

## AMENDATORY AGREEMENT

**THIS AMENDATORY AGREEMENT** is made between the **CITY AND COUNTY OF DENVER**, a municipal corporation of the State of Colorado (the “City”), and **ENERGY OUTREACH COLORADO**, a Colorado nonprofit corporation with its principal street office address at 225 E. 16th Avenue, Suite 200, Denver, CO 80203 (the “Contractor”), jointly “the parties”.

The Parties entered into an Agreement dated December 19, 2014 (the “Agreement”).

The Parties now wish to amend the Agreement to update the scope of work and increase the compensation to the Contractor.

In consideration of the premises and the mutual covenants and obligations, the Parties agree as follows:

1. All references to “**Exhibit A**” in the Agreement shall be amended to read “**Exhibit A and Exhibit A-1**”, as applicable. The scope of work marked as **Exhibit A-1** attached to this Amendatory Agreement is incorporated herein by reference.

2. All references to “**Exhibit C**” in the Agreement shall be amended to read “**Exhibit C and Exhibit C-1**”, as applicable. The budget marked as **Exhibit C-1** attached to this Amendatory Agreement is incorporated herein by reference.

3. Article 4 subsection (d) of the agreement entitled “**Maximum Contract Amount**” is hereby amended to read as follows:

“(d) **Maximum Contract Amount:**

(1) Notwithstanding any other provision of the Agreement, the City’s maximum payment obligation will not exceed **ONE MILLION ONE HUNDRED THOUSAND DOLLARS AND NO CENTS (\$1,100,000.00)** (the “Maximum Contract Amount”). The City is not obligated to execute an Agreement or any amendments for any further services, including any services performed by Contractor beyond that specifically described in **Exhibit A and Exhibit B**. Any services performed beyond those in **Exhibit A and Exhibit B** are performed at Contractor’s risk and without authorization under the Agreement.”

4. Except as herein amended, the Agreement is affirmed and ratified in each and every particular.

**LIST OF EXHIBITS:**

**Exhibit A-1, Scope of Work**

**Exhibit C-1, Budget Narrative and Program Budget and Cost Allocation Plan Summary**

**[SIGNATURE PAGES AND EXHIBITS FOLLOW THIS PAGE]**

**Contract Control Number:**

IN WITNESS WHEREOF, the parties have set their hands and affixed their seals at Denver, Colorado as of

SEAL

**CITY AND COUNTY OF DENVER**

ATTEST:

By \_\_\_\_\_

\_\_\_\_\_

APPROVED AS TO FORM:

REGISTERED AND COUNTERSIGNED:

By \_\_\_\_\_

By \_\_\_\_\_

By \_\_\_\_\_



**Contract Control Number:** HRCRS-201418090-01

**Contractor Name:** ENERGY OUTREACH COLORADO

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

Name: Jennifer Gremmet  
(please print)

Title: Deputy Director  
(please print)

**ATTEST: [if required]**

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

Name: \_\_\_\_\_  
(please print)

Title: \_\_\_\_\_  
(please print)



## EXHIBIT A-1

### 2015 SCOPE OF WORK ENERGY OUTREACH COLORADO NONPROFIT ENERGY EFFICIENCY SERVICES PROGRAM (NEEP)

#### 1.0 SCOPE

1.1 Services: Energy Outreach Colorado (EOC), (Contractor) shall provide energy efficiency services, weatherization upgrades, and resident education for nonprofit facilities in the City and County of Denver. Specific services include:

##### 1.1.1 Outreach:

1.1.1.1 EOC provides outreach for this program by conducting workshops throughout the year to educate nonprofits about NEEP and also educates EOC cash assistance agency partners about NEEP through a statewide tour each October. EOC uses an extensive statewide outreach and application process for all of our energy efficiency programs. EOC also plans to directly contact eligible organizations that meet the guidelines that have not participated in our program to date. Currently, EOC has several Denver based nonprofit projects already scheduled for the 2015 grant cycle.

