

Six County Association of Governments - Executive Board Meeting
Wednesday, May 15, 2024
R6 Regional Council - 82 East 600 North, Richfield UT 84701

9:00	Welcome/Meeting Called to Order	Commissioner Brian	_____
	1. Opening Remarks		
	2. Pledge of Allegiance		
	3. Minutes Approved		_____
	-Executive Board Meeting 03.06.24		
	4. Clearinghouse Review		
	5. FYI	Travis Kyhl	_____
9:10	SCAOG Programs, Ongoing Projects & Reports		
	1. Aging Annual Plan Approval	Doug Kirkham	_____
	2. New Building/R6 Update	Travis Kyhl	
	3. Self Help Application Resolution	Maureen Allred	
	4. EFS Fund Allocation	Maureen Allred	_____
	5. Sr. Nutrition Program Update	Doug Kirkham	
	6. Financial Update	JaLyne Roundy	
	7. Revised Budget Approval	JaLyne Roundy	_____
	8. FY 25 Budget Approval	JaLyne Roundy & Staff	
	9. Fraud Risk Assessment	JaLyne Roundy	
	10. Indirect Cost Plan Approval	JaLyne Roundy	_____
	11. Forest Service RAC	Travis Kyhl	
	12. Fillmore Housing Project	Travis Kyhl	
	13. Central Utah Agri-Park Update	Travis Kyhl	_____
	14. Congressional Briefing Update	Travis Kyhl	
	15. Other	Commissioner Brian	_____
10:30	Congressional/State Reports		
	Senator Lee	Gary Webster	
	Senator Romney	Kyle Wilson	
	Rep. Owens	Holly Sweeten	
	Rep. Maloy	Cindy Bulloch	
	Rep. Curtis	Larry Ellertson	
	State Agencies - Time Permitting	Representatives	

11:00 Adjourn

According to the Utah Open and Public Meetings Act, the board may enter a closed session at any time

**MINUTES
SIX COUNTY ASSOCIATION OF GOVERNMENTS
EXECUTIVE BOARD MEETING**

DATE: March 6, 2024
PLACE: 250 North Main, Richfield
TIME: 9:00 a.m.

ATTENDING:

Executive Board

Commissioner Scott Bartholomew	Mayor Chuck Bigelow
Commissioner Roger Brian	Mayor Michael Holt
Commissioner Greg Jensen	Mayor Noreen Johnson
Commissioner Trevor Johnson	Mayor Justin Seely
Commissioner Clinton Painter	
Commissioner Sam Steed	

Staff

Maureen Allred
 Jenna Draper
 Doug Kirkham
 Travis Kyhl
 Shay Morrison
 Cade Penney
 Jess Peterson
 Amy Rosquist
 JaLyne Roundy
 Tyler Timmons

Congressional Staff

Cindy Bulloch
 Holly Sweeten
 Gary Webster
 Kyle Wilson

Other

HCAP Employees
 Forest Turner
 Senator Derrin Owens
 Dora Ward
 Brent Boswell

Welcome/ Meeting Called to Order

Commissioner Roger Brian welcomed all and called the meeting to order.

Approval of Minutes- Commissioner Greg Jensen made a motion to approve the minutes from the February 7, 2024 Executive Board Meeting. Mayor Michael Holt seconded the motion. Motion approved.

FYI- Ms. Jenna Draper, Regional Economic Development Coordinator, informed the board that she has accepted a job offer from UIPA. She assured them she would tie up any loose ends before she leaves her current position. Board members thanked her for a job well done and congratulated her on her new opportunity.

SCAOG HCAP Staff Introduction and Overview- Housing and Community Action Programs department staff members introduced themselves and spoke about their duties. Board members asked some questions and employees answered them.

SCAOG Programs, Ongoing Projects & Reports

CDBG Rating and Ranking- Mr. Shay Morrison directed the group's attention to the CDBG Rating and Ranking worksheet in their packets. He encouraged input from the board members while scoring the

applicants. Mr. Morrison and the board reviewed the proposed community/county projects and scoring sheets. The following projects were reviewed by the board:

Circleville	Cemetery Improvements
Fountain Green	Park Improvements
Hinckley	Water System Improvements
Joseph	Park Improvements
Levan	Park Improvements
Loa	Building Acquisition
Lynndyl	Water System Improvements
Manti	Senior Center Improvements
Piute County	Fairgrounds Improvements
Sevier County	Food Bank Improvements
Wales	Water System Improvements

Mr. Morrison answered the questions that arose. Board members verified the scoring process and agreed with the ranking of the projects. Commissioner Scott Bartholomew made a motion that CDBG awards be made according to the ranking process and to accept any changes HUD may make to the Piute and Loa applications. Commissioner Clinton Painter seconded the motion. Motion approved.

Action: No action needed

New Building/R6 Update- Mr. Travis Kyhl informed the group that the new building is getting close to completion. The exterior won't be done for around four weeks.

Action: No action needed

Broadband Planning Update- Mr. Tyler Timmons told the board members that the required license has been requested. Work on the project will begin once the license is issued.

Action: No action needed

Senior Nutrition Program Changes- Mr. Travis Kyhl asked the group if anyone had any unanswered questions that arose since the last discussion. He encouraged questions and discussion. Commissioner Clinton Painter made a motion for the Senior Nutrition program to be moved from SCAOG to each individual county. Mayor Justin Seely seconded the motion. Motion approved.

Action: No action needed

Financial Update- Ms. JaLyne Roundy directed board members to turn their attention to the financial statement provided to them. She gave an update on the agency's financial situation at this point in the fiscal year. Commissioner Scott Bartholomew made a motion to approve the financial report. Commissioner Greg Jensen seconded the motion. Motion approved.

Action: No action needed

Open House/Board Meeting Dates- Mr. Travis Kyhl told the group that the May board meeting date conflicts with the UAC conference. The meeting was rescheduled for May 15. The new building Open House will be on May 15, as well.

Action: No action needed

Congressional/State Reports

Senator Romney- Mr. Kyle Wilson reported on Senator Romney's activity. For information on Senator Romney, please refer to his website at romney.senate.gov.

Senator Lee- Mr. Gary Webster reported on Senator Lee's activity. For information on Senator Lee, please refer to his website at lee.senate.gov.

Representative Maloy- Ms. Cindy Bulloch reported on Representative Maloy's activity. For information on Representative Stewart, please refer to his website at maloy.house.gov.

