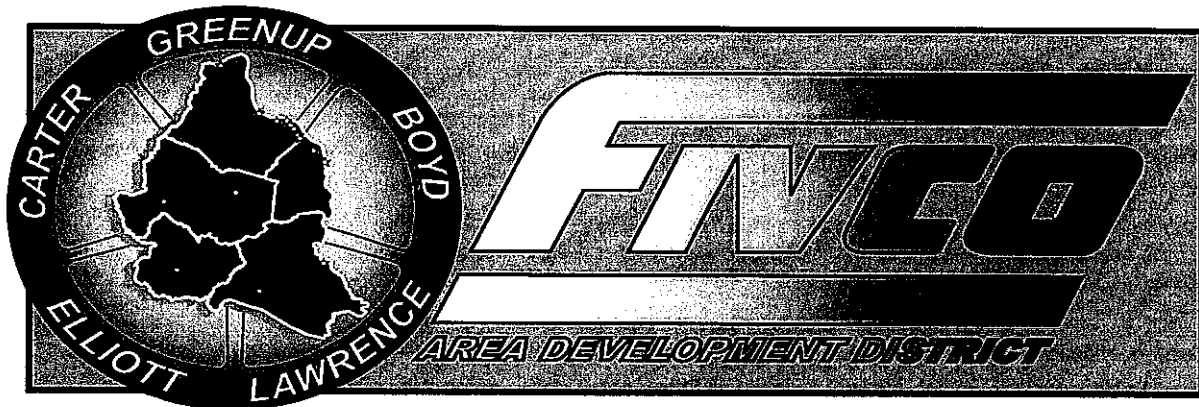


FIVCO AREA DEVELOPMENT DISTRICT

**REQUEST FOR QUALIFICATION
FOR AUDIT AND TAX SERVICES FOR THE PERIOD
JULY 1, 2018 TO JUNE 30, 2019**



Proposals should be directed to:

**Sherry McDavid
Executive Director
FIVCO Area Development District
32 FIVCO Ct
GRAYSON, KY 41143**

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I. **GENERAL INFORMATION**

A. **Purpose**

The FIVCO Area Development District (hereinafter referred to as FIVCO) is accepting proposals to obtain the services of a public accounting firm, whose principal officers are independent certified public accountants, certified or licensed by a regulatory authority of a state or other political subdivision of the United States, hereinafter referred to as the "Offeror" to perform a financial and compliance audit as well as provide tax services for the fiscal year ending June 30, 2019. The proposal will need to include an option for two additional years.

B. **Who May Respond**

Only licensed Certified Public Accountants, qualified to do business in the Commonwealth of Kentucky, which also has an active license to practice with the Kentucky State Board of Accountancy and a member of the American Institute of Certified Public Accountants (AICPA) may respond to this RFQ.

C. **Instructions on Proposal Submission**

1. **Closing Submission Date**

Proposals must be submitted and received no later than 3:00 p.m. (EST) on March 8, 2019.

2. **Inquiries/Questions**

Inquiries or questions concerning this RFQ should be directed to Lance Hanshaw by email at lance@fivco.org or by phone at (606) 929-1366. All inquiries should be made prior to February 8, 2019.

3. **Conditions of Proposal**

All costs incurred in the preparation of a proposal responding to this RFQ will be the responsibility of the Offeror and will not be reimbursed by FIVCO.

4. **Instructions to Prospective Contractors**

Your proposal should be addressed as follows:
Sherry McDavid
Executive Director
FIVCO Area Development District
32 FIVCO Ct
Grayson, KY 41143

It is required that the Offeror's proposal be submitted in a sealed envelope clearly marked in the lower left-hand corner with the following information:

Request for Qualifications 3:00 p.m. – _____ SEALED PROCUREMENT for Audit Services

Failure to do so may result in premature disclosure of your proposal.

It is the responsibility of the Offeror to insure that the proposal is received by FIVCO by the date and time specified above.

Late proposals will not be considered.

5. Right to Reject

FIVCO reserves the right to reject any and all proposals in response to this RFQ. A contract for the accepted proposal will be based upon the factors described in this RFQ.

6. Small and/or Minority-Owned Businesses

Efforts will be made by FIVCO to utilize small and/or minority-owned businesses.

An Offeror qualifies as a small business firm, if it meets the definition of "small business" as established by the U.S. Government Publishing Office, 13 CFR 121 *Small Business Size Regulations*, Subpart A – *Size Eligibility Provisions and Standards*.

If you are responding to this RFQ as a Small and/or Minority owned business, please complete the Small/Minority Owned Business Affidavit in Schedule A.

7. Notification of Award

A decision selecting the successful audit firm will not be final until Board approval of the Audit Committee's recommendation. After Board approval and upon conclusion of final negotiations with the successful audit firm, all Offerors submitting proposals in response to this RFQ will be informed, in writing, of the name of the successful audit firm.

It is expected that the contract shall be a one-year fixed price contract with an option for two additional one-year periods.

D. Description of Entity and Records to be Audited

The FIVCO ADD is one of 15 Area Development Districts established in 1968 in the State of Kentucky for regional planning and development. In 1972, the Area Development Districts became official public agencies of the State of Kentucky by order of the Kentucky Revised Statute Chapter 147 A.

