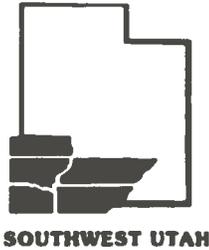


Five County Association of Governments

1070 West 1600 South, Building B
St. George, Utah 84770

Fax (435) 673-3540



Post Office Box 1550
St. George, Utah 84771

Office (435) 673-3548

**** M E M O R A N D U M ****

TO: FINANCE COMMITTEE MEMBERS

FROM: COMMISSIONER DALE BRINKERHOFF, CHAIR

DATE: APRIL 1, 2015

SUBJECT: FINANCE COMMITTEE MEETING

A meeting of the Finance Committee is scheduled for Wednesday, April 8, 2015 at the Heritage Center, Room #1, 105 North 100 East, Cedar City, Utah.

The attached materials are provided to assist you in preparing for our meeting. Please review the materials and address any questions or concerns to Bryan D. Thriot. This will allow time to research your questions or concerns prior to the Finance Committee meeting.

I look forward to meeting with you at 12:00 noon for the Finance Committee meeting in Cedar on Wednesday, April 8, 2015. Lunch will be provided.

BDT:dl
Enclosures

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**** AGENDA ****

**FINANCE COMMITTEE MEETING
APRIL 8, 2015 - 12:00 Noon
HERITAGE CENTER - ROOM #1
105 NORTH 100 EAST
CEDAR CITY, UT**

(LUNCH WILL BE PROVIDED)

- I. MINUTES - MARCH 11, 2015**
- II. FY 2016 BUDGET**
 - A. FRINGE BENEFIT PACKAGE**
 - B. PAY FOR PERFORMANCE SYSTEM IMPLEMENTATION**
 - C. COST-OF-LIVING ADJUSTMENT**
 - D. COUNTY PARTICIPATION**
 - E. FINANCE COMMITTEE - JUNE MEETING**
- III. INDIRECT COST ALLOCATION PLAN - FY 2016**
- IV. MUTUAL SELF-HELP PROGRAM DISCUSSION AND BUDGET**
- V. FINANCE COMMITTEE AND STAFF BUSINESS**
 - A. PERSONNEL - MERIT AND/OR PROMOTION RECOMMENDATIONS**
- VI. NONPROFIT ORGANIZATION STATUS**
- VI. OTHER BUSINESS**

Equal Opportunity Employer/Program

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Notice of Electronic or Telephone Participation: Board members may attend in person at the anchor location listed above or participate via a telephone conference call. To participate via telephone, Board members may dial in toll free: 1.800.444.2801. When prompted please enter session ID code: 3858200.

BEAVER

GARFIELD

IRON

KANE

WASHINGTON

MINUTES

FINANCE COMMITTEE MEETING

March 11, 2015 - 12:00 Noon

Kane County Courthouse, Commission Chambers

76 North Main Street

Kanab, Utah

MEMBERS IN ATTENDANCE

Commissioner Dale Brinkerhoff, Chair
Commissioner Tammy Pearson for
Commissioner Mike Dalton
Commissioner David Tebbs for
Commissioner Dell LeFevre
Commissioner Jim Matson

REPRESENTING

Iron County Commissioner Representative
Beaver County Commissioner Representative

Garfield County Commissioner Representative

Kane County Commissioner Representative

OTHERS IN ATTENDANCE

Bryan Thiriot
Allison McCoy
Gary Zabriskie
Diane Lamoreaux

Five County Association of Governments
Five County Association of Governments
Five County Association of Governments
Five County Association of Government

MEMBERS NOT IN ATTENDANCE

Commissioner Victor Iverson

Washington Co. Commissioner Representative

Commissioner Dale Brinkerhoff, Chair, called the meeting to order and welcomed those in attendance. The Chair noted that a quorum of members was present for conduct of business.

I. MINUTES OCTOBER 8, 2014 AND FEBRUARY 19, 2015

Chairman Dale Brinkerhoff, Chair, entertained discussion and/or a motion to approve previous meeting minutes.

MOTION WAS MADE BY COMMISSIONER JIM MATSON, SECONDED BY COMMISSIONER TAMMY PEARSON, TO APPROVE MINUTES OF THE OCTOBER 8, 2014 AND FEBRUARY 19, 2015 MEETINGS OF THE FINANCE COMMITTEE. MOTION CARRIED BY UNANIMOUS VOTE.

II. FY 2015 MID-YEAR BUDGET REVISIONS

Ms. Allison McCoy referenced information provided on pages 1-32 of the packet containing mid-year budget revisions and indicated that the majority of revisions were for increased revenue into mainly programs in the aging division. There was also a small increase in funding for the Community Services Block Grant program, and funding for the Senior Corps programs decreased. Mr. Bryan Thiriot indicated that he would further discuss the Retired Senior Volunteer Program under Agenda Item #5.

