

**FISCAL YEAR 2024
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 Finance Committee and is ratified during the Budgetary Process by the Five County 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 2021 - 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 March 29, 2023**
- (2) 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: _____ *Draft unapproved will be submitted June Steering Committee*

Name of Official: Bryan D. Thiriot

Title: Executive Director

Date of Execution: March 29, 2023

EXPLANATION OF ACCOUNT TITLES

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

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

Community Fire Prevention-Division of Forestry, Fire and State Lands

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

**Retired Senior Volunteer Program (RSVP)- 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

SSBG - Social Services Block Grant

New Choices Waiver - Medicaid Waiver

RPO Planning - Rural Planning Organization

TANF – Temporary Assistance for Needy Families

United Funding-PAHTF critical needs housing

Volunteer Income Tax Assistance-Federal and State

COC Continuum of Care and COC Continuum of Care Expansion

CAP – Community Action Programs

Court Ordered Community Service-Judicial Systems

FIVE COUNTY ASSOCIATION OF GOVERNMENTS

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.

Aging Waiver	Amount Set by Contract
Community and Economic Development	Amount Set by Contract
Economic Development Association	Amount Set by Contract
Aging/Nutrition	8.5% of Total Grant
Weatherization	10% of Total Grant
Care about Child Care	10% of Total Grant
Heat	Amount Set by Contract
Transportation Planning	Amount Set by Contract
Foster Grandparent	Amount Set by Contract
Senior companion	Amount Set by Contract
RSVP	Amount Set by Contract
MPO and RPO	Amount Set by Contract
SSBG	9% of Total Grant
CSBG	10% of Total Grant
VITA IKISI and VITA IRS	Amount Set by Contract
TANF	Amount Set by Contract
CDBG	10% of Total Grant
Community Fire Prevision Planning	Amount Set by Contract
Continuum of Care and COC Expansion	10% of Total Grant
Emergency Solutions Grant	Amount of Set by Contract
Emergency Food and Shelter	2% of Total Grant
Emergency Food Network	5% of Total Grant
The Emergency Food Assistance Program	Amount Set By Contract

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

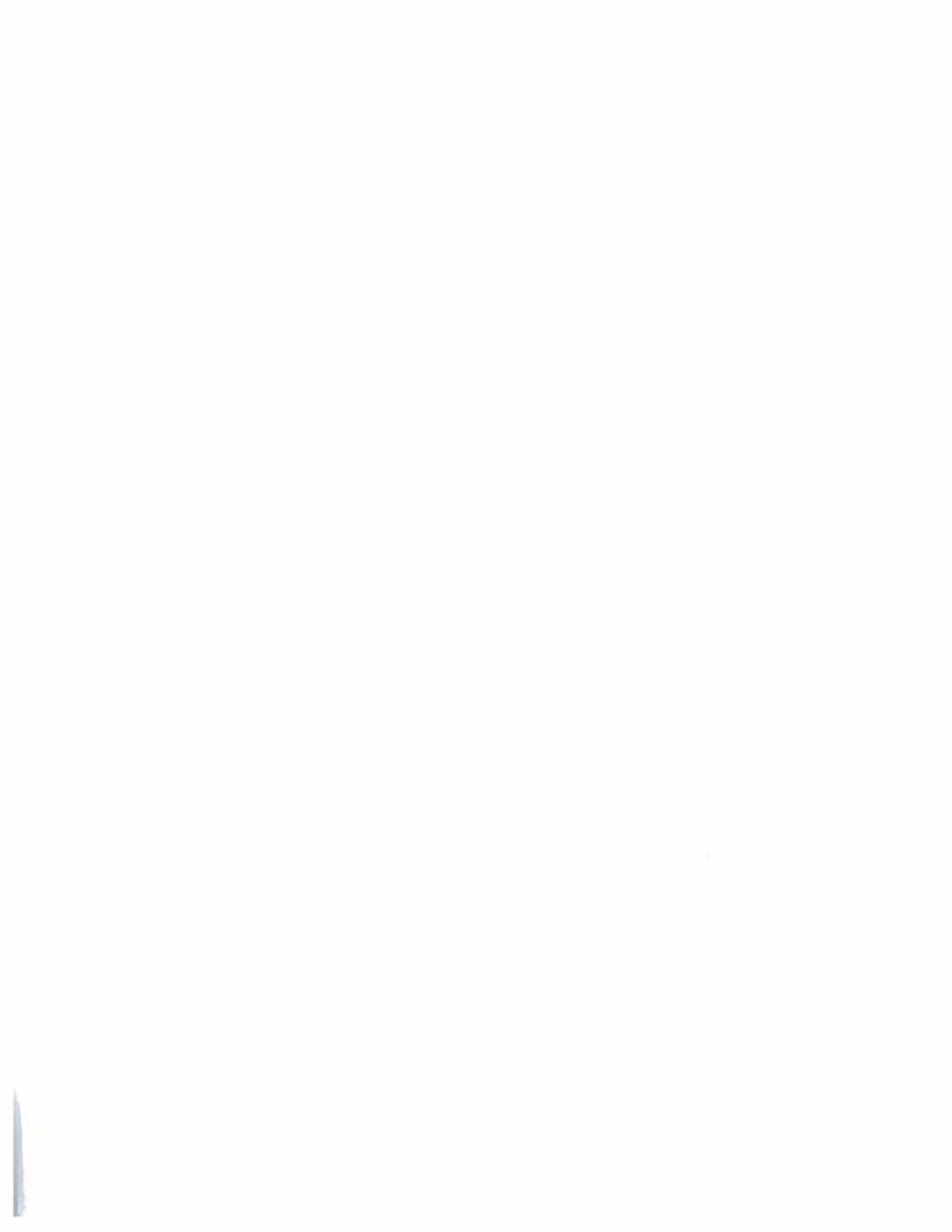
The association's payroll management system is maintained by computer. Fiscal management services are purchased from *Hinton Burdick CPAs and Advisors* and charged to Administration.