Representative Curtis- No Representation. For information on Representative Curtis, please refer to his website at curtis.house.gov.

Representative Owens- Ms. Holly Sweeten reported on Representative Owens's activity. For information on Representative Owens, please refer to his website at owens.house.gov.

State/Federal Agency Reports

DWS- Ms. Dora Ward, Washington County Employment Center Manager, introduced herself to the group. She let them know that both Kimberly Washburn and David Busk were no longer in their positions with DWS. She let them know that those positions will be filled, but in the meantime, she is available to answer questions or offer assistance.

GOEO- Mr. Forest Turner thanked everyone for their efforts with the Rural Communities Opportunities Grant application process. Many applications were awarded from the six-county region.

Action: No action requested by Congressional or State Representatives.

Clearinghouse Review- Commissioner Roger Brian made a motion to approve the clearinghouse review. Commissioner Trevor Johnson seconded the motion. Motion approved.

Action: No action needed

Closed Session- Commissioner Scott Bartholomew made a motion to enter a closed session in order to discuss a personnel matter. (*Utah Code states a closed meeting described in Section 52-4-204 may be held for the discussion of character, professional competence, or physical or mental health of an individual.*) Commissioner Greg Jensen seconded the motion. (Approval by: Commissioner Greg Jensen, Commissioner Scott Bartholomew, Commissioner Trevor Johnson, Commissioner Roger Brian, Commissioner Clinton Painter, Commissioner Sam Steed, Mayor Chuck Bigelow, Mayor Noreen Johnson, Mayor Justin Seely, Mayor Michael Holt)

Closed Session

143 There was no business conducted after the closed session.

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145 **Adjourn 10:45 a.m.**

DRAFT

Six County Association of Governments

Combined Financial Report

05/01/2024 to 05/31/2024

91.67% of the fiscal year has expired

	Current Year Actual	Original Budget	Revised Budget	Budget Remaining	% Earned/ Used
Change In Net Position					
Revenue:					
Federal	3,240,479.33	4,278,315.00	5,000,530.00	1,760,050.67	64.80%
State	8,833,714.65	12,643,118.00	9,824,443.00	990,728.35	89.92%
Local/Other	1,554,003.04	1,366,888.00	1,721,800.00	167,796.96	90.25%
Counties	797,059.00	808,770.00	834,861.00	37,802.00	95.47%
Interest	174,891.44	33,622.00	189,700.00	14,808.56	92.19%
Transfers in	100,000.00	0.00	100,000.00	0.00	100.00%
Fund balance	0.00	1,149,824.00	344,419.00	344,419.00	0.00%
Total Revenue:	14,700,147.46	20,280,537.00	18,015,753.00	3,315,605.54	81.60%
Expenditures:					
Wages and benefits					
Personnel					
Salaried	1,777,916.97	2,013,872.00	2,216,536.00	438,619.03	80.21%
Hourly	552,211.38	898,768.00	696,019.00	143,807.62	79.34%
Total Personnel	2,330,128.35	2,912,640.00	2,912,555.00	582,426.65	80.00%
Fringe benefits					
FICA Match	176,173.44	208,945.00	220,724.00	44,550.56	79.82%
State retirement	268,733.15	312,462.00	334,124.00	65,390.85	80.43%
Group Insurance	746,558.64	822,831.00	888,313.00	141,754.36	84.04%
Workers Compensation	33,268.68	50,738.00	43,208.00	9,939.32	77.00%
Unemployment Insurance	5,625.04	7,538.00	7,917.00	2,291.96	71.05%
401k Retirement	113,095.44	124,673.00	142,048.00	28,952.56	79.62%
LT Disability	12,073.24	10,296.00	14,812.00	2,738.76	81.51%
Total Fringe benefits	1,355,527.63	1,537,483.00	1,651,146.00	295,618.37	82.10%
Total Wages and benefits	3,685,655.98	4,450,123.00	4,563,701.00	878,045.02	80.76%
Travel					
Instate travel	60,255.45	68,507.00	83,439.00	23,183.55	72.21%
Out-of-State travel	4,545.12	9,646.00	12,949.00	8,403.88	35.10%
Meal delivery	24,233.16	39,372.00	32,060.00	7,826.84	75.59%
Lodging/Meals	25,721.29	46,875.00	46,792.00	21,070.71	54.97%
Out-f-state per diem	1,807.28	14,356.00	4,052.00	2,244.72	44.60%
Board member travel	8,417.57	12,800.00	9,969.00	1,551.43	84.44%
Vehicle expenses	26,197.58	28,110.00	36,712.00	10,514.42	71.36%
Total Travel	151,177.45	219,666.00	225,973.00	74,795.55	66.90%
Operation					
Office supplies	18,345.00	35,863.00	28,883.00	10,538.00	63.51%
Postage and mailing	3,110.60	9,033.00	7,135.00	4,024.40	43.60%
Printing	1,302.27	6,596.00	4,998.00	3,695.73	26.06%
Telephone	31,401.09	45,031.00	41,367.00	9,965.91	75.91%
Subs, publ and books	289.00	450.00	335.00	46.00	86.27%
Assoc/Member dues	36,039.81	13,376.00	36,960.00	920.19	97.51%
Rent	77,359.14	86,303.00	93,698.00	16,338.86	82.56%
Utilities	13,800.85	250.00	20,200.00	6,399.15	68.32%
Misc. expense	1,486.01	62,778.00	4,488.00	3,001.99	33.11%
Advertising	23,089.20	34,539.00	31,273.00	8,183.80	73.83%
AOG Fiscal Services	303,970.80	386,581.00	407,703.00	103,732.20	74.56%
Audit expense	14,290.00	15,000.00	14,290.00	0.00	100.00%
Bank charges	7,910.65	9,500.00	9,500.00	1,589.35	83.27%
Repairs and services	4,077.54	30,623.00	19,547.00	15,469.46	20.86%
Insurance Gen.	40,792.10	33,982.00	45,081.00	4,288.90	90.49%
Professional supp	0.00	15,000.00	0.00	0.00	0.00%
IT Expense	1,845.35	2,901.00	4,761.00	2,915.65	38.76%
Program expenses	506,529.18	612,500.00	580,946.00	74,416.82	87.19%
IT expense	65,996.55	58,709.00	81,166.00	15,169.45	81.31%
Legal costs	3,528.13	14,000.00	13,000.00	9,471.87	27.14%
Contractual services	841,850.87	1,198,835.00	1,198,389.00	356,538.13	70.25%
Conf./Workshops reg.	15,148.12	15,992.00	16,865.00	1,716.88	89.82%
Training costs	6,455.84	3,567.00	6,583.00	127.16	98.07%
C.I.L. Food	102,461.18	66,350.00	103,349.00	887.82	99.14%
Access services	13,773.62	0.00	25,800.00	12,026.38	53.39%
Operating expense	79,188.93	103,036.00	142,669.00	63,480.07	55.51%
Leased equipment	569.79	850.00	850.00	280.21	67.03%
Rx/Medical supplies	29,830.03	65,800.00	43,700.00	13,869.97	68.26%