##### 1.1.2 Program Screening and Enrollment:

1.1.2.1 All NEEP applicants complete an online application which collects pertinent information about the project. EOC staff and other subject matter experts review the applications three times a year, determine if projects meet the eligibility requirements as they are defined in this RFP and by other funding partners including Xcel Energy, and then prioritize the projects based on need, mission, timing, etc. EOC requests that agencies participate in an orientation process and complete an internal energy use assessment prior to receiving and energy audit in order to maximize the benefits of the program. Once an application is approved, the first step in NEEP is to schedule an energy audit by an energy “expert” or consultant to identify the most cost effective changes that can be made to the existing building to save energy.

##### 1.1.3 Criteria for Selection of NEEP Facilities:

1.1.3.1 The Nonprofit must be in Denver.

1.1.3.2 They must own or have a long-term lease (2 years or less in a 5-year lease) on their building and plan to stay in their building for a substantial period of time to see savings. For buildings that are not owned by the nonprofit, lease terms must be structured so that the nonprofit is directly paying for utilities.

1.1.3.3 The mission of the nonprofit must have a relationship to serving low-income populations.

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- 1.1.3.4 Priority should be given to facilities with higher energy uses.
- 1.1.3.5 Priority should be given to nonprofit shared space facilities, in which four or more nonprofits are co-located for their office space.
- 1.1.3.6 The Audits/upgrades should be spread amongst agencies, rather than providing upgrades to multiple sites for one agency.
- 1.1.3.7 Priority should be focused on energy efficiency measures over nonrenewables.
- 1.1.3.8 Selection for upgrades should be based on a payback of 5-10 years if there is a project that EOC believes warrants moving forward, but that has a longer payback, then that would involve a discussion with DOSP.
- 1.1.3.9 EOC efforts should work to complement DOSP projects; such as the Denver Shared Space Project, Green and Healthy Homes Initiative, Denver TOD Fund and/or other City initiatives such as: Denver's Road Home.

### 1.1.4 Education:

- 1.1.4.1 EOC works with all NEEP recipients to develop an energy conservation education plan that is most appropriate for their clients and specific to what is funded by NEEP. This is very important to ensure that all energy savings targets are met. This includes an initial meeting with staff to recognize the target audience for conservation education, reviewing the measures installed and identifying appropriate behavior changes to maximize the savings benefits and selecting appropriate presentations for the target audience. EOC provides Energy Conservation presentations for up to twelve months after the measures are installed to assist the organization in adopting significant behavior changes around energy usage. EOC will require each recipient to create an Energy Team to develop a plan that will address occupant behavior, understand and track their utility bills, incorporate energy saving protocols into their building maintenance and share their stories with other nonprofits; components which will help to ensure that energy savings targets are being met. Through recent program experience we have learned that the challenge is to affect behavior permanently. Information and education are key elements to change knowledge into action. EOC will also tackle the issue of providing long-lasting behavior change by conducting two types of facility maintenance trainings for Denver NEEP recipients; one training for the do-it-all nonprofit staffer and a separate training for the more equipment savvy facility manager staff member. In addition some MFW recipients may benefit from retro-commissioning. Retro-commissioning involves recording

## EXHIBIT A-1

existing operating conditions and monitoring real time energy consumption with data loggers, then changing those existing conditions and control strategies to achieve additional energy savings without equipment replacement. This can be helpful to ensure that recently installed new equipment has been programmed to operate as efficiently as possible. The installation of data logging devices to measure energy consumption during the retro-commissioning process and provide immediate feedback can help multifamily buildings cut energy consumption by as much as 15-20% with little to no capital improvement cost.

### 1.1.5 Energy Audits:

1.1.5.1 An energy audit consists of a walkthrough of the entire building(s); an assessment of existing insulation in walls, attics, ceiling cavities, crawlspaces and basements; an inspection of the existing heating source (i.e., furnace or boiler), water heater and cooling source (if applicable); and an assessment of the existing lighting and appliances. Once an audit is completed, energy conservation measures are identified and evaluated to determine which measures are the most cost effective. Currently, EOC is working with Group 14 Engineering, a woman owned engineering firm.