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 Fund Programs
For The Year Ended June 30, 2022

	<u>Program 1</u>	<u>Program 2</u>	<u>Program 3</u>	<u>Program 4</u>	<u>Program 5</u>
	<u>Administration</u>	<u>Aging Waiver Admin</u>	<u>Veteran's Direct</u>	<u>Aging Waiver Services</u>	<u>Community & Economic Dev.</u>
REVENUES:					
State & Federal Contracts	\$	\$ 90,832	\$ 452,344	\$ 155,368	\$ 515,046
Indirect Cost Allocations	596,985				
County/Local Participation					117,316
Other					1,350
TOTAL REVENUES	596,985	90,832	452,344	155,368	633,712
EXPENDITURES:					
Total Payroll & Related Expense	366,622	76,173	54,108	115,293	421,547
Materials					
Fiscal Management	30,091				
Rent	27,303	656	956	2,023	3,485
Travel & Training	16,730	1,731	4,120	4,687	13,075
Printing	1,526	1,112	114	353	1,738
Postage	1,867	319	31	362	520
Telephone	5,401	1,012	1,304	1,557	4,045
Supplies	9,203	2,495	425		12,237
Indirect Cost Allocation		7,209	7,754	16,522	60,408
Consultant/Contract Services	20,680	125	382,137	29,167	
Capital Outlay	6,041		1,308		3,266
County Council on Aging Assistance			50		92,317
Other	43,716		37		3,672
TOTAL EXPENDITURES	529,180	90,832	452,344	169,964	616,310
Excess (Deficit) of Revenues Over Expenditures	67,805			(14,596)	17,402
Transfer From (To) Other Programs					
Other Programing Sources/(Uses)					
Beginning Program Balance	(34,749)			19,242	405,882
Year End Program Balance	\$ 33,056	\$	\$	\$ 4,646	\$ 423,284

See Notes to Financial Statements

<u>Program 6</u>	<u>Program 7</u>	<u>Program 8</u>	<u>Program 9</u>	<u>Program 10</u>	<u>Program 11</u>	<u>Program 12</u>	<u>Program 13</u>	<u>Program 14</u>
Special Contracts	Area Agency On Aging	Weatherization	RSVP	Human Services	Hurricane Valley Food Pantry	Continuum of Care	Child Care R & R	Nutrition
\$ 253,091	\$ 674,967	\$ 1,088,355	\$ 120,364	\$ 705	\$	\$ 131,869	\$ 775,062	\$ 1,191,998
					27,077			
39,733					1,662	9,886	6,946	396,360
292,824	674,967	1,088,355	120,364	705	28,739	141,755	782,008	1,588,358
	114,187	635,488	80,658		1,240	21,879	585,151	17,998
		246,174					10,185	1,525,807
	868	38,026	300				20,012	289
	3,351	33,039	2,117			547	32,291	483
	693	1,496	2,015		1	26,485	3,472	43
	320	1,053	812				1,014	47
	3,173	12,303	1,365			100	15,620	450
	4,061	4,642	9,735		427		4,611	114
	24,416	73,856	11,558		178	2,609	76,905	2,579
		638	8,035		4,491	14,269	8,799	11,382
	29		72				11,302	29,756
	519,037							
	278					86,425		
300,112	4,554	41,640	3,697	150	1,181		4,342	
300,112	674,967	1,088,355	120,364	150	7,518	152,314	773,704	1,588,948
(7,288)				555	21,221	(10,559)	8,304	(590)
157,357	7,337	175,861		15,976	(10,659)	(3,868)	12,627	232,036
\$ 150,069	\$ 7,337	\$ 175,861	\$	\$ 16,531	\$ 10,562	\$ (14,427)	\$ 20,931	\$ 231,446