Commissioner Dale Brinkerhoff asked that Allison review individual cost centers and note increases and/or decreases in funding. Mid-year budget revisions were outlined as follows:

- 1) Aging Waiver--** Increased revenue in the amount of \$32,000;
- 2) Special Contracts--** Increased funding for Emergency Food and Shelter program in the amount of \$21,632, increase of \$14,245 in Social Services Block Grant funding and an increase of \$13,112 for the National Caregiver program. This reflects a 4% increase to funding under special contracts;
- 3) Area Agency on Aging--** Increased revenue was received and funding was shifted between several categories. Funding to the county councils on aging was increased by \$75,000;
- 4) Weatherization--** Commissioner Brinkerhoff pointed out the large amount of funding for staff and fringe benefits in this program. He noted that rental costs seem high as well and there appears to be very little funding listed as materials versus the administrative costs. He asked that an analysis of tools, equipment costs and materials over the last two years be provided at the April Finance Committee meeting. This needs to include a physical inventory of tools and equipment. The analysis should also include the names and phone numbers of clients homes that were weatherized, the number of projects completed, time and funds charged to projects, etc. The Finance Committee needs to be able to determine if private contractors would be a more viable option for this program. Ms. McCoy pointed out that the main revision to this cost center is additional revenue provided through the state of Utah. Mr. Bryan Thiriot explained that Doug Carlson directs this program and he is very frugal with funds. One employee resigned six months ago and that position was not filled. Commissioner Dale Brinkerhoff indicated that his major concern is the amount of funding that is budgeted for administrative costs. In addition, several years back a couple of homes were weatherized that were later demolished and this did not make any sense. An analysis is needed to determine if the program could provide the same amount of service utilizing private contractors rather than having in-house staff perform those functions. Commissioner Jim Matson agreed that the long-term funding and examination of alternative methods to provide these services need to be considered. A proforma should be presented for review at the April Finance Committee meeting. It is important to make sure that we are receiving an appropriate amount of services from this program;
- 5) Child Care--** Ms. McCoy explained that when the budget was approved in June for the upcoming fiscal year Lis Barker was retiring. Finance Committee members instructed her to eliminate the excess amount in salaries from the budget because the individual replacing this position would be paid less. The Department of Workforce Services has asked that the budget amount be increased to match the contract with Five County. This does not mean that the monies will be expended, but it must match with the contracted amount;
- 6) Volunteer Center--** Mr. Bryan Thiriot explained that when Carol Hollowell departed from Five County the three Senior Corps programs were revamped. The amount of fund raising that was previously outlined did not occur and staff has been working diligently to bring in additional funding. It is important that Five County work toward implementation of a non-profit organization that can accept donations from various individuals and/or agencies. In order to sustain the Senior Corps programs a certain amount of match funding must be obtained through fund raising. Carrie Schonlaw is working closely with Ms. McCoy to make sure that budgets for these programs are on target and whenever possible utilizing aging monies to supplement the budgets;
- 7) Utah Rural Foster Grandparent Program--** Mr. Thiriot explained that this is a rural program that Five County operates in Tooele and Southeast Utah. One staff person does the majority of operation for this program. The grant requires that 80% of the funds are payed as stipends to volunteers. There are also meal and travel allowances for this program;
- 8) Human Services Transportation Planning--** Ms. McCoy explained that local participation was

inadvertently omitted from the budget and that has been included as a mid-year revision; **9) Transportation Planning--** Consultant services have been increased in the budget. This amount comes from carry over funds that are available; **10) Senior Companion Program--** Some funding from aging and other contracts did not materialize and those amounts have been eliminated. Additional funds were included in donations, but the final budget has decreased by \$9,229; **11) Community Services Block Grant Program--** Additional revenue from project income has been included in the amount of \$146,469 which was provided by the state; and **12) New Choices Waiver--** This is another aging program which received additional funding from state contracts.

Commissioner Brinkerhoff noted that \$142,500 is expended for rent expenses. Ms. McCoy indicated that a portion of that amount covers the cost of space rented from Iron County at the Fiddlers Canyon facility. That lease agreement will end in June and staff is in the process of consolidating space and trying to re-negotiate the lease beginning in July. However, rental rates charged to accounts are very reasonable in comparison to market rates. Individual costs centers are charged \$.50 per square foot for space in the St. George office. The warehouse rent is more because of the nature of the space that is being rented, and it also includes office space. Ms. McCoy further explained that funding from LIHEAP, DOE, Questar, etc. are restricted grants that have very specific expenditure requirements. In addition, some of the workers have completed specialized training to become certified to work with these programs. Any change would require a specific review of work in progress prior to shifting work out to private sector contractors. Further information to be provided for review of the Finance Committee. Commissioner Brinkerhoff indicated that he would like to schedule a Finance Committee during the lunch hour on the same dates as Steering Committee for the remainder of this year. The next meeting would be April 8, 2015 in Cedar City.