### 1.1.6 Minor Upgrades or NEEP Lite:

1.1.6.1 EOC is frequently challenged by major renovations that might be seeking LEED certification or smaller projects who need one or two pieces of equipment replaced that have very little leveraging opportunity with our utility partners. These projects need EOC's guidance and support, but in the end, EOC makes a larger investment of time that will not be supported by significant energy savings. Often times, these projects are paying large consulting fees to numerous architects, engineers, and developers who already know what efficient building equipment needs to be part of the design. As part of a new process to the NEEP program, EOC would like to offer a more streamlined version of our traditional NEEP model called "NEEP Lite". EOC would still conduct the building assessment, perform the savings calculations, and conduct an action team meeting to discuss energy conservation behavior changes in the building. The organization would collect all of the bids, manage the building improvement upgrades, and invoice EOC when the project is complete. EOC would then schedule an inspection to ensure all of the funded measures were properly installed. This process would also be appropriate for more recently constructed buildings that only need minor control changes or an upgraded building management system to control relatively newer equipment.

### 1.1.7 Major Upgrades:

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- 1.1.7.1 Based on the information from the energy audit, EOC will work with our subcontractor to determine costs for installing energy efficiency measures. Product bid solicitations will include language describing the manner in which the product will be used and language stating that products offered in the bid response shall be appropriate for that use. All prices will include the cost of labor, materials, clean-up, and removal of any old materials and proper recycling of appliances containing refrigerants or lighting materials.
- 1.1.7.2 Once the bids are complete, EOC will compare the cost to install the measures with the predicted energy savings provided by the energy audit to determine the most cost effective measures to be installed at each facility. The goal is maintain an average payback of 5 to 10 years. EOC also runs an energy model to assist with determining the most cost effective measures. EOC will ideally be able to leverage funds from Xcel Energy and other private funders. The ability to leverage funds requires submitting project information to Xcel Energy to determine the level of funding/rebates they will assign each project. EOC evaluates the funding from Xcel Energy and other potential funding sources before determining the level of the City of Denver investment. In some cases, EOC asks nonprofit organizations to financially contribute to the project if there are measures that may be important but don't pass an adequate return on investment or payback for the project.
- 1.1.7.3 EOC will comply with federal and state laws pertaining to health and safety risk abatement, and will assure that installation of measures will not be permitted until identified health and safety risks are removed. EOC's experience is that health and safety repairs identified during the energy audit might be included in the scope of work for a facility. EOC will allow for electrical or structural repairs if necessary for the proper installation or maintenance of an energy efficiency measure.
- 1.1.7.4 EOC will focus funding on projects that make significant impacts on energy savings, at the same time being considerate of each nonprofits' specific program needs. EOC will assure that efficiency measures are installed in accordance with the manufacturer's directions. EOC staff/subcontractors will make routine site visits during installation to confirm vendor compliance and ensure that the property remains clean and attractive for clients and will be responsible for final inspections at every site. Final inspections will compare the completed project to the energy audit to ensure that all required measures were performed.

### 1.1.8 Follow Up:

- 1.1.8.1 For each NEEP project completed, EOC reviews utility bill data and tracks gas and electric consumption to determine energy savings. This piece is critical to ensure efficient use of funds and maximization of energy savings. EOC collects utility bills from NEEP recipients for up to one year after implementation and compares it to utility bills collected prior to work being completed to track actual savings as



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seen by the facility. EOC uses Energy CAP software to help us improve our process for reviewing utility bills. This is an excellent tool to demonstrate to clients how energy efficiency improvements coupled with conservation/behavior changes are really saving therms, KWh and money on their utility bills. In addition to utility bill analysis, EOC will administer a survey to NEEP recipient organizations to assess their experience with NEEP.

### 1.2 Projected Measurable Outcomes:

	Contract Goal	(Optional) Total Funds Leveraged for Activity	(Optional) Total Dollar Savings for Activity
Total Households/Buildings Served	17		
Total Households/Buildings Served: Outreach	17		
Total Households/ Buildings Served: Education	17		
Total Households/ Buildings Served: Audits	15		
Total Households/ Buildings Served: Minor Upgrades	3		
Total Households/ Buildings Served: Major Upgrades	14		
Total Energy Savings: KWh	550,000		
Total Energy Savings: Therms	30,000		
Total Annual Household/Buildings Dollar Savings	\$125,000		
Total Funds Leveraged	\$600,000		

## 2.0 Programmatic and Performance Requirements

### 2.1 Data Collection and Reporting

2.1.1 Contractor shall collect and report all activities to Denver Department of Environmental Health a standard approved Excel spreadsheet for upload into Salesforce database system (which is informally known within the City as Denver Energy Efficiency Customer Management System (CMS) on a bi-annual basis due on July 20<sup>th</sup> and January 20<sup>th</sup> in accordance with City policies and procedures. Excel spreadsheet for Salesforce database is attached and incorporated herein.