Six County Association of Governments
Combined Financial Report
05/01/2024 to 05/31/2024
91.67% of the fiscal year has expired

	Current Year Actual	Original Budget	Revised Budget	Budget Remaining	% Earned/ Used
Health & safety	48,366.80	54,119.00	66,289.00	17,922.20	72.96%
Food & other	442,293.05	508,986.00	551,129.00	108,835.95	80.25%
Volunteer expense	47,105.58	43,823.00	85,920.00	38,814.42	54.82%
Bldg. materials	72,648.54	59,607.00	87,130.00	14,481.46	83.38%
Revenue returned	89,528.26	1,600.00	90,309.00	780.74	99.14%
County programs	90,689.56	83,465.00	102,022.00	11,332.44	88.89%
Transportation	4,945.25	37,400.00	6,200.00	1,254.75	79.76%
Emergency assist	136,104.83	61,000.00	172,551.00	36,446.17	78.88%
Other	54,473.44	165,264.00	267,020.00	212,546.56	20.40%
Tools	3,863.05	25,129.00	5,361.00	1,497.95	72.06%
Total Operation	3,234,460.01	3,967,838.00	4,417,467.00	1,183,006.99	73.22%
Capital outlay					
Furniture & fixtures	0.00	2,289.00	401.00	401.00	0.00%
Equipment	14,036.73	23,941.00	33,631.00	19,594.27	41.74%
Vehicles	143,721.00	89,999.00	143,721.00	0.00	100.00%
Buildings	5,612,060.95	3,250,000.00	6,260,000.00	647,939.05	89.65%
Land	37,000.00	8,269,181.00	170,580.00	133,580.00	21.69%
Total Capital outlay	5,806,818.68	11,635,410.00	6,608,333.00	801,514.32	87.87%
Transfers out	106,915.00	0.00	106,915.00	0.00	100.00%
Fund To Be Appropriated	0.00	7,500.00	2,093,364.00	2,093,364.00	0.00%
Total Expenditures:	12,985,027.12	20,280,537.00	18,015,753.00	5,030,725.88	72.08%
Total Change In Net Position	1,715,120.34	0.00	0.00	(1,715,120.34)	0.00%

Six County Association of Governments
Combined Financial Report
07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	Current Year Actual	Original Budget	Revised Budget	Budget Remaining	% Earned/ Used
Change In Net Position					
Revenue:					
Federal	3,059,487.36	4,278,315.00	5,000,530.00	1,941,042.64	61.18%
State	8,832,085.62	12,643,118.00	9,824,443.00	992,357.38	89.90%
Local/Other	1,525,910.12	1,366,888.00	1,720,277.00	194,366.88	88.70%
Counties	797,059.00	808,770.00	834,861.00	37,802.00	95.47%
Interest	156,762.56	33,622.00	189,700.00	32,937.44	82.64%
Transfers in	100,000.00	0.00	100,000.00	0.00	100.00%
Fund balance	0.00	1,149,824.00	344,419.00	344,419.00	0.00%
Total Revenue:	14,471,304.66	20,280,537.00	18,014,230.00	3,542,925.34	80.33%
Expenditures:					
Wages and benefits					
Personnel					
Salaried	1,778,434.77	2,013,872.00	2,216,482.00	438,047.23	80.24%
Hourly	552,161.38	898,768.00	694,861.00	142,699.62	79.46%
Total Personnel	2,330,596.15	2,912,640.00	2,911,343.00	580,746.85	80.05%
Fringe benefits					
FICA Match	176,173.44	208,945.00	220,724.00	44,550.56	79.82%
State retirement	268,733.15	312,462.00	334,124.00	65,390.85	80.43%
Group Insurance	746,558.64	822,831.00	888,313.00	141,754.36	84.04%
Workers Compensation	33,268.68	50,738.00	43,208.00	9,939.32	77.00%
Unemployment Insurance	5,625.04	7,538.00	7,916.00	2,290.96	71.06%
401k Retirement	113,095.44	124,673.00	142,047.00	28,951.56	79.62%
LT Disability	12,073.24	10,296.00	14,809.00	2,735.76	81.53%
Total Fringe benefits	1,355,627.63	1,537,483.00	1,651,141.00	295,613.37	82.10%
Total Wages and benefits	3,686,123.78	4,450,123.00	4,562,484.00	876,360.22	80.79%
Travel					
Instate travel	60,255.45	68,507.00	83,753.00	23,497.55	71.94%
Out-of-State travel	4,545.12	9,646.00	12,949.00	8,403.88	35.10%
Meal delivery	24,233.16	39,372.00	32,060.00	7,826.84	75.59%
Lodging/Meals	25,721.29	46,875.00	46,757.00	21,035.71	55.01%
Out-f-state per diem	1,807.28	14,356.00	4,052.00	2,244.72	44.60%
Board member travel	8,417.57	12,800.00	10,019.00	1,601.43	84.02%
Vehicle expenses	26,197.58	28,110.00	36,703.00	10,505.42	71.38%
Total Travel	151,177.45	219,666.00	226,293.00	75,115.55	66.81%
Operation					
Office supplies	17,631.97	35,863.00	28,880.00	11,248.03	61.05%
Postage and mailing	3,110.60	9,033.00	7,155.00	4,044.40	43.47%
Printing	1,302.27	6,596.00	5,000.00	3,697.73	26.05%
Telephone	31,401.09	45,031.00	41,437.00	10,035.91	75.78%
Subs, publ and books	289.00	450.00	1,935.00	1,646.00	14.94%
Assoc/Member dues	36,039.81	13,376.00	36,943.00	903.19	97.56%
Rent	77,359.14	86,303.00	93,248.00	15,888.86	82.96%
Utilities	13,664.97	250.00	20,200.00	6,535.03	67.65%
Misc. expense	1,486.01	62,778.00	3,134.00	1,647.99	47.42%
Advertising	22,361.40	34,539.00	31,099.00	8,737.60	71.90%
AOG Fiscal Services	303,970.80	386,581.00	407,708.00	103,737.20	74.56%
Audit expense	14,290.00	15,000.00	14,290.00	0.00	100.00%
Bank charges	7,276.27	9,500.00	9,500.00	2,223.73	76.59%
Repairs and services	4,077.54	30,623.00	19,647.00	15,569.46	20.75%
Insurance Gen.	40,792.10	33,982.00	45,081.00	4,288.90	90.49%
Professional supp	0.00	15,000.00	0.00	0.00	0.00%
IT Expense	1,748.80	2,901.00	4,761.00	3,012.20	36.73%
Program expenses	502,178.68	612,500.00	580,946.00	78,767.32	86.44%
IT expense	62,590.45	58,709.00	81,191.00	18,600.55	77.09%
Legal costs	3,528.13	14,000.00	13,000.00	9,471.87	27.14%
Contractual services	790,098.72	1,198,835.00	1,198,389.00	408,290.28	65.93%
Conf./Workshops reg.	15,148.12	15,992.00	16,865.00	1,716.88	89.82%
Training costs	6,455.84	3,567.00	6,703.00	247.16	96.31%
C.I.L. Food	102,461.18	66,350.00	103,349.00	887.82	99.14%
Access services	13,659.61	0.00	25,800.00	12,140.39	52.94%
Operating expense	77,651.83	103,036.00	142,922.00	65,270.17	54.33%
Leased equipment	569.79	850.00	850.00	280.21	67.03%
Rx/Medical supplies	28,930.03	65,800.00	43,700.00	14,769.97	66.20%