MOTION WAS MADE BY COMMISSIONER JIM MATSON, SECONDED BY COMMISSIONER TAMMY PEARSON, TO APPROVE MID-YEAR BUDGET REVISIONS AS REVIEWED. MOTION CARRIED BY UNANIMOUS VOTE.

III. FINANCE COMMITTEE AND STAFF BUSINESS

A. LINE OF CREDIT FOR FIVE COUNTY ASSOCIATION OF GOVERNMENTS

Ms. Allison McCoy explained that from time to time there is a cash flow issue when covering payroll and other expenditures. Staff has been working with Wells Fargo Bank to establish a line of credit for use when these situations occur. All expenditures at the Association of Governments are covered on a reimbursement basis and sometimes this has created a cash flow issue when payments for services provided are slow in coming through. All departments are now submitting requests for funds monthly and this is helping to avoid these types of situations. Ms. McCoy noted that the line of credit would not likely be utilized often, but it provides some level of comfort knowing that it could be used as necessary. Wells Fargo Bank has approved a line of credit in the amount of \$250,000 that would be charged a daily interest rate when drawn upon. The interest rate for a line of credit is typically a little higher in the 4-5% range. The majority of the payees are federal and state agencies and payments are made on a cash basis as requests are submitted.

A MOTION WAS MADE BY COMMISSIONER JIM MATSON TO APPROVE ESTABLISHMENT OF A LINE OF CREDIT IN THE AMOUNT OF \$250,000 FOR THE FIVE COUNTY ASSOCIATION OF GOVERNMENTS WITH WELLS FARGO BANK. THE MOTION WAS SECONDED BY COMMISSIONER TAMMY PEARSON, AND CARRIED BY UNANIMOUS VOTE.

B. OUT-OF-STATE TRAVEL - REVISED REQUEST FORM

Mr. Bryan Thiriot presented a copy of the revised out-of-state travel request form for discussion. A section has been added to the form that will be utilized by Mr. Gary Zabriskie and Ms. Carrie Schonlaw, Deputy Directors, to vet all proposed employee out-of-state travel requests. This will provide more in-depth information regarding the benefits in terms of professional development as well as to the organization as a whole. A signature block has also been added for the Chairman in the event that the Executive Director is requesting out-of-state travel approval. Finance Committee members provided their consensus for staff to move forward utilizing the new form for future out-of-state travel requests.

C. PERSONNEL - MERIT AND/OR PROMOTION RECOMMENDATIONS

Mr. Bryan Thiriot presented a recommendation to promote Mr. Levi Roberts to a Senior Planner Position. Mr. Gary Zabriskie has provided a writeup outlining the benefits of Levi's expertise and promotion to this level. The Association of Governments will be undertaking a special project beginning in July to update the National Hazard Mitigation Plan for the Five County Region. Mr. Zabriskie indicated that Levi Roberts will be lead planner in this effort to provide coordination and supervision of interns and/or staff who will be involved with the project. He will also be responsible to schedule and present approximately 25 meetings throughout the region as part of this planning process. The proposed increase will increase his salary from approximately \$3,804 to \$4,303 monthly. Funds are included in the budget to cover the costs associated with this promotion.

MOTION WAS MADE BY COMMISSIONER JIM MATSON, SECONDED BY COMMISSIONER DAVID TEBBS, TO APPROVE THE PROMOTION FOR LEVI ROBERTS TO A SENIOR PLANNER POSITION. MOTION CARRIED BY UNANIMOUS VOTE.

IV. NONPROFIT ORGANIZATION STATUS UPDATE

Mr. Bryan Thiriot reported that the engagement letter has been signed and the process of reactivating the non-profit organization is moving forward. Commissioner Jim Matson mentioned that funds are on hand in what was previously the Color Country RC&D non-profit organization account to cover costs associated with this reactivation process. Further information regarding the non-profit status will be provided to the Finance Committee as it becomes available.

V. RETIRED SENIOR VOLUNTEER PROGRAM (RSVP)

Mr. Bryan Thiriot reported that the Association of Governments has received notice that the Retired Senior Volunteer Program will not receive continued funding. As this decision was received, staff appealed the decision through the Congressional Delegation all the way to Washington, D.C. He shared a response letter provided from Representative Chris Stewart. However, the decision has been finalized and the program will be terminated. Problems associated with the program surfaced as the previous director left Five County to accept employment with St. George City. Staff has worked diligently since that time to try to bring the program into compliance, but there were too many obstacles to overcome. The Association of Governments will have the opportunity to re-apply for the program next year. Grant applications for the Senior Corps programs cover a three year period.