## EXHIBIT A-1

- 2.1.2 The Contractor shall ensure its data reporting systems are compatible with City systems and meet City data reporting requirements. The Contractor shall be responsible for supplying and maintaining all required equipment and software.
- 2.1.3 The Contractor will submit a Monthly Activities Report form to accompany each invoice. The Contractor will also submit a full report detailing progress toward project outcomes on a quarterly basis.
- 2.1.4 The Contractor's final program report shall be submitted to DOSP within 45 days after the end of the Contract.

### 3.0 ADMINISTRATIVE REQUIREMENTS

#### 3.1 Compensation and Methods of Payment

- 3.1.1 The method of payment to the Contractor by DOSP shall be in accordance with City and County of Denver Fiscal Rule 8.3, *Procedures for Accounts Payable*. The Contractor must submit expenses and accruals to DOSP on or before the 20<sup>th</sup> day of each month for the previous month's activities.
- 3.1.2 The Contractor shall be reimbursed or paid for services provided under this agreement according to the approved cost allocation budget, attached to and made a part of this Agreement.
- 3.1.3 Any changes to the budget must submit a Budget Modification Request form in writing and approved by the Project Manager.
- 3.1.4 The Contractor shall follow City and County of Denver Fiscal Rule 8.1, Procurement, which requires that at least three (3) documented quotations be secured for all purchases of services (including insurance), supplies, or other property that costs more than \$5,000.00 in the aggregate.
- 3.1.5 The Contractor shall submit the final invoice for reimbursement within forty-five (45) days after the end of the contract.

#### 3.2 Communication

- 3.2.1 Contractors using website, radio or television announcements, newspaper advertisements, press releases, pamphlets, mail campaigns, or any other method to market or publicize activities funded by the Denver Office of Strategic Partnerships (DOSP) shall acknowledge DOSP as a source of funding and include the following statement in all relevant communication material: "The funding source for this activity is the Denver Office of Strategic Partnerships."

#### 3.3 Close-Out

- 3.3.1 The Contractor shall prepare and submit the required DOSP contract closeout reports within sixty (60) days of the expiration date of this contract. The closeout package will be sent to the Contractor prior to the end of the contract.

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DOSP reserves the right to automatically closeout the contract after sixty (60) days if there are no disallowed costs pending. Once the contract closeout is complete, no further reimbursements will be allowed. Prior to reimbursement for the last invoice, DOSP will review participant files in accordance with DOSP Closeout Policy.

# **EXHIBIT C-1**

**Budget Narrative**  
**Energy Outreach Colorado**  
**Nonprofit Energy Efficiency Services**  
**2015**

**Personnel**

Jennifer Gremmert, Deputy Director \$150,000 x 1.33% = \$2,000  
 Conducts outreach on project, manages all contracts and budgets for the program, works to ensure leveraged funding with other EOC Programs

Luke Ilderton, Director of Energy Efficiency Programs \$95,000 x 4.21% = \$4,000  
 Provides technical expertise on all efficiency projects, oversees audit process, modeling and assessment of all efficiency measures.

Hilary Taylor, Program Manager, NEEP \$60,000 x 33.33% = \$20,000  
 Oversees all NEEP program operations and manages processes.

Rose Reed, Director of Administration \$80,000 x 6.25% = \$5,000  
 Oversees all accounting functions, invoicing, payroll, and human resources.

Lalo Diaz, Project Manager \$50,000 x 22% = \$11,000  
 Manages NEEP operations and manages contractors.

Cristi Garcia, Project Administrator \$45,000 x 5.56% = \$2,500  
 Oversees NEEP invoicing and manages processes.

**Total Personnel costs = \$44,500**

**Fringe Benefits**

Fringe benefits supported by this contract include but are not limited to:

- Payroll Taxes, including FICA, state and local taxes, and employer contribution Social Security Insurance and Unemployment Insurance
- Medical benefits, including health insurance, vision insurance, dental insurance, short and long term disability and life insurance (percent varies based on employees' individual plans)
- Employer contribution of 8% of employees' salaries to their 401K Plan.