Six County Association of Governments
Combined Financial Report
07/01/2023 to 06/30/2024
100.00% of the fiscal year has expired

	Current Year Actual	Original Budget	Revised Budget	Budget Remaining	% Earned/ Used
Health & safety	48,366.80	54,119.00	66,289.00	17,922.20	72.96%
Food & other	414,765.27	508,986.00	551,124.00	136,358.73	75.26%
Volunteer expense	46,338.84	43,823.00	85,920.00	39,581.16	53.93%
Bldg. materials	71,463.95	59,607.00	87,130.00	15,666.05	82.02%
Revenue returned	89,528.26	1,600.00	90,309.00	780.74	99.14%
County programs	89,441.17	83,465.00	102,022.00	12,580.83	87.67%
Transportation	4,606.25	37,400.00	6,200.00	1,593.75	74.29%
Emergency assist	133,204.83	61,000.00	172,551.00	39,346.17	77.20%
Other	53,325.33	165,264.00	267,020.00	213,694.67	19.97%
Tools	3,786.07	25,129.00	5,361.00	1,574.93	70.62%
Total Operation	3,134,900.92	3,967,838.00	4,417,659.00	1,282,758.08	70.96%
Capital outlay					
Furniture & fixtures	0.00	2,289.00	401.00	401.00	0.00%
Equipment	14,036.73	23,941.00	32,813.00	18,776.27	42.78%
Vehicles	143,721.00	89,999.00	143,721.00	0.00	100.00%
Buildings	5,609,357.98	3,250,000.00	6,260,000.00	650,642.02	89.61%
Land	37,000.00	8,269,181.00	170,580.00	133,580.00	21.69%
Total Capital outlay	5,804,115.71	11,635,410.00	6,607,515.00	803,399.29	87.84%
Transfers out	106,915.00	0.00	106,915.00	0.00	100.00%
Fund To Be Appropriated	0.00	7,500.00	2,093,364.00	2,093,364.00	0.00%
Total Expenditures:	12,883,232.86	20,280,537.00	18,014,230.00	5,130,997.14	71.52%
Total Change In Net Position	1,588,071.80	0.00	0.00	(1,588,071.80)	0.00%

R6 Regional Council 2025 COUNTY ALLOCATIONS

Population Based on 2022 ACS 5 Year Estimates

	<i>JUAB</i>	<i>MILLARD</i>	<i>PIUTE</i>	<i>SANPETE</i>	<i>SEVIER</i>	<i>WAYNE</i>	<i>TOTAL</i>
POPULATION	11,943	13,027	1,764	28,816	21,667	2,532	79,749
PERCENTAGE	14.98%	16.34%	2.21%	36.13%	27.17%	3.17%	100.00%
EXECUTIVE OFFICE							
Administration	\$26,657	\$29,076	\$3,937	\$64,317	\$48,361	\$5,651	\$178,000
COMMUNITY & ECONOMIC DEVELOPMENT							
EDA Partnership Planning	\$4,493	\$4,901	\$664	\$10,840	\$8,151	\$952	\$30,000
Transportation Planning	\$1,498	\$1,634	\$221	\$3,613	\$2,717	\$317	\$10,000
UDOT Mobility	\$1,797	\$1,960	\$265	\$4,336	\$3,260	\$381	\$12,000
	\$7,787	\$8,494	\$1,150	\$18,789	\$14,128	\$1,651	\$52,000
AGING AND VOLUNTEER SERVICES							
Aging	\$4,642	\$5,064	\$686	\$11,201	\$8,422	\$984	\$31,000
RSVP	\$1,048	\$1,143	\$155	\$2,529	\$1,902	\$222	\$7,000
	\$5,691	\$6,207	\$841	\$13,731	\$10,324	\$1,206	\$38,000
HOUSING & COMMUNITY ASSISTANCE							
Critical Needs	\$2,097	\$2,287	\$310	\$5,059	\$3,804	\$444	\$14,000
FEMA	\$599	\$653	\$88	\$1,445	\$1,087	\$127	\$4,000
SSBG	\$3,894	\$4,247	\$575	\$9,395	\$7,064	\$825	\$26,000
	\$6,589	\$7,187	\$973	\$15,899	\$11,954	\$1,397	\$44,000
2025 TOTALS	\$46,724	\$50,965	\$6,901	\$112,736	\$84,767	\$9,906	\$312,000
2024 TOTALS	\$50,695	\$54,675	\$6,630	\$120,883	\$93,198	\$11,061	
DIFFERENCE	(\$3,970.70)	(\$3,709.80)	\$271.25	(\$8,146.89)	(\$8,430.74)	(\$1,155.12)	