VI. OTHER BUSINESS

None.

A MOTION TO ADJOURN WAS MADE BY COMMISSIONER DAVID TEBBS, SECONDED BY COMMISSIONER TAMMY PEARSON. MOTION CARRIED BY UNANIMOUS VOTE.

The meeting adjourned at 1:05 p.m.

DRAFT

AGENDA ITEM # III.

FISCAL YEAR 2016

COST ALLOCATION PLAN

INDIRECT COST FORMULA

This Cost Allocation Plan has been prepared in accordance with OMB Circular A-87. It has been reviewed and approved by the Steering Committee, as represented by the local elected officials of the Five County Association of Governments.

The basis of cost allocation is direct personnel and fringe benefit costs. This basis provides the most fair allocation base for the Association's particular situation. This Plan includes:

- 1. A certification by the Executive Director**
- 2. A list of the overhead limitation applicable to each grant involved**
- 3. A financial document sustaining rates proposed**
- 4. Audit Report FY 2014 - Combined Statement of Revenues and Expenditures**

FIVE COUNTY ASSOCIATION OF GOVERNMENTS

CERTIFICATE OF INDIRECT COSTS

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

(1) All cost included in this proposal dated May 23, 2014 are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments". 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.

I declare that the foregoing is true and correct.

Governmental Unit: Five County Association of Governments

Signature:

Name of Official: Bryan D. Thiriot

Title: Executive Director

Date of Execution: _____, 2015

AGENDA ITEM # III. (Continued)

EXPLANATION OF ACCOUNT TITLES

Community Planning - U.S. Department of Commerce - Economic Development

Administration

Special Contracts - Flow-through monies and short-term contracts

Area Agency on Aging - Utah Department of Human Services

Weatherization – Housing and Community Development Division

Aging Waiver - Medicaid Waiver

CDBG - Community Development Block Grant

Child Care - Child Care Resource & Referral

Nutrition - Utah Department of Human Services

CSBG - Community Services Block Grant

RSVP - Retired Senior Volunteer Program

HEAT Assistance - Housing and Community Development Division

Volunteer Center – Washington County and Iron County

Senior Companion (SCP) - Corporation for National and Community Service

MPO Planning – Utah Department of Transportation

Transportation Program – Utah Department of Transportation

Foster Grandparent (FGP) - Corporation for National and Community Service

HOME Program - Housing and Community Development Division

United Way - United Way Dixie

SSBG - Social Services Block Grant

New Choices Waiver - Medicaid Waiver

St. George DPA - St. George City Down Payment Assistance Program

RPO Planning - Rural Planning Organization

TANF – Temporary Assistance for Needy Families

MSH - Mutual Self Help Housing Program

AGENDA ITEM # III. (Continued)

FIVE COUNTY ASSOCIATION OF GOVERNMENTS

As required by A-87, the following is a listing of the overhead limitation applicable to each grant or contract that may be involved with the Five County Association of Governments cost allocation plan.

Economic Development	None
Aging Waiver	Amount set by Contract
Aging / Nutrition	8.5% of total grant
Weatherization	10% of total grant
SSBG	10% of total grant
RSVP - FGP - SCP	Amount set by Contract
CDBG	10% of total grant
CSBG	10% of total grant
Case Management	15% of total grant
Child Care Resource & Referral	10% of total grant
Transportation Planning	Amount set by Contract
New Choices Waiver	15% of total grant
MPO & RPO	Amount set by Contract
United Way	Amount set by Contract
HEAT	Amount set by contract
Community Svs. Cont. Mgmt.	10% of total grant
Foster Grandparent	Amount set by Contract
Senior Companion	Amount set by Contract
RSVP	Amount set by Contract
MSH	Amount set by Contract

AGENDA ITEM # III. (Continued)

STAFF SALARIES & EMPLOYEE BENEFITS

Personnel costs are allocated on the basis of a monthly time sheet. The key factor is the total number of hours spent on work that is directly for a program. If an employee spends 100 percent of time on work for a specific program, the salary and fringe benefits for that period will be charged in total to that program. Should an employee do work for two or more programs, salary and fringe benefits will be allocated in the exact proportion that the hours spent indicate. Program directors must review and approve time sheets.

ACCOUNTANT COSTS

The accounting system is established as an all-inclusive system to all programs. For this reason, accountant costs cannot be charged directly to a specific program and are charged to administration.

