COMPLETED FORMS AND ALL REQUIRED ATTACHED DOCUMENTATION MUST BE SUBMITTED TO AND

APPROVED BY CENTRAL OFFICE AUDIT SUPPORT SECTION, CO.PROFSERV@DOT.STATE.FL.US.

|  |  |  |  |
| --- | --- | --- | --- |
| Consultant Name: |  | Federal ID Number: |  |
| Contact Person: |  | Phone Number: |  |
|  |  | E-Mail: |  |
| Qualifying For: | Projects under $500,000 |  |  |

Accounting Questionnaire

|  |  |
| --- | --- |
| 1. General: | |
| What Fiscal Year is used by your Company? (example: 12/31/2014) |  |
| If you are a principal, have you been a former state employee? |  |
| If so, what was the date of cessation? |  |
| Are leased employees included in the cost pools? |  |
| Is your firm a non-profit organization? |  |

|  |  |
| --- | --- |
| 2. Labor Costs (Time Sheets) | Yes or No Response |
| Do all employees track project time on their time sheets? |  |
| If not, will you commit to tracking such time going forward? |  |
| Is a payroll register prepared for every pay period? |  |
| How are staff paid? (hourly, weekly, bi-weekly, monthly, etc.) |  |
|  |  |
| 3. Accounting for Costs and Expenses |  |
| Does the Company maintain a General Ledger ? |  |
| If so, does the General Ledger separate direct (project) cost from indirect (overhead )? |  |
| Is overtime paid to staff, when applicable? |  |
| If so, where is the amount of premium overtime recorded in the books? |  |
|  | |
|  | |

|  |  |
| --- | --- |
| **RATE SUMMARY FOR YEAR ENDING:** |  |

Overhead rates are calculated by dividing total allowable combined (fringe benefits and general overhead) costs by total direct labor costs. For these calculations, certain direct or indirect expenses, such as travel, mileage, interest, certain advertising costs, etc., must be limited or excluded (in accordance with Florida Statute 112.061 & Federal Acquisition Regulations, sub Part 31.2). These regulations may be viewed on the Internet at <https://www.acquisition.gov/far/subpart-31.2>. If a field office is needed, a separate calculation should be provided.

|  |  |  |  |
| --- | --- | --- | --- |
| Description | Home Office |  | Field Office |
| Total Direct (Project) Labor (for the year) | $ |  | $ |
| Combined (Fringe & General) Overhead Rate | % |  | % |

A listing of the fringe benefits and general overhead costs utilized in calculating the overhead rates shown above should be attached to this certification. See example on page three.

**CERTIFICATION**

I hereby certify that I have reviewed this information for the fiscal period as indicated in this form and to the best of my knowledge and belief all information, including attachments, is true and correct.

|  |  |  |
| --- | --- | --- |
|  |  |  |
| (Signature) |  | (Date) |
|  |  |  |
|  |  |  |
| (Name and Title) |  | (Company Name) |

Please complete and provide this listing of expenses (for the fiscal year) to support the rate calculations.

**DIRECT/PROJECT LABOR**

|  |  |
| --- | --- |
| **Dollar Amount** |  |
|  | May be determined by % of project hours in relation to total hours per person. |

Total Direct Labor (for the year**)**

**FRINGE BENEFITS**

|  |  |  |
| --- | --- | --- |
|  | **Dollar Amount** | **Comment** |
| Payroll Taxes |  |  |
| Group Medical Insurance |  |  |
| Workman’s Comp. |  |  |
| Leave (sick, vacation, etc.) |  |  |
| Retirement |  |  |
| Bonus |  |  |
| Unemployment & Disability Insurance |  |  |
| Other |  |  |
| **Total Fringe Benefits:** |  | Paid by Company |
|  |  |  |
| **GENERAL** |  |  |
|  | **Dollar Amount** | **Comment** |
| Administrative Labor |  |  |
| Dues & Subscriptions |  |  |
| Postage, Delivery, & Freight |  |  |
| Printing, Copies, Reproductions |  |  |
| Supplies |  |  |
| Taxes (no Federal) |  |  |
| Telephone/Communications |  |  |
| Training, Education, & Seminars |  |  |
| Computer Expenses/Internet |  |  |
| Depreciation and Amortization |  |  |
| Equipment |  |  |
| Property & Liability Insurance |  |  |
| Rent – Building |  |  |
| Repair & Maintenance |  |  |
| Utilities |  |  |
| Accounting & Legal |  |  |
| Computer Services |  |  |
| Consultant Services (non-project related) |  |  |
| Travel |  |  |
| Mileage |  |  |
| Meals (out of town – overnight stay) |  |  |
| Lodging |  |  |
| Miscellaneous |  |  |
|  |  |  |
| **Total General Overhead:** |  |  |
|  |  |  |
| **Fringe Benefits** |  |  |
| **General Overhead** |  |  |
| **Combined Overhead** |  |  |
|  |  |  |
|  |  |  |

To support raw hourly rates, please provide a current Payroll Register for the staff proposed. This should be provided to the District or Prime requesting the information. If you do not have a Payroll Register, here are a couple of other

options (if a payroll register is not maintained) to provide support of an hourly rate:

* A formal Agreement with the Company that states a dollar amount for periodic draws. A tracking of the work hours (not just billable hours) would need to be provided with this Agreement along with a report of the detailed transactions recorded in the equity (draw) account reported in the General Ledger. Or,
* Some other proof of consistent and periodic draws that would represent salary. The support could come from detailed transactions recorded in the equity (draw) account reported in the General Ledger. Also, a tracking of work hours would need to be provided with this information.
* If you are unable to provide one of the above options, contact the Central Office Procurement.

These options are an effort to determine a salary for the individual in order to calculate a "fair, reasonable, and competitive" hourly rate. Salary is defined as a fixed compensation periodically paid to a person for regular work or services. Or more specifically, a fixed regular payment, typically paid on a monthly or biweekly basis but often expressed as an annual sum, made by an employer to an employee. Salary represents an obligation from the Company and can be used to support an hourly rate for the "cost analysis" process.