**Jennifer Gremmert**

Payroll taxes	9.5% x \$2,000 = \$190	
Medical benefits	7.5% x \$2,000 = \$150	
401 K Plan	8% x \$2,000 = \$160	Total=\$500

**Luke Ilderton**

Payroll taxes	9.5% x \$4,000=\$380
Medical benefits	7.5% x \$4,000=\$300

401 K Plan                    8% x \$4,000=\$320                    Total=\$1,000

Hilary Taylor

Payroll taxes                9.5% x \$20,000=\$1,900

Medical benefits            7.5% x \$20,000=\$1,500

401 K Plan                    8% x \$20,000=\$1,600                    Total=\$5,000

Rose Reed

Payroll taxes                9.5% x \$5,000=\$475

Medical benefits            7.5% x \$5,000=\$375

401 K Plan                    8% x \$5,000=\$400                    Total=\$1,250

Lalo Diaz

Payroll taxes                9.5% x \$11,000=\$1,045

Medical benefits            7.5% x \$11,000=\$825

401 K Plan                    8% x \$11,000=\$880                    Total=\$2,750

Cristi Garcia

Payroll taxes                9.5% x \$2,500=\$237.50

Medical benefits            7.5% x \$2,500=\$187.50

401 K Plan                    8% x \$2,500=\$200                    Total=\$625

**Total Fringe Costs = \$11,125**

EOC uses an allocation model for all expenses based on EOC staff time spent on various programs. For this 2015 Denver NEEP budget we took into consideration all expenses and estimated costs along with some historical perspective.

**Office Expenses** – Includes supplies, printing and postage.

\$218 x 12 months = \$2,750

**Total Office Expenses Cost = \$2,750**

**Communication:** Telephone Expense – includes allocated office phones and internet.

\$104.16 x 12 months = \$1,250

**Total Communications Cost: \$1,250**

**Insurance:** EOC Insurance costs

\$125 x 12 months

**Total Insurance Cost = \$1,500**

**Travel Staff**

Includes mileage [\$0.55 per mile] to travel to project sites, appropriate meals and any onsite parking expenses

\$125 x 12 months = \$1,500

**Total Travel Costs = \$1,500**

**Equipment Rental and Maintenance:** Includes copier, postage machine leases and contracted IT services and replacements for all computers and servers.

$\$291.66 \times 12 \text{ months} = \$3,500$

**Total Equipment Costs: \$ 3,500**

#### **Facility**

EOC Office space is calculated based on the percent of time that EOC staff spends on various programs.

$\$500 \times 12 \text{ months} = \$6,000$

**Total Facility costs - \$6,000**

#### **Professional Services**

Payroll services and accounting services

$\$83.33 \times 12 \text{ months} = \$1,000$

**Total Professional Services = \$1,000**

#### **Subcontractor**

EOC will contract with various subcontractors for installation of Energy Efficiency Measures – The actual costs will depend on project, but will include the labor and materials. The anticipated expenses charged to this budget are calculated as follows:

$17 \text{ projects (estimated)} \times \$36,139 \text{ (average)} = \$614,375$

EOC will contract with selected commercial auditors to provide energy audits, recommissioning services, education and evaluation of projects. The anticipated expenses charged to this budget are calculated as follows:

$12 \text{ projects (estimated)} \times \$3,125 \text{ (average)} = \$37,500$

EOC projects are selected through a competitive selection process. Since we don't know exactly which projects will be selected for 2015 the above figures are estimates. Denver funds are leveraged with other funding from Xcel Energy and other private funders. Once a project is selected and goes through an energy audit or assessment, we then collect bids to determine which energy efficiency measures are the most cost effective. The number of measures and the cost of those measures vary greatly from project to project. Our goal is to leverage Denver's funds as much as we can maximizing the number of projects served as well as the potential energy savings achieved.