Six County Association of Governments
Combined Financial Report
07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	Prior Year Actual	Prior Year Budget	Original Budget	Increase/ (Decrease)
Change In Net Position				
Revenue:				
Federal	3,059,487.36	4,278,315.00	4,522,588.00	244,273.00
State	8,832,085.62	12,643,118.00	8,531,956.00	(4,111,162.00)
Local/Other	1,525,910.12	1,366,888.00	729,739.00	(637,149.00)
Counties	797,059.00	808,770.00	473,826.00	(334,944.00)
Interest	156,762.56	33,622.00	105,900.00	72,278.00
Transfers in	100,000.00	0.00	0.00	0.00
Fund balance	0.00	1,149,824.00	2,719,675.00	1,569,851.00
Total Revenue:	14,471,304.66	20,280,537.00	17,083,684.00	(3,196,853.00)
Expenditures:				
Wages and benefits				
Personnel				
Salaried	1,778,434.77	2,013,872.00	2,389,503.00	375,631.00
Hourly	552,161.38	898,768.00	61,043.00	(837,725.00)
Total Personnel	2,330,596.15	2,912,640.00	2,450,546.00	(462,094.00)
Fringe benefits				
FICA Match	176,173.44	208,945.00	180,187.00	(28,758.00)
State retirement	268,733.15	312,462.00	352,831.00	40,369.00
Group Insurance	746,558.64	822,831.00	999,490.00	176,659.00
Workers Compensation	33,268.68	50,738.00	46,954.00	(3,784.00)
Unemployment Insurance	5,625.04	7,538.00	7,967.00	429.00
401k Retirement	113,095.44	124,673.00	163,430.00	38,757.00
LT Disability	12,073.24	10,296.00	13,181.00	2,885.00
Total Fringe benefits	1,355,527.63	1,537,483.00	1,764,040.00	226,557.00
Total Wages and benefits	3,686,123.78	4,450,123.00	4,214,586.00	(235,537.00)
Travel				
Instate travel	60,255.45	68,507.00	108,604.00	40,097.00
Out-of-State travel	4,545.12	9,646.00	13,300.00	3,654.00
Meal delivery	24,233.16	39,372.00	0.00	(39,372.00)
Lodging/Meals	25,721.29	46,875.00	42,578.00	(4,297.00)
Out-of-state per diem	1,807.28	14,356.00	7,934.00	(6,422.00)
Board member travel	8,417.57	12,800.00	11,250.00	(1,550.00)
Vehicle expenses	26,197.58	28,110.00	30,281.00	2,171.00
Total Travel	151,177.45	219,666.00	213,947.00	(5,719.00)
Operation				
Office supplies	17,631.97	35,863.00	24,873.00	(10,990.00)
Postage and mailing	3,110.60	9,033.00	7,252.00	(1,781.00)
Printing	1,302.27	6,596.00	4,706.00	(1,890.00)
Telephone	31,401.09	45,031.00	42,061.00	(2,970.00)
Subs, publ and books	289.00	450.00	2,050.00	1,600.00
Assoc/Memr dues	36,039.81	13,376.00	14,000.00	624.00
Rent	77,359.14	86,303.00	114,361.00	28,058.00
Utilities	13,800.85	250.00	42,000.00	41,750.00
Misc. expense	1,486.01	62,778.00	1,362.00	(61,416.00)
Advertising	22,361.40	34,539.00	30,663.00	(3,876.00)
AOG Fiscal Services	303,970.80	386,581.00	337,256.00	(49,325.00)
Audit expense	14,290.00	15,000.00	15,000.00	0.00
Bank charges	7,276.27	9,500.00	9,500.00	0.00
Repairs and services	4,077.54	30,623.00	13,655.00	(16,968.00)
Insurance Gen.	40,792.10	33,982.00	36,280.00	2,298.00
Professional supp	0.00	15,000.00	0.00	(15,000.00)
IT Expense	1,748.80	2,901.00	6,257.00	3,356.00
Program expenses	502,178.68	612,500.00	435,542.00	(176,958.00)
IT expense	64,949.26	58,709.00	73,663.00	14,954.00
Legal costs	3,528.13	14,000.00	12,000.00	(2,000.00)
Contractual services	790,098.72	1,198,835.00	1,385,435.00	186,600.00
Conf./Workshops reg.	15,148.12	15,992.00	18,727.00	2,735.00
Training costs	6,455.84	3,567.00	4,402.00	835.00
C.I.L. Food	102,461.18	66,350.00	0.00	(66,350.00)
Access services	13,659.61	0.00	0.00	0.00
Operating expense	77,651.83	103,036.00	3,939.00	(99,097.00)
Leased equipment	569.79	850.00	850.00	0.00
Rx/Medical supplies	28,930.03	65,800.00	50,000.00	(15,800.00)

Six County Association of Governments
Combined Financial Report
07/01/2024 to 06/30/2025
100.00% of the fiscal year has expired

	Prior Year Actual	Prior Year Budget	Original Budget	Increase/ (Decrease)
Health & safety	48,366.80	54,119.00	57,421.00	3,302.00
Food & other	414,765.27	508,986.00	107,017.00	(401,969.00)
Volunteer expense	46,338.84	43,823.00	79,242.00	35,419.00
Bldg. materials	71,463.95	59,607.00	65,245.00	5,638.00
Revenue returned	89,528.26	1,600.00	0.00	(1,600.00)
County programs	89,441.17	83,465.00	602,426.00	518,961.00
Transportation	4,606.25	37,400.00	0.00	(37,400.00)
Emergency assist	133,204.83	61,000.00	127,222.00	66,222.00
Other	53,398.44	165,264.00	142,840.00	(22,424.00)
Tools	3,786.07	25,129.00	19,960.00	(5,169.00)
Total Operation	3,137,468.72	3,967,838.00	3,887,207.00	(80,631.00)
Capital outlay				
Furniture & fixtures	0.00	2,289.00	0.00	(2,289.00)
Equipment	14,036.73	23,941.00	21,923.00	(2,018.00)
Vehicles	143,721.00	89,999.00	0.00	(89,999.00)
Buildings	5,612,060.95	3,250,000.00	0.00	(3,250,000.00)
Land	37,000.00	8,269,181.00	8,698,665.00	429,484.00
Total Capital outlay	5,806,818.68	11,635,410.00	8,720,588.00	(2,914,822.00)
Transfers out	106,915.00	0.00	0.00	0.00
Fund To Be Appropriated	0.00	7,500.00	47,356.00	39,856.00
Total Expenditures:	12,888,503.63	20,280,537.00	17,083,684.00	(3,196,853.00)
Total Change In Net Position	1,582,801.03	0.00	0.00	0.00

