\_\_ \*

\*Transfer figure to Invoice – Line A.6.





**Ohio Association of County Boards**  
*Serving People with Developmental Disabilities*

