

AGENDA ITEM #II-D

FIVE COUNTY ASSOCIATION OF GOVERNMENTS  
INDIRECT COST ALLOCATION PLAN FY 2017

Admin	Admin	Home Program	Home Program	Admin. Planning	Admin. Planning	AAA	Wash.	W&C	Vol Cr	Vol Cr	HEAT	Mdb. Mgmt	Vol Cr	Foster	Rural	United Way	HS Train.	Senior	Senior	Vol. Tra	Vol. Tra	Iron Co.	New Choices	St. Geo.	Child	Mutual Self	Total			
Admin	Admin	Program	Program	Planning	Planning	AAA	Wash.	W&C	Vol Cr	Vol Cr	HEAT	Mgmt	Wash.	Foster	Foster	United Way	HS Train.	Comp.	Comp.	Assistance	Assistance	NO	W&C	DPA	Headng	Help	COCS	Total		
182,289	40,787	780	4,819	165,215	55,091	28,725	32,962	2,424	202,207	3,688	201,197	37,015	1,189	21,149	16,177	18,200	9,545	18,150	102,119	8,882	5,547	17,241	19,435	911	1,451	7,184	40,607	3,994	1,708,616	
71,572	12,227	475	24,657	76,979	26,513	17,236	22,124	1,164	110,879	1,431	92,891	19,771	180	13,878	26,349	2,099	5,702	84,411	8,959	2,814	1,216	9,445	76,394	454	1,103	5,078	23,415	1,698	901,729	
0																														
91,716																														
649																														
329,216	52,294	1,255	66,376	242,504	81,604	445,311	55,086	3,588	321,466	5,499	296,090	56,826	1,379	36,027	62,266	21,599	12,167	251,119	28,109	161,116	11,696	6,373	26,446	272,850	1,385	2,758	11,222	64,022	5,692	2,810,395
0																														
129,216																														

Indirect cost rate calculated by dividing allowable administration costs of \$239,216 by \$2,810,395 which equals 18.5%

% of Admin  
Costs to  
Other Fund  
Salaries  
and Fringe  
11.81%

Total  
Salaries  
and Fringe  
Including  
Admin  
2,817,236

**FISCAL YEAR 2017**

**COST ALLOCATION PLAN**

**INDIRECT COST FORMULA**

**This Cost Allocation Plan has been prepared in accordance with OMB Uniform Guidance. 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 2015 - 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 April 20, 2016 are allowable in accordance with the requirements of the Federal award(s) to which they apply and OMB Uniform Guidance, "Uniform Administrative, Requirements, Cost Principles, and Audit Requirements for Federal Awards". 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: \_\_\_\_\_, 2016**

## **EXPLANATION OF ACCOUNT TITLES**

**Community Planning - U.S. Dpt 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**

**HEAT Assistance - Housing and Community Development Division**

**Volunteer Programs – Fundraising**

**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**

**United Funding-PAHTF critical needs housing**

**Volunteer Income Tax Assistance-Federal and State**

## 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.

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

### **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.

### **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.

### **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 Uniform Guidance are charged to administration.

### **FISCAL MANAGEMENT**

The association's payroll management system is maintained by computer. Fiscal management services are purchased from *Hinton Burdick CPAs and Advisors* 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.

Five County Association of Governments  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 All General Funds  
 For The Year Ended June 30, 2015

	Fund 1	Fund 2	Fund 3	Fund 4	Fund 5	Fund 6	Fund 7	Fund 8	Fund 9	Fund 10	Fund 11
	Administration	Aging Waiver Admin	Home Program	Aging Waiver Services	Community & Economic Dev.	Special Contracts	Area Agency On Aging	Weatherization	Retired Senior Volunteer Program	Human Services	Volunteer Center-Iron Co
<b>REVENUES</b>											
State	\$	\$ 28,301	\$	\$ 113,550	\$ 100,000	\$ 350,059	\$ 255,069	\$ 61,244	\$ 5,500	\$	\$
Federal		37,370			150,797	438,251	310,807	574,855	54,525		
State Appropriations											
Indirect Cost Allocations	321,991										
County/Local Participation					112,825	49,495			10,830		
Accrued (Unearned) Revenue			1,437		6,019	8,253		(1,223)	20,838		
Other	4,016				25,483	6,298					13,301
<b>TOTAL REVENUES</b>	<b>326,007</b>	<b>65,671</b>	<b>1,437</b>	<b>113,550</b>	<b>395,124</b>	<b>852,356</b>	<b>565,876</b>	<b>634,876</b>	<b>91,693</b>		<b>13,301</b>
<b>EXPENDITURES</b>											
Director	42,556	16,062			25,436		41,135		16,440		1,199
Planner/Coordinator		1,816	780	40,508	140,089		1,241	54,984	16,104		1,225
Supervisor		13,746		1,411				169,987			
Secretarial	120,713	9,143					12,715	42,324	418		
Payroll Taxes	15,148	2,600	72	4,097	15,795		5,442	27,320	4,287		271
State Retirement	31,271	4,987	144	7,383	31,672		9,799	49,206	5,097		261
Group Insurance	27,153	4,640	259	12,977	29,512		11,312	101,410	12,740		632
Total Payroll & Related Expense	236,841	52,994	1,255	66,376	242,504		81,644	445,231	55,086		3,588
Materials								92,595			
Fiscal Management	16,745										
Rent	21,268	638		1,651	2,806		1,463	19,679	2,710		
Travel		3,804		4,104	11,362		9,579	18,477	1,063		1,910
Printing	3,071	271	11	647	3,480		1,585	1,392	1,719		203
Postage	3,711	25		350	4,023		1,571	777	1,397		76
Telephone	5,926	403	18	1,101	2,127		808	5,981	928		31
Office Supplies	6,105	1,540		566	2,360		301	6,931	801		1,517
Indirect Cost Allocation		5,440	153	7,926	29,586		12,126	33,192	6,709		438
Consultant/Contract Services		547		9,651				525			
Capital Outlay	649				4,634		2,092	11,747	188		56
County Council on Aging							440,407				
Other	34,900	9			2,181	867,339	14,300		21,092		5,259
<b>TOTAL EXPENDITURES</b>	<b>329,216</b>	<b>65,671</b>	<b>1,437</b>	<b>92,372</b>	<b>305,063</b>	<b>867,339</b>	<b>565,876</b>	<b>636,527</b>	<b>91,693</b>		<b>13,078</b>
Excess (Deficit) of Revenues Over Expenditure	(3,209)			21,178	90,061	(14,983)		(1,651)			223
TRANSFER FROM (TO) OTHER FUNDS					(22,061)	(4,000)					
OTHER FUNDING SOURCES/(USES)											
BEGINNING FUND BALANCE	3,408			9,051	419,738	14,275	7,787	181,986		1,359	200
YEAR END FUND BALANCE	\$ 199	\$	\$	\$ 30,229	\$ 487,738	\$ (4,708)	\$ 7,787	\$ 180,335	\$	\$ 1,359	\$ 423