**SIX COUNTY ASSOCIATION OF GOVERNMENTS
EXECUTIVE OFFICE
FY 2025 BUDGET SUMMARY**

PROGRAM	FY 2024	FY 2025	DIFFERENCE
General Administration	\$ 197,500	\$ 190,394	\$ (7,106)
Finance	\$ 315,000	\$ 360,400	\$ 45,400
Admin/Equip Pool	\$ 15,000	\$ 35,000	\$ 20,000
Wellness	\$ 15,000	\$ 15,000	\$ -
Admin Mgmt Fee	\$ 32,000	\$ 23,875	\$ (8,125)
Congressional Briefing	\$ 80,000	\$ 85,000	\$ 5,000
SCAOG Building	\$ 3,250,000	\$ -	\$ (3,250,000)
Building Maintenance	\$ -	\$ 83,063	\$ 83,063
Growth Summit	\$ 5,000	\$ 8,000	\$ 3,000
CDBG Administration	\$ 50,000	\$ 50,000	\$ -
Economic Development	\$ 100,000	\$ 125,000	\$ 25,000
CDBG Planning	\$ 50,000	\$ 50,000	\$ -
Local Economic Development	\$ 120,000	\$ 140,000	\$ 20,000
GOPB ED	\$ 20,000	\$ -	\$ (20,000)
Ag Feasibility Study	\$ 500,000	\$ 465,000	\$ (35,000)
CDBG Cars	\$ 89,999	\$ -	\$ (89,999)
Agripark	\$ 8,000,000	\$ 7,000,000	\$ (1,000,000)
RLF	\$ 179,000	\$ 86,020	\$ (92,980)
RLF Covid	\$ 126,122	\$ 74,900	\$ (51,222)
CIB Regional Planning	\$ 150,000	\$ 150,000	\$ -
State Planning	\$ 150,000	\$ 150,000	\$ -
ULCT Communit Advisor	\$ 300,000	\$ 300,000	\$ -
ULCT Mapping	\$ -	\$ 50,000	\$ 50,000
Broadband	\$ -	\$ -	\$ -
Mobility	\$ 20,500	\$ 21,761	\$ 1,261
Transportation	\$ 27,000	\$ 30,000	\$ 3,000
Hazard Mitigation	\$ 100,000	\$ 56,155	\$ (43,845)
TOTAL	\$ 13,892,121	\$ 9,549,568	\$ (4,342,553)

**SIX COUNTY ASSOCIATION OF GOVERNMENTS
AGING DEPARTMENT
FY 2025 BUDGET SUMMARY**

PROGRAM	FY 2024	FY 2025	DIFFERENCE
Aging	\$ 224,213	\$ 182,665	\$ (41,548)
ADRD	\$ 4,000	\$ 4,000	\$ -
Alternatives	\$ 261,175	\$ 260,900	\$ (275)
Aging Meciaid Waiver	\$ 71,000	\$ 85,700	\$ 14,700
AW Case Management	\$ 64,500	\$ 128,397	\$ 63,897
Senior Nutrition	\$ -	\$ 625,100	\$ 625,100
Juab Senior Nutrition	\$ 148,431	\$ -	\$ (148,431)
Sevier Senior Nutrition	\$ 548,617	\$ -	\$ (548,617)
Sanpete Senior Nutrition	\$ 528,715	\$ -	\$ (528,715)
Millard Senior Nutrition	\$ 351,139	\$ -	\$ (351,139)
Piute Senior Nutrition	\$ 65,339	\$ -	\$ (65,339)
Wayne Senior Nutrition	\$ 36,559	\$ -	\$ (36,559)
Ombudsman	\$ 20,900	\$ 26,700	\$ 5,800
Veterans	\$ 294,610	\$ 337,125	\$ 42,515
Rural Veterans	\$ 100,000	\$ 75,000	\$ (25,000)
RSVP	\$ 103,286	\$ 103,286	\$ -
VITA	\$ 7,887	\$ 7,938	\$ 51
EITC	\$ 16,000	\$ 20,000	\$ 4,000
Foster Grandparent	\$ 299,565	\$ 302,065	\$ 2,500
Caregiver	\$ 99,500	\$ 106,000	\$ 6,500
SHIP	\$ 46,345	\$ 43,806	\$ (2,539)
SMP	\$ 22,449	\$ 27,257	\$ 4,808
Senior Companion	\$ 19,500	\$ 19,500	\$ -
TOTAL	\$ 3,333,730	\$ 2,355,439	\$ (978,291)

**SIX COUNTY ASSOCIATION OF GOVERNMENTS
HCAP DEPARTMENT
FY 2025 BUDGET SUMMARY**

PROGRAM	FY 2024	FY 2025	DIFFERENCE
EFS- SIX COUNTY	\$ 9,720	\$ 3,720	\$ (6,000)
CRITICAL NEEDS	\$ 13,977	\$ 13,979	\$ 2
HEAT	\$ 548,668	\$ 670,245	\$ 121,577
TANF	\$ 441,782	\$ 447,507	\$ 5,725
ERA	\$ 24,191	\$ -	\$ (24,191)
CSBG	\$ 154,763	\$ 179,752	\$ 24,989
SSBG	\$ 82,683	\$ 82,683	\$ -
HAF	\$ 14,285	\$ 9,678	\$ (4,607)
CROWN AT WALNUT GROVE	\$ 3,917	\$ -	\$ (3,917)
HOUSING	\$ 72,160	\$ 27,500	\$ (44,660)
SELF HELP	\$ 269,663	\$ 295,558	\$ 25,895
CROWN AT FILLMORE	\$ 5,804	\$ 2,888	\$ (2,916)
CROWN AT EPHRAIM	\$ 6,026	\$ 3,058	\$ (2,968)
CROWN AT DELTA	\$ 5,742	\$ 5,915	\$ 173
CROWN AT MONROE	\$ 5,816	\$ 5,991	\$ 175
RMP	\$ -	\$ -	\$ -
HOME	\$ 30,000	\$ 100,000	\$ 70,000
QUESTAR/DOMINION	\$ 34,993	\$ 27,626	\$ (7,367)
WX READINESS	\$ -	\$ 23,000	\$ 23,000
INFRASTRUCTURE INVESTME	\$ 184,640	\$ 216,269	\$ 31,629
LIHEAP CRISIS	\$ 179,040	\$ 117,000	\$ (62,040)
LIHEAP	\$ 317,611	\$ 338,681	\$ 21,070
HAF-R	\$ 213,570	\$ 204,570	\$ (9,000)
R-SFHR	\$ -	\$ 65,000	\$ 65,000
DOE	\$ 197,637	\$ 191,291	\$ (6,346)
LAND ACQUISITION	\$ 168,025	\$ 207,000	\$ 38,975
CDBG REHAB	\$ 100,000	\$ 100,000	\$ -
RESTRICTED COMMUNITY FU	\$ 133,580	\$ 133,580	\$ -
TOTAL	\$3,218,293	\$ 3,472,491	\$ 254,198