TRAVEL EXPENSE

Travel expense will be charged according to the monthly travel sheet submitted. Travel is charged to the program for which the expense is incurred. Approval by program directors is required before payment. The AOG provides a pool of motor vehicles owned or leased by the AOG. Actual miles driven by each cost center is assessed at an established rate per mile. Per Diem and hotel costs are reimbursed as established by travel policies.

PRINTING AND COPYING

Printing of plans, covers of plans, forms, etc., are charged to the particular program. If a form is to be used by the Association of Governments as a whole, it is charged to administration. Control of copy costs is handled in the following manner: Each program has a specific account code which is entered into the copy machine each time a copy is made. Entering this code enables the machine to accurately account for each copy made and allocate that copy to a particular account. A special account code is used for administration costs. These are copies taken in the course of business of the association as a whole. A monthly meter reading of the machine indicates how many copies have been made by each account and expenses are broken out proportionately.

AGENDA ITEM # III. (Continued)

OFFICE FURNITURE AND EQUIPMENT

When an item of equipment is purchased, its specific purpose is identified. That purpose is directly traceable to a program or to the association as a whole. A desk for the director of a program would be paid for and charged directly to that program.

OFFICE SUPPLIES

Office supplies are charged to specific programs. All office supplies are purchased through various office suppliers, so as to take full advantage of sale prices and lower costs, and they are coded for each department for direct costing.

SPACE COSTS

Rent is charged to the specific program as the space is used. If the landlord puts a value on the particular room used, that cost is charged. If a section of a building is rented as a whole and several departments use it, the rent cost is allocated by square feet of usage with a factor to allow for quality. Space for the Executive Director's office, or for a joint reception area and conference room, cannot be charged directly to any program without going to an unjustifiable length in allocation. These costs, therefore, are charged to administration.

COMMUNICATIONS

Fixed phone charges are allocated by equipment usage or the same way that the charges are billed. Long distance or toll charges are billed as used and charged to appropriate accounts. Equipment used by the Executive Director and toll charges incurred by him in the course of association business will be charged to administration.

POSTAGE

Postage use is controlled by a postage meter. Each program has a specific account code which is entered into the postage meter each time mail is processed. Entering this code enables the machine to accurately account for the amount of postage used by each program. A monthly meter reading of the machine indicates the amount of postage incurred by each account and expenses are allocated proportionately.

AGENDA ITEM # III. (Continued)

AUDITING

Because of the structure of the Association of Governments, it is nearly impossible to audit one program without auditing them all. The association operates out of a general bank account; it has one employer identification number; and it is considered the employer of all employees. The costs of audit under conditions of OMB Circular A-133 are charged to administration.

FISCAL MANAGEMENT

The association's payroll management system is maintained by computer. Fiscal management services are purchased from Hinton Burdick Hall & Spilker, PLLC, and charged to Administration.

OTHER COSTS

This expense category is designed for those types of expenses that may occur through the course of the accounting period that are necessary but not considered "normal." The organization could possibly go through the period without incurring this type of expense, but because of the number of different things involved that could happen, one or more surely will. Upgrades to the computer server, fax machine, repair and maintenance of equipment, etc., are examples. These expenses are charged to the program they benefit or to administration, if all programs are benefitted.

APPLIED ADMINISTRATION COSTS

All costs not directly chargeable to a specific program are charged to administration. These costs include the salary, fringe benefits, clerical costs, and expenses of the Executive Director and support staff. Other costs that are not directly chargeable are also included and charged under the heading of administration costs. The net of all administration costs are applied across the board by the use of a single composite rate. This rate is the ratio of net administration on common costs divided by total direct personnel costs.

AGENDA ITEM # III. (Continued)

FIVE COUNTY ASSOCIATION OF GOVERNMENTS INDIRECT COST ALLOCATION PLAN FY 2016

	Aging Waiver Admin	Home Program	Aging Waiver Program	Comm. Planning	AAA	Wealth.	RSVP	Vol. Ctr. Iron	CCRBR	Nutrition	HEAT	Mob. Mgmt	Vol. Ctr. Wash.	Forier Grnd.	Rural Foster Gr	Unified Way	HS Trans. Planning	Deine MPO	Senior Comp.	C5KG	Iron Co. RPO	FOYC	New Choices Waiver	St. Geo. DPA	Critical Needs Housing	TANF	Mutual Self Help	Total	
Salaries	177,546	33,597	2,358	29,857	183,574	44,572	302,012	71,646	4,903	217,662	6,458	200,129	26,062	19,113	20,854	32,488	16,590	11,833	156,395	20,210	86,839	17,608	15,937	165,520	8,729	1,887	11,204	24,133	1,712,270
Fringe Benefits	84,433	10,170	3,425	12,006	80,274	32,865	216,111	56,640	5,088	121,364	3,194	99,361	15,075	12,457	17,588	28,404	1,647	7,441	84,091	15,009	47,756	8,704	1,402	66,870	6,913	572	3,508	13,131	969,046
Travel	4,144																												
Current Expenditures	93,676																												
Equipment	1,406																												
TOTAL	361,205	43,717	5,783	41,863	243,848	77,437	518,123	128,286	9,991	329,026	9,652	292,490	41,137	31,570	38,442	60,892	18,237	19,374	240,486	35,219	134,595	26,312	17,339	232,390	15,642	2,459	14,712	37,264	2,681,316
Unallowable Costs	0																												
Allowable Admin Exp.	361,205																												