**Total Subcontractor Costs = \$651,875**

**Construction Costs:** Included in subcontractor line item

**Match Amount =** EOC anticipates leveraging a minimum of \$600,000 from Xcel Energy and other funders.

**Total Amount Requested for EOC's NEEP for 2015: \$725,000**

**Program Budget and Cost Allocation Plan Summary**

Contractor Name:

**Energy Outreach Colorado**

Program Year:

**2015**

Project :

**2015 Nonprofit Energy Efficiency Program**

Contract Dates:

**1/1/15 to 12/31/15**

Budget Category	Agency Total (All Funding Sources)	Project Costs		Other City & County of Denver Funding		Total Federal Funding		Other Non-Federal Funding		Agency Total	
		Total	%	Total	%	Total	%	Amount	%	Amount	%
<b>Personnel: Name and Job Title</b>											
Jennifer Gremmert, Deputy Director	\$150,000.00	2,000	1.33%		0.00%	7,000	4.67%	141,000	94%	150,000	100%
Luke Ilderton, Senior Engineer	\$95,000.00	4,000	4.21%		0.00%	40,000	42.11%	51,000	54%	95,000	100%
Hilary Taylor, Program Manager, NEEP	\$60,000.00	20,000	33.33%		0.00%	-	0.00%	40,000	67%	60,000	100%
Rose Reed, Director of Administrative Services	\$80,000.00	5,000	6.25%		0.00%	10,000	12.50%	65,000	81%	80,000	100%
Lalo Diaz, Program Manager	\$50,000.00	11,000	22.00%		0.00%		0.00%	39,000	78%	50,000	100%
Cristi Garcia, Program Administration	\$45,000.00	2,500	5.56%		0.00%	5,000	11.11%	37,500	83%	45,000	100%
Name, Job Title			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Name, Job Title			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Name, Job Title			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Name, Job Title			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Name, Job Title			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
<b>Total Salary:</b>	<b>480,000</b>	<b>44,500</b>	<b>9.27%</b>	<b>-</b>	<b>0.00%</b>	<b>62,000</b>	<b>12.92%</b>	<b>373,500</b>	<b>78%</b>	<b>480,000</b>	<b>100%</b>
<b>Fringes</b>	<b>\$120,000.00</b>	<b>11,125</b>	<b>9.27%</b>	<b>-</b>	<b>0.00%</b>	<b>15,500</b>	<b>12.92%</b>	<b>93,375</b>	<b>78%</b>	<b>120,000</b>	<b>100%</b>
<b>Salary and Fringe Total:</b>	<b>600,000</b>	<b>55,625</b>	<b>9.27%</b>	<b>-</b>	<b>0.00%</b>	<b>77,500</b>	<b>12.92%</b>	<b>466,875</b>	<b>78%</b>	<b>600,000</b>	<b>100%</b>
<b>Non-Personnel:</b>	Total	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Office Expenses, Supplies & Equipment, postage, printing	\$250,000.00	2,750	1.10%		0.00%	11,250	4.50%	236,000	94%	250,000	100%
Communication (telephone expense)	\$125,000.00	1,250	1.00%		0.00%	4,000	3.20%	119,750	96%	125,000	100%
Insurance	\$55,000.00	1,500	2.73%		0.00%	20,000	36.36%	33,500	61%	55,000	100%
Travel - Staff (mileage, meals, bldg parking)	\$115,000.00	1,500	1.30%		0.00%	43,000	37.39%	70,500	61%	115,000	100%
Travel - Client	\$0.00		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Equipment rental and maintence	\$48,000.00	3,500	7.29%		0.00%	12,500	26.04%	32,000	67%	48,000	100%
Facilities	\$94,000.00	6,000	6.38%		0.00%	27,960	29.74%	60,040	64%	94,000	100%
Educational Materials - Customers			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Meetings/Events			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Professional Services - ( Payroll, work comp, HR services)	\$10,000.00	500	5.00%		0.00%	3,000	30.00%	6,500	65%	10,000	100%
Professional Services - (Legal)	\$20,000.00		0.00%		0.00%		0.00%	20,000	100%	20,000	100%
Professional Services - ( Accountant)	\$38,000.00	500	1.32%		0.00%	10,000	26.32%	27,500	72%	38,000	100%
Subcontractor (Energy conservation materials/Labor)	\$7,500,000.00	614,375	8.19%		0.00%	750,000	10.00%	6,235,625	83%	7,600,000	101%
Subcontractor (Audits, evaluation, modeling, education)	\$400,000.00	37,500	9.38%		0.00%	40,000	10.00%	322,500	81%	400,000	100%
Subcontractor (Specify)			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Other Direct Expense (specify)			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Other Direct Expense (specify)			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Other Direct Expense (specify)			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Other Direct Expense (specify)			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Construction Costs			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
Indirect Costs			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
<b>Total Non-Personnel</b>	<b>8,655,000</b>	<b>669,375</b>	<b>7.73%</b>	<b>-</b>	<b>0.00%</b>	<b>921,710</b>	<b>10.65%</b>	<b>7,163,915</b>	<b>83%</b>	<b>8,755,000</b>	<b>101%</b>
<b>Total Project Cost</b>	<b>9,255,000</b>	<b>725,000</b>	<b>7.83%</b>	<b>-</b>	<b>0.00%</b>	<b>999,210</b>	<b>10.80%</b>	<b>7,630,790</b>	<b>82%</b>	<b>9,355,000</b>	<b>101%</b>
<b>Program Income (through funded activities)</b>			#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!	-	#DIV/0!
<b>Non-Project:</b>	Total				%						
Personnel Costs:	836,175		0.00%	0	0.0597961	50,000	0.0597961	786,175	94%	836,175	100%
Non-Personnel Costs:	700,000		0.00%	0	0.5714286	400,000	0.5714286	300,000	43%	700,000	100%
Other (Specify): other grant payments	7,125,000		0.00%	0	0	0	0	7,125,000	1	7,125,000	100%
<b>Total Non-Project Cost</b>	<b>8,661,175</b>	<b>-</b>	<b>0.00%</b>	<b>-</b>	<b>0.00%</b>	<b>450,000</b>	<b>5.20%</b>	<b>8,211,175</b>	<b>94.80%</b>	<b>8,661,175</b>	<b>100.00%</b>
<b>Grand Total</b>	<b>17,916,175</b>	<b>725,000</b>	<b>4%</b>	<b>-</b>	<b>0.00%</b>	<b>1,449,210</b>	<b>8.09%</b>	<b>15,841,965</b>	<b>88%</b>	<b>18,016,175</b>	<b>101%</b>