Five County Association of Governments
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All General Fund Programs
For The Year Ended June 30, 2022

	<u>Program 15</u>	<u>Program 18</u>	<u>Program 19</u>	<u>Program 20</u>	<u>Program 21</u>	<u>Program 24</u>
	Heat	Mobility	Volunteer Center Wash County	Foster Grandparent	Heat/ Water LIHWAP	H.S. Cons. Transportation Planning
	Assistance	Mgt				
REVENUES:						
State & Federal Contracts	\$ 814,353	\$ 67,342	\$	\$ 82,818	\$ 59,221	\$ 20,533
Indirect Cost Allocations						
County/Local Participation		13,954	21,025			4,369
Other						
TOTAL REVENUES	814,353	81,296	21,025	82,818	59,221	24,902
EXPENDITURES:						
Total Payroll & Related Expense	580,049	72,030		38,330	51,866	21,946
Materials	33,111					
Fiscal Management						
Rent	42,376	249		567		249
Travel & Training	4,467	608		5,969		
Printing	512	60	1	410		184
Postage	1,091		1	164		
Telephone	20,095	785		649		142
Supplies	13,097		72	249		
Indirect Cost Allocation	83,121	10,323		5,493	7,355	3,145
Consultant/Contract Services			867	374		
Capital Outlay	11,338					
County Council on Aging Assistance						
Other	25,096			31,769		
TOTAL EXPENDITURES	814,353	84,055	941	83,974	59,221	25,666
Excess (Deficit) of Revenues Over Expenditures		(2,759)	20,084	(1,156)		(764)
Transfer From (To) Other Programs						
Other Programing Sources/(Uses)						
Beginning Program Balance	3	874	53,849	(4,364)		(237)
Year End Program Balance	\$ 3	\$ (1,885)	\$ 73,933	\$ (5,520)	\$	\$ (1,001)

See Notes to Financial Statements

<u>Program 25</u>	<u>Program 26</u>	<u>Program 27</u>	<u>Program 28</u>	<u>Program 29</u>	<u>Program 30</u>	<u>Program 31</u>	<u>Program 32</u>	<u>Program 33</u>
Dixie MPO	SSBG	Senior Companion	CSBG	Utah CAP	Caregiver Support	EFA QEFAF	Iron County RPO	Emergency Rent Assistance
\$ 490,578	\$ 101,780	\$ 122,435	\$ 156,147	\$ 21,762	\$ 249,948	\$ 35,225	\$	\$ 136,310
52,000		4,363					39,941	
		683						3,285
542,578	101,780	127,481	156,147	21,762	249,948	35,225	39,941	139,595
327,468	7,647	37,710	88,918	16,983	166,713	8,046	33,547	114,710
3,288		567	3,573	726	2,769	454	588	
9,469		23,957	2,632	742	2,446		690	1,480
730	2	512	530		819		108	289
65	68	268	39		672			15
2,904	26	654	2,989	124	2,720		227	1,933
2,119		172	3,258	1,374	1,592	75		4,112
47,707	1,096	5,418	14,165	2,154	24,286	1,106	4,781	16,441
138,766	85,970		9,898		43,593	25,544		
3,992					3,708			615
	6,971		23,753					
12,242		56,561	6,392					
548,750	101,780	125,819	156,147	22,103	249,318	35,225	39,941	139,595
(6,172)		1,662		(341)	630			
6,172	(8,018)	1,479	(1,985)	(938)	19,316	(56)	(128)	
\$	\$ (8,018)	\$ 3,141	\$ (1,985)	\$ (1,279)	\$ 19,946	\$ (56)	\$ (128)	\$

Five County Association of Governments
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All General Fund Programs
For The Year Ended June 30, 2022