Fraud Risk Assessment

Continued

*Total Points Earned: 375_/395 *Risk Level: Very Low Low Moderate High Very High
> 355 316-355 276-315 200-275 < 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	5	5
e. Travel?	5	5
f. Credit/Purchasing cards (where applicable)?	5	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	5	5
i. Cash receipting and deposits?	5	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	20	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	10	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	20	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	20	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	20	20
7. Does the entity have or promote a fraud hotline?	20	20
8. Does the entity have a formal internal audit function?		20
9. Does the entity have a formal audit committee?	20	20

*Entity Name: Six County Association of Governments

*Completed for Fiscal Year Ending: 2024 *Completion Date: 5/15/2024

*CAO Name: Travis Kyhl *CFO Name: JaLyne Roundy

*CAO Signature:  *CFO Signature: 

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	X			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	X			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check "N/A".				X
4. Are all the people who have access to blank checks different from those who are authorized signers?			X	
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	X			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check "N/A".	X			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check "N/A".	X			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check "N/A".	X			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check "N/A".	X			

* MC = Mitigating Control

**Indirect Cost Allocation Plan
R6 Regional Council
82 E 600 N
Richfield, UT 84701
Fiscal Year 7/1/2024-6/30/2025**

INTRODUCTION

An indirect cost allocation plan (ICAP) becomes a financial management plan for the organization regarding the treatment of costs. It serves as a mechanism for funding agencies to determine their respective shares of allocated costs based on standards uniformly applied. The ICAP streamlines the budgeting and accounting for shared costs, thus eliminating a host of arbitrary practices.

Cost Allocation plans and indirect cost proposals are prescribed for governmental entities by 2 CFR Part 200 and its appendixes.

The R6 Regional Council (R6) is a multi-funded governmental entity. It operates and administers a variety of programs, and each program participates in the ICAP.

R6 operates as a local governmental entity and operates a variety of programs that provide services to the region's 80,000+ residents.

R6's fiscal year is July 1 to June 30. Funding is received for various periods of time not necessarily coinciding with the organization's fiscal year.

COST ALLOCATION METHODOLOGY

This ICAP will become effective for the 2024-2025 fiscal year, which begins July 1, 2024. It is based on the R6's 2023 fiscal year budget. This financial base was considered most representative of a twelve-month level of operation for the purpose of establishing indirect costs, and for sharing central program support and coordination functions which may be required, necessary, or beneficial to R6's programs.

An analysis of annual operating costs, or actual costs experienced in connection with selected item expenditures, was used to develop this proposal, its proposed rates, and allocation methodologies.

This ICAP identifies all costs as direct or indirect. The ICAP will not increase common or shared costs but will provide for their identification and equitable distribution on an organization wide basis rather than through individual negotiations as a part of grants and contract budgeting.

This ICAP will replace current budgeting and accounting procedures and practices effective July 1, 2024, the beginning of R6's fiscal year. It sets forth R6 policy that will be applied to all programs.

RATE STRUCTURE PROPOSED

This ICAP establishes the basis of the issuance of "provisional rates". The rate will be used for budgeting of equitable shares. The accounting system will, however, track actual costs and actual rates to programs and activities. The cost difference between actual and provisional rates will be adjusted annually.

The accounting system will accumulate all shared costs, whether direct or indirect, on an annual basis coinciding with the organization's fiscal period. Allocated costs shall be distributed monthly for reporting purposes. At the end of the year, the final distribution shall be recorded to form a part of final costs by activity, and pools will disappear. This mechanism will allow the accounting system to develop actual rates for the twelve-month period and will eliminate the circumstantial results created by the timing of incurred costs and project beginning and termination periods. As a result, all financial activity during the fiscal year serves as the base for the sharing of fiscal year allocated costs.

Through the foregoing practice, the integrity of the system will ensure that reimbursement will be no more or less than actual costs incurred. The absolute best R6 can do is break even. Under this procedure there is no possibility of generating excess revenue using rates or other allocation procedures described herein.

DIRECT COSTS

These costs can be identified with a specific program or project and are budgeted and accounted for as direct charges. The agency's accounting system records actual direct costs to each activity where possible or uses the methodology herein for allocating the costs as direct (i.e. fringe, leave, etc.).

FRINGE BENEFITS

Fringe benefits are established by R6's executive board and documented in the policies and procedures manual. The accumulated pool costs are distributed to each project or activity through the rate that represents the ratio of fringe benefit costs by individual employee for each pay period. Fringe benefits automatically follow year-to-date salary costs and create an equitable distribution. This procedure simplifies the computations required and results in an equitable distribution of costs.

INDIRECT COSTS

These central organization management and administrative costs are incurred for a common purpose benefiting or supporting all agency programs and activities and are not readily assignable directly. In most cases, attempts to charge these costs directly involve arbitrary decision making or require efforts disproportionate to the benefits derived. This category of costs consists of central organization management and administrative salaries, fringe benefits, and non-salary support costs necessary for carrying out all programs. These categories of cost are developed individually and then are combined to compute a single rate.

Indirect costs represent organizational functions distinct from program administration which are defined by each program and is internal to each program. After equitable shares have been identified in the

accounting system and allocated to projects and activities, they may be reported as administrative costs within the project or may be shared among program activities.

MANAGEMENT AND ADMINISTRATIVE SALARIES (INDIRECT SALARIES)

This includes R6's staff that provides agency wide management. These are functions typically related to general management, financial management, personnel management, clerical and administrative support.