Total Salaries including Admin 2,943,295

% of Admin Cost = 13.47%
Other Land Salaries and Fringe 13.47%

Indirect cost rate calculated by dividing allowable administration costs of \$381,205 by \$2,881,316 which equals 13.47% in accordance with DMRC Circular A.87.

AGENDA ITEM # III. (Continued)

Five County Association of Governments
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 All General Funds
 For The Year Ended June 30, 2014

	<u>Fund 1</u>	<u>Fund 2</u>	<u>Fund 3</u>	<u>Fund 4</u>	<u>Fund 5</u>	<u>Fund 6</u>	<u>Fund 7</u>	<u>Fund 8</u>	<u>Fund 9</u>
	<u>Administration</u>	<u>Waiver Aging Admin</u>	<u>Home Program</u>	<u>Aging Waiver Services</u>	<u>Community & Economic Dev.</u>	<u>Special Contracts</u>	<u>Area Agency On Aging</u>	<u>Weatherization</u>	<u>Retired Senior Volunteer Program</u>
REVENUES:									
State	\$	\$ 17,582	\$ 8,924	\$ 77,073	\$ 100,000	\$ 416,943	\$ 204,703	\$ 104,144	\$ 5,500
Federal		41,327			165,380	407,019	322,288	707,678	184,605
State Appropriations									
Indirect Cost Allocations	318,093								
County/Local Participation					91,275	38,873			500
Accrued (Unearned) Revenue		(743)	6,682		(33,219)	(5,549)		(5,552)	
Other					46,435	54,699		18,951	
TOTAL REVENUES	318,093	58,166	15,606	77,073	369,871	911,985	526,991	825,221	190,605
EXPENDITURES									
Director	48,281	12,993			17,930		44,572		13,678
Planner/Coordinator		3,112	2,358	29,857	145,644			54,144	43,476
Supervisor		11,313						206,384	
Secretarial	129,265	6,179				7,356		41,484	14,492
Payroll Taxes	16,786	2,194	297	2,953	15,515	4,951		30,065	6,657
State Retirement	28,580	3,764	408	4,166	29,410	8,674		52,095	11,636
Group Insurance	39,067	4,162	720	4,917	35,349	11,884		133,951	38,347
Total Payroll & Related Expense	261,979	43,717	3,783	41,893	243,848		77,437	518,123	128,286
Materials								145,716	
Fiscal Management	17,652								
Rent	20,666	512		1,002	2,570		1,237	31,158	7,680
Travel	4,144	8,369	1,150	3,906	12,740		10,676	33,345	1,950
Printing	5,274	404	33	574	3,655		772	953	1,535
Postage	3,708	21	9	170	1,741		475	866	1,961
Telephone	3,107	427	44	1,356	2,343		791	5,755	1,865
Office Supplies	2,573	113		366	1,318		181	5,691	1,161
Indirect Cost Allocation		4,730	454	6,832	29,262		9,293	33,161	15,394
Consultant/Contract Services		152		7,967	3,982			445	
Capital Outlay	1,406	464		57	1,170			25,855	741
County Council on Aging							424,492		
Other	40,696		10,123		4,344	916,743			30,032
TOTAL EXPENDITURES	761,205	58,909	15,606	64,123	306,973	916,743	526,986	801,268	190,605
Excess (Deficit) of Revenues Over Expenditure:	(43,112)	(743)		12,950	62,898	(4,758)	5	23,953	
TRANSFER FROM (TO) OTHER FUNDS	43,143	743		(10,027)	(50,030)	9,370	(86)		
OTHER FUNDING SOURCES/(USES)									
BEGINNING FUND BALANCE	3,377			6,128	406,870	9,663	7,868	158,033	
YEAR END FUND BALANCE	\$ 3,408	\$	\$	\$ 9,051	\$ 419,738	\$ 14,275	\$ 7,787	\$ 181,986	\$