## SUGGESTED ALLOCATION BASES

The following are suggested allocation bases that might be used to direct charge joint costs to Federal awards and other activities of the organization. The allocation base selected by the non-profit organization must be 1) reasonable and consistently applied, 2) supported by accurate and current data, 3) appropriate to the particular cost being distributed, and 4) must result in an accurate measure of the benefits provided to each activity of the organization.

TYPE OF SERVICE	SUGGESTED BASIS FOR ALLOCATION
Accounting	Number of transactions processed
Auditing	Direct Audit Hours
Budgeting	Direct hours of identifiable services of employees of central budget
Building lease management	Number of leases
Data Processing	System usage.
Disbursing service	Number of checks or warrants issued.
Employees Retirement system administration	Number of employees contributing
Insurance management Service	Dollar value of insurance premiums.
Legal Services	Direct hours
Mail and messenger	Number of documents handled or service employees served
Motor pool costs including automotive management	Miles driven and/or days used
Office machines and equipment maintenance repairs	Direct hours
Office space use and related costs (heat, light, janitor service, etc)	Sq. Ft. of space occupied
Organization and management services	Number of employees
Payroll services	Number of employees
Personnel administration	Number of employees
Printing and reproduction	Direct hours, job basis, pages printed, etc.
Procurement Services	Number of transactions processed
Local telephone	Number of telephone instruments
Health services	Number of employees
Fidelity bonding program	Employees subject to bond or penalty amounts

*NOTE : Any method of allocation can be used which will produce an equitable and rational distribution of costs. The essential consideration in selecting a method or base is that it is the one best suited for assigning the pool of costs to cost objectives in accordance with benefits derived; a traceable cause and effect relationship; or logic and reason. When an allocation can be made by assignment of a cost grouping directly to the function benefited, the allocation shall be made in that manner. When the expenses in a cost grouping are more general in nature, the allocation shall be made through the use of a selected base which produces results that are equitable to the Federal Government and the organization.*