TRAVEL

R6 employees may travel for training or meetings which benefit the entire agency and cannot be reasonably attributable to a specific program. Mileage reimbursement may also be provided to employees who use personal vehicles for business related travel.

OFFICE SUPPLIES AND PRINTING

Individual programs will purchase and pay directly for necessary office supplies needed to operate their program. Office supplies for central services, such as the administrative assistant, finance offices and R6 management will be charged to the indirect pool. Office supplies include items such as copy paper, printing costs, and similar type items.

COMMUNICATION (PHONE & POSTAGE)

Long distance fees are charged directly to each individual program through use of program identification numbers. Service charges are allocated and charged direct based on program use. Telephone costs for the administrative assistant, finance office, and R6 management will be charged to the indirect cost pool.

OCCUPANCY COSTS

Each program will pay direct for its program office space based on the floor square-footage. The finance offices and copy room square footage shares will be charged to the indirect pool. Additionally, office space used by staff who perform functions applicable to indirect will have a proportional amount of occupancy costs charged to the indirect pool.

ACCOUNTING

The association contracts with an accounting software vendor to provide ongoing support for the software. This software is used by all programs of the association and will be paid for by the indirect pool.

INSURANCE

R6 has various insurance policies, (liability, theft, etc.) that are not assignable to a specific program, therefore they will be charged to the indirect pool.

AUDITING

The Association is required to conduct a yearly financial audit. The cost of the audit is not readily assignable as a direct cost and will be charged to the indirect pool. In the event, programs require specific audit reviews, the program will pay for those expenses.

GENERAL EQUIPMENT

Expenses for furniture, fixtures, computers, scanners, etc. for the administrative assistant and finance offices needed to perform duties for R6. These costs are not depreciable equipment and will not exceed \$5,000.

OTHER COSTS

These expenses may include items such as consumable supplies, bank charges, repairs and services, leased equipment, or other items without a more specific expense classification.

SUMMARY

This ICAP addresses all elements of cost and establishes a consistent methodology for the treatment of indirect costs, and other allocated costs. The rates contained herein will be used for budgeting indirect costs to assure federal and state grantor agencies of equitable cost sharing based on sound accounting principles. The allocations that become a part of direct costs will be budgeted and accounted for accordingly.

The ICAP establishes the method for cost sharing, notwithstanding budgetary constraints, and willingness to pay. The ICAP will indicate appropriate shares for budgeting purposes. Should a funding agency not be willing to bear the full costs of its program (direct plus indirect), the grantee will secure matching funds before execution of the agreement, or the program may not be accepted.

INDIRECT COSTS

Salaries and Fringe

STAFF	PERCENT	TOTAL
Chief Financial Officer	100%	\$195,360
Administrative Assistant	20%	\$21,818
Executive Director	15%	\$40,048

TOTAL SALARIES & FRINGE	\$257,226
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Support Services

Travel	\$3,752
Office Supplies and Printing	\$2,084
Communication (phone & postage)	\$3,237
Space Costs	\$1,750
Accounting	\$8,000
General Liability Insurance	\$23,689
Audit Expense	\$14,290
Other Costs	\$26,709

TOTAL SUPPORT SERVICES	\$83,511
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SALARIES & FRINGE	\$257,226
SUPPORT SERVICES	\$83,511
TOTAL INDIRECT	\$340,737

CALCULATION OF INDIRECT COST PROPOSAL PERCENTAGE

The three components of indirect costs are summarized, and a composite rate is computed below using the most appropriate base for equitably distributing indirect costs.

Management & Administrative Salary & Fringe	\$257,226
Support Services Indirect Costs	\$83,511
Total Indirect Costs	\$340,737

Indirect Cost Rate Using Salaries and Fringe Base	
Total SCAOG Salary and Fringe	\$3,560,939

Indirect Costs	<u>\$340,737</u>	
Salaries & Fringe	3,457,222	10%

CERTIFICATE OF INDIRECT COSTS

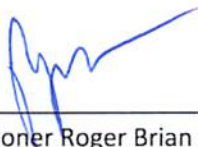
- (1) All costs included in this ICAP dated July 1, 2024 to establish billing of indirect costs for July 1, 2024, to June 30, 2025, are allowable in accordance with the requirements of the Federal award(s) to which they apply.
- (2) All costs included in this ICAP are properly allocable to Federal awards based on a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.
- (3) The indirect cost rate calculated within this ICAP is 9.9%, which was calculated using an indirect cost rate base type of salary and fringe benefits. The calculations were based on actual costs from fiscal year 2023 to obtain a federal indirect cost billing rate for fiscal year 2024. Subject to the provisions of the Program Fraud Civil Remedies Act of 1986, (31 USC 3801 et seq.), the False Claims Act (18 USC 287 and 31 USC 3729); and the False Statement Act (18 USC 1001), I declare to the best of my knowledge that the foregoing is true and correct.



Travis Kyhl
Executive Director



JaLyne Roundy
Chief Financial Officer



Commissioner Roger Brian
Executive Board Chair

March 18, 2024

Date

U.S. Department of Commerce, Economic Development Administration
1401 Constitution Avenue, NW
Washington, DC 20230

CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate proposal prepared and maintained herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal dated 03/18/2024 [identify date indirect cost rate proposal was finalized] to establish indirect costs rate(s) for July 1, 2024-June 30, 2025 [identify start/end dates for the fiscal year covered by the indirect cost rate] are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (codified at 2 C.F.R. Part 200) Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

(3) The indirect cost rate calculated within the proposal is 10% [identify rate(s)], which was calculated using a direct cost base type of Salary & Fringe [identify type of direct cost base – Salary & Fringe, MTDC, etc.]. The calculations were based on actual costs from fiscal year 2023 to obtain a federal indirect cost billing rate for fiscal year 2025.

(4) All documentation supporting the indirect cost rate identified above must be retained by the Recipient. This rate should be reviewed and validated as part of the Recipient's annual financial audit.

Subject to the provisions of the Program Fraud Civil Remedies Act of 1986, (31 USC 3801 et seq.), the False Claims Act (18 USC 287 and 31 USC 3729); and the False Statement Act (18 USC 1001), I declare to the best of my knowledge that the foregoing is true and correct.

Organization Name: RS Regional Council

Signature: _____

Name of Authorized Official: Travis Kyhl

Title: Executive Director

Email Address and Phone: lkyhl@sixcounty.com

Date of Execution: 10/18/2024