See Notes to Financial Statements

AGENDA ITEM # III. (Continued)

<u>Fund 10</u> Human Services	<u>Fund 11</u> Volunteer Center-Iron Co	<u>Fund 13</u> Child Care R & R	<u>Fund 14</u> Nutrition	<u>Fund 15</u> Heat Assistance	<u>Fund 18</u> Mobility Management	<u>Fund 19</u> Volunteer Center-Wash Co	<u>Fund 20</u> Foster Grandparent	<u>Fund 21</u> Rural Foster Grandparent	<u>Fund 22</u> United Way Dixie	<u>Fund 24</u> H.S. Transp. Planning	<u>Fund 25</u> Transportation Planning
\$	\$	\$	\$ 312,234	\$	\$ 6,875	\$	\$ 5,500	\$	\$	\$	\$ 10,000
		456,914	464,778	412,229	30,997	4,000	85,286	171,058		18,115	375,455
	7,514					93,670	40,858	100	22,840		43,999
				(834)						(13)	(24,724)
86	10,946	12,141	306,978								
86	18,460	469,055	1,083,990	411,395	37,872	97,670	131,644	171,158	22,840	18,102	404,730
	69	80,943	5,365		4,366	14,161	5,673	4,844		4,650	73,412
	4,834	119,581		42,698	21,419	4,952	8,369	27,282	16,590	7,283	82,983
		17,138		157,431	277						
			1,093				6,812	362			
	523	18,903	613	18,331	2,637	1,807	2,242	3,003	1,647	1,175	14,942
	765	32,692	1,117	20,681	3,116	3,305	3,575	4,849		1,951	24,455
	3,800	69,769	1,464	60,349	9,322	7,345	11,771	20,552		4,315	44,694
	9,991	339,026	9,652	299,490	41,137	31,570	38,442	60,892	18,237	19,374	240,486
			1,006,039	22,464							
		20,181	1,237	27,283		2,412	1,767	1,469	340		2,701
	3,820	16,686	316	4,432	965	4,319	589	3,012	14	518	12,502
	47	7,740	94	790	212	523	876	375	400	180	734
	110	2,001	118	423	3	786	473	569	107	2	148
	181	6,971	81	6,353	452	548	555	343	204	206	2,072
	2,766	2,390		5,227	25	2,433	1,238	1,509	1,043	26	572
	1,198	38,626	1,158	35,939	4,936	3,788	4,613	7,307	2,188	2,325	28,858
								168			105,121
	142	2,667	65,368	3,994	15	311			245		592
	205	29,417	10,066			10,028	84,341	95,514			3,606
	18,460	465,705	1,094,129	411,395	47,745	56,718	132,894	171,158	22,778	22,671	397,392
86		3,350	(10,139)		(9,873)	40,952	(1,250)		62	(4,529)	7,338
					9,697	(38,127)				4,529	(7,338)
1,273	200	21,178	136,097		387	2,000			(62)		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1,359	200	24,528	125,958		211	4,825	(1,250)				

AGENDA ITEM # III. (Continued)

Fund 27 Senior Companion	Fund 28 CSBG	Fund 32 Iron Co. RPO	Fund 33 Habitat for Humanity	Fund 34 Friends of the Volunteer Center	Fund 36 New Choices Waiver	Fund 37 St. George Down Payment Asstnce	Fund 39 Critical Needs Housing	Fund 40 TANF Program	Fund 44 Mutual Self Help	Totals (Memorandum Only)	
										June 30, 2014	June 30, 2013
\$ 5,500	\$ 319,330	\$	\$	\$	\$ 357,733	\$	\$ 20,000	\$ 88,079	\$ 75,459	\$ 1,652,711	\$ 1,618,666
92,562						122,271				4,544,830	4,430,157
		31,429		24,842						318,093	276,037
12,850					12,570	(8,687)		1,327		408,750	389,478
1,500	(12,880)									(70,122)	8,854
2,606			5,324							458,166	402,907
115,018	306,450	31,429	5,324	24,842	370,303	113,584	20,000	89,406	75,459	7,312,428	7,126,099
5,197	49,724	3,769						265	12,334	402,226	395,996
13,439		13,839		15,937	140,176	8,729	1,887	10,939	11,799	831,347	849,558
	37,115				18,387					448,045	415,451
1,554					6,957					215,554	194,007
2,084	8,362	1,054		1,402	14,552	959	182	1,170	2,337	177,343	178,073
3,417	15,073	1,482			24,124	1,595	301	1,854	3,792	286,877	263,579
9,508	24,321	6,168			28,194	4,359	89	484	7,002	581,903	545,626
35,219	134,595	26,312		17,339	232,390	15,642	2,459	14,712	37,264	2,943,295	2,842,390
										1,174,219	1,162,984
										17,652	16,900
1,767	4,231	506	3,587	2,408	4,468				410	139,592	128,337
531	10,193	757		2,748	11,077	65			5,244	154,277	154,843
528	2,162	218	851	315	1,264	252			609	31,390	32,350
425	515	1	682		251	2			24	15,391	16,126
480	2,377	341	40	347	4,189	155			918	42,501	42,574
1,277	4,237	80	15	1,685	648				675	37,249	40,678
4,226	16,392	3,157			24,752	1,877		1,926	4,472	286,864	246,551
					31,192				22,000	188,568	185,581
	2,462	16			455		17,541		1,843	114,435	90,355
										424,492	371,519
108,691	129,486				17	95,591		72,768	2,000	1,643,669	1,775,074
153,144	306,450	31,388	5,175	24,842	310,723	113,584	20,000	89,406	75,459	7,213,594	7,106,162
(38,126)		41	149		59,580					98,834	19,937
38,126											
		(59)	(160)							752,793	732,856
\$	\$	\$ (18)	\$ (11)	\$	\$ 59,580	\$	\$	\$	\$	\$ 851,627	\$ 752,793