See Notes to Financial Statements

Fund 13 Child Care R & R	Fund 14 Nutrition	Fund 15 Hent Assistance	Fund 18 Mobility Maangement	Fund 19 Volunteer Center-Wash Cu	Fund 20 Foster Grandparent	Fund 21 Rural Foster Grandparent	Fund 22 United Way Disie	Fund 24 H.S. Transp. Planning	Fund 25 Transportation Planning	Fund 27 Senior Companion	Fund 28 CSBG	Fund 29 Volunteer Inc. Tax Assistance	Fund 31 VITA IRS	Fund 32 Iron Co. RPO
\$ 434,401	\$ 295,485	\$ 393,461	\$ 54,875	\$	\$ 5,500	\$ 10,192	\$	\$ 14,416	\$ 412,998	\$ 5,500	\$ 354,500	\$ 17,933	\$ 9,594	\$
				10,000	1,617	7,970	19,379		40,001	4,861				32,286
10,680	315,341				26,893			(122)	10,733	22,925	(3,215)	(173)	(91)	
445,081	1,123,721	393,461	54,875	10,000	120,786	156,454	19,379	14,294	463,732	125,549	352,704	17,760	9,503	32,286
44,165	3,283		6,731	1,199	3,876	3,850		3,118	80,828	12,615	36,384	232	446	3,324
138,938		42,363	30,324		12,978	32,087	19,500	6,447	86,100	5,346		5,477	2,263	13,717
19,404		160,836									63,935	3,173	2,838	
	385				5,295	390				1,189				
17,581	334	19,671	2,658	124	1,854	3,680	2,099	945	15,457	2,016	10,495	637	254	2,620
29,892	677	22,744	4,908	56	3,348	5,286		1,674	27,812	2,797	16,657	955	453	1,525
71,506	820	50,476	12,205		8,676	17,403		3,083	41,542	4,146	33,645	1,222	519	5,300
321,486	5,499	296,090	56,826	1,379	36,027	62,696	21,599	15,267	251,739	28,109	161,116	11,696	6,773	26,486
	1,096,134	5,578												
21,657	1,173	27,744	228		676	1,668		228	3,288	283	6,954	1,300	1,300	588
15,175	75	4,310	3,115		557	3,397		270	17,698	624	8,015	544		1,313
6,469	51	1,064	275	121	962	447	506	83	2,831	921	3,253	144	134	176
1,262	106	374	10	74	470	334	31	11	371	433	339	48		9
6,945	53	10,288	508	318	942	38	39	149	1,840	404	3,143	1,092		266
2,863		7,058	257	121	423	448	475	150	1,440	286	2,494	893	1,070	217
16,854	671	36,123	6,933	168	4,395	7,649	2,635	1,862	30,048	3,429	18,616	1,289	226	3,231
1,377	6,140	4,832			21				146,310		108,798			
									1,323		2,174			
30,861	11,776			10,000	77,063	79,777			2,000	93,060	38,140	754		
444,949	1,121,678	393,461	68,152	12,181	121,536	156,454	25,285	18,020	458,888	127,549	353,042	17,760	9,503	32,286
132	2,043		(13,277)	(2,181)	(750)		(5,906)	(3,726)	4,844	(2,000)	(338)			
			13,719		2,000			3,726	(4,844)	2,000	338			
24,528	125,958		211	4,825	(1,250)									(18)
\$ 24,660	\$ 128,001	\$	\$ 653	\$ 2,644	\$	\$	\$ (5,906)	\$	\$	\$	\$	\$	\$	\$ (18)