	<u>Program 35</u>	<u>Program 36</u>	<u>Program 38</u>	<u>Program 39</u>	<u>Program 40</u>	<u>Program 41</u>
	Alternatives	New Choices Waiver	CSBG	ESG Cares Rapid Rehousing	Emergency Solutions	Emergency Food & Shelter
REVENUES:						
State & Federal Contracts	\$ 479,455	\$ 243,098	\$ 83,443	\$ 55,667	\$ 48,165	\$ 23,227
Indirect Cost Allocations						
County/Local Participation						
Other					7,670	
TOTAL REVENUES	479,455	243,098	83,443	55,667	55,835	23,227
EXPENDITURES:						
Total Payroll & Related Expense	161,993	244,942	26,739	3,740	3,323	
Materials						
Fiscal Management						
Rent	2,817	3,975	5,002			
Travel & Training	5,427	5,167	4,289			
Printing	599	1,658	1,698	17		
Postage	1,168	41	90			
Telephone	2,548	4,120	1,181	18	1	
Supplies	2,051	2,911	677			
Indirect Cost Allocation	23,642	32,446	3,832	536	10	
Consultant/Contract Services	274,212	1,891	6,485	38,381	8,715	
Capital Outlay	3,713	542				
County Council on Aging						
Assistance			19,422		45,513	23,227
Other			1,695	12,975	2,482	
TOTAL EXPENDITURES	478,170	297,693	71,110	55,667	60,044	23,227
Excess (Deficit) of Revenues Over Expenditures	1,285	(54,595)	12,333		(4,209)	
Transfer From (To) Other Programs						
Other Programing Sources/(Uses)						
Beginning Program Balance	3,547	54,595	(58,098)	(2,145)	13,001	
Year End Program Balance	\$ 4,832	\$	\$ (45,765)	\$ (2,145)	\$ 8,792	\$

See Notes to Financial Statements

<u>Program 42</u>	<u>Program 43</u>	<u>Program 44</u>	<u>Program 45</u>	<u>Program 46</u>	<u>Program 47</u>	<u>Program 48</u>	<u>Program 49</u>
Emergency Food & Shelter Iron County	ESG Cares HP	ESG Cares Hotels	Child Care Stabilization	TANF VITA	Court Ordered Community Services	TEFAP	Institute of Autonomous Mobility
\$ 49,271	\$ 231,200	\$	\$ 102,127	\$ 2,097	\$ 45	\$ 69,298	\$
	1,228				7,392		
49,271	232,428		102,127	2,097	7,437	69,298	
	38,439	335	65,458		8,013	4,187	
						11,434	
			7,437	768			
	10			4	327		
	50				1	145	
	152	2	658		118	2,225	
	1,262		9,668			234	
	4,931	48			1,148	647	
	17,893						
			2,825	1,326			
49,271	169,691						
		5,397	16,081		1,604	50,426	
49,271	232,428	5,782	102,127	2,098	11,211	69,298	
		(5,782)		(1)	(3,774)		
	4	215	(1)	(270)	905	(15,056)	5,362
\$ 4	\$ 215	\$ (5,783)	\$ (270)	\$ 904	\$ (18,830)	\$	\$ 5,362

Five County Association of Governments
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All General Fund Programs
For The Year Ended June 30, 2022

	<u>Program 50</u>	<u>Program 51</u>	<u>Program 52</u>	<u>Programs</u>	
	<u>Payroll</u>	<u>VITA</u>	<u>Continuum</u>	<u>53 & 54</u>	
	<u>Clearing</u>	<u>Federal</u>	<u>of Care</u>	<u>CSBG</u>	<u>Totals</u>
			<u>Expansion</u>	<u>Cares</u>	
REVENUES:					
State & Federal Contracts	\$	\$ 102,401	\$ 69,648	\$ 174,149	\$ 9,541,744
Indirect Cost Allocations					596,985
County/Local Participation					280,045
Other	3,912		4,166		484,273
TOTAL REVENUES	<u>3,912</u>	<u>102,401</u>	<u>73,814</u>	<u>174,149</u>	<u>10,903,047</u>
EXPENDITURES:					
Total Payroll & Related Expense		25,669	4,719	26,692	4,670,556
Materials					1,815,277
Fiscal Management					30,091
Rent				3,285	175,837
Travel & Training		3,182		6,709	197,610
Printing			13	156	47,687
Postage		2			10,225
Telephone		94	74	129	90,898
Supplies		3,387		2,621	96,881
Indirect Cost Allocation		3,989	429	4,166	586,409
Consultant/Contract Services			8,327	42,430	1,183,069
Capital Outlay					79,833
County Council on Aging					519,037
Assistance		66,078	47,325	30,104	660,425
Other			4,363	57,857	688,041
TOTAL EXPENDITURES		<u>102,401</u>	<u>65,250</u>	<u>174,149</u>	<u>10,851,876</u>
Excess (Deficit) of Revenues Over Expenditures	3,912		8,564		51,171
Transfer From (To) Other Programs					
Other Programing Sources/(Uses)					
Beginning Program Balance			(4,431)		1,040,637
Year End Program Balance	<u>\$ 3,912</u>	<u>\$</u>	<u>\$ 4,133</u>	<u>\$</u>	<u>\$ 1,091,808</u>

See Notes to Financial Statements