AGENDA ITEM # IV.

March 25, 2015

Five County Association of Governments
Finance Committee

RE: Self Help 523 Technical Assistance Grant

It seems there has been some misunderstanding and misinformation concerning the Self Help 523 Technical Assistance Grant (523 Grant) that Five County Association of Governments (FCAOG) is administering.

As I understand it, some of the information the Steering Committee was operating under and what the Grant actually requires is not the same. For clarification here are some facts concerning the program.

The Self Help owner/builder program requires participants to complete 65% of home building and 35% is done by subcontractors. Groups of 4 to 10 families participate in building all of the homes in the group and no one can move in until all homes are complete. The participants must be below 80% of the County's median income to qualify for a Rural Development 502 construction to permanent loan. Families that qualify for a Rural Development 502 mortgage loan have an affordable mortgage and can earn equity in their property with their hard work. This is a growing program in the state and there have been over 1,000 homes built in Utah over the last 10 years, many in the FCAOG area. Over 50,000 Self Help homes have been built across the nation.

The 523 Grant is awarded to a non-profit Agency, such as FCAOG, to administer the Self Help program. For the owner/builders to be able to complete the building, the 523 Grant enables the Agency to complete the following tasks:

- Market the program and recruit participants
- Put together groups for building
- Preliminary processing of applications to determine eligibility for the program
- Locating lots for building in local communities
- Obtaining contracts with sub-contractors
- Technical assistance or teaching participants what to do to complete 65% of building
- Track and report progress of completion of the Grant to Committee, RD and RCAC
- Draw and track participant's construction funds and pay material and other costs related to building
- Attend meetings and training to support and improve program

These tasks require several staff members, full or part time, whose salaries and program expenses are paid by the 523 Grant, including but not limited to: construction supervisor(s), program manager, executive director, accountant, loan processor(s).

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AGENDA ITEM # IV. (Continued)

The Five County Staff, especially Doni Pack and Jerry Allred, have done an excellent job getting the program under way and meeting the requirements of the 523 Grant. The five (5) homes started by Color County were finished timely. Through some trial a new group of 4 homes are under way in Toquerville and they anticipate another group of 4 in Toquerville. This would complete the current 523 Grant of 13 units.

At this point your staff for this program is 1 FTE, 1 PT employee and 1 contract employee. If a new subsequent 523 Grant application was made to continue the Self Help Program, Rural Development would require changes and additions to the grant budget, including staffing and eligible expenses.

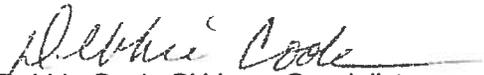
If the Steering Committee does not support continuing the Self Help program, after completion of the 4 homes now under construction the 523 Grant can be terminated.

The next 523 Grant application would need to be submitted when the last 4 homes have started construction, around July 2015. The maximum Grant Five County can apply for is \$549,560 this would be 18-20 EU's or homes. The end of the current 2-year grant period is 12/1/15. We realize that the Self Help Program can only continue with Five County if the Steering Committee is in full and complete support and is willing to meet the 523 Grant conditions.

Rural Development and Rural Community Assistance Corp would like to see FCAOG continue with the Self Help Program and would continue to work with the Committee and the Agency to ensure success. Your staff has done great things with this program in a very short time.

Rural Development and Rural Community Assistance Corp staff would like to meet with the Committee to present information and answer any questions you may have. Please feel free to contact any of the staff listed below.

Thank you for your consideration,



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Bryan Thiriot, ED, Five County AOG