The FIVCO ADD consists of the Kentucky counties of Boyd, Carter, Elliott, Greenup and Lawrence. FIVCO coordinates planning and development activities for this eight county region and provides assistance with implementation of local, state and federal programs that address community development, planning and quality of life projects. FIVCO's projected annual revenue for FY 2019 is \$3.1 million and the agency employs 44 individuals, which administer and perform services for a variety of state and federal programs. Through its partnership with the Department for Local Government (DLG), FIVCO is an effective conduit of information and communication between DLG, its state cognizant agency, and the local units of government within the FIVCO ADD region. FIVCO's federal cognizant agency is the U.S. Department of Commerce Economic Development Administration.

FIVCO is governed by its Board of Directors, which is comprised of local elected officials, citizen and minority representatives. The Executive Director is responsible for the daily operations of the organization.

FIVCO operates on a fiscal year beginning July 1 and ending June 30. The accounting systems are maintained on a modified accrual basis throughout the year and are converted to full accrual at June 30 of each fiscal year.

FIVCO receives funding from various local, state, and federal government agencies for the administration and completion of specific scopes of work. FIVCO prepares an annual cost allocation plan to assign direct and shared costs to each grant, project and program. The allocation plan is submitted to the Department for Local Government annually for approval. FIVCO utilizes multiple projects/programs and two cost pools that allocates common, operational and indirect administrative costs to each program.

FIVCO utilizes Accufund Accounting software.

FIVCO has been audited annually for approximately five decades.

The bid documents are available on the home page of our website at www.fivco.org. You may also find on our web page the following documents:

- a. Cost Allocation Plan - FY 2019

- b. Most Recent Audit Report - FY 2017

E. **Options**

At the discretion of FIVCO, this audit contract can be extended for two additional one-year periods at the discretion of the FIVCO Board of Directors. The cost for the optional periods should be included with the proposal. It is anticipated that the cost for the optional years will be based upon the same approximate cost per thousand dollars of audited expenditures as the contract for the initial year.

II. **SPECIFICATION SCHEDULE**

A. **Scope of a Financial and Compliance Audit**

FIVCO Area Development District intends to contract for professional auditing/compliance/tax services relative to the scope of work outlined as follows:

A single audit performed in accordance with applicable state and federal administrative regulations, including 2 CFR 200 - *Uniform Administration Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Subpart F – *Audit Requirements* and Generally Accepted Auditing Standard (GAAS).

The following procedures, associated with federal financial assistance programs, must be incorporated:

1. Compliance for all major FIVCO programs.
2. Compliance for any non-major programs transactions, tested by the Auditor during the audit process, if applicable
3. Determination of effectiveness of internal control policies and procedures to assure that FIVCO is managing federal financial assistance programs in compliance with applicable laws and regulations. As a component of these tests, the Auditor should:
 - a. Perform test of controls to evaluate the effectiveness of the design and operation of the policies and procedures in preventing or detecting material noncompliance; and
 - b. If applicable, examine the agency's control system for monitoring its contractors and to obtain and act on contractors' audit reports.
4. Opinion as to whether the schedule of expenditures of Federal awards is fairly stated in all material respects in relation to the financial statements as a whole.
5. Opinion that financial statements are presented fairly in conformity with

GAAP.

6. Opinion on the Department for Aging and Independent Living Schedule, a new schedule that presents by program the revenues (including local cash, in-kind and program income), expenditures and excess (deficit) of revenue over expenditures.

The audit shall cover all funds, accounts, contracts and work elements of FIVCO. Funds and accounts include the following: eight checking accounts (JFA, General Fund, General Fund Operating, Payroll, RLF, USDA, EDA-RLF, FIVCO Medicaid CDO.

The FIVCO grant agreements to be audited include but are not limited to Joint Funding Agreement, FIVCO Agency on Aging & Independent Living grant agreement and subcontracts, Transportation Cabinet grant agreements, Appalachian Regional Commission grant agreements and District Contracts.

Audit work performed must include:

1. Review and verify the accuracy of financial statements and supporting documentation
2. Review of the sufficiency of sub-recipient monitoring procedures and independent reviews audit reports from sub-grantees
3. Cash accounts must be verified with depositories, bank accounts reconciliations reviewed for appropriateness and proper authorization of cash transfers verified.
4. Review the Cost Allocation Plan for compliance to 2 CFR 200 and other applicable regulations.
5. Review final Aging invoices.
6. Procedures for Aging sub-contracts with funding from various sources, must be included in the audit to conform with the following:
 - a. The auditor will become familiar with the ADD's approved cost allocation plan submitted to the Department for Local Government to verify that the ADD used prescribed accounting methodology to determine expenditures presented on final expenditure reports.
 - b. The auditor will review FIVCO monitoring of Aging program contractors and the contractors' financial records to determine program and financial compliance with the program grant agreement.
 - c. The auditor will become familiar with all applicable requirements

set forth in relevant audit guides, sub-recipient grant agreement requirements, and applicable Federal requirements. If the judgment of the independent auditor results in any deviation from these requirements; as they relate to substantive program or financial matters, the deviations will be furnished to the appropriate state or federal agency directly by the auditor.

Generally Accepted Government Audit Standards - (2011 Revision), states in Chapter 2 – Financial Audits section:

2.07 Financial audits provide an independent assessment of whether an entity's reported financial information (e.g., financial condition, results, and use of resources) are presented fairly in accordance with recognized criteria. Financial audits performed in accordance with GAGAS include financial statement audits and other related financial audits:

a. Financial statement audits: The primary purpose of a financial statement audit is to provide an opinion about whether an entity's financial statements are presented fairly in all material respects in conformity with an applicable financial reporting framework. Reporting on financial statement audits performed in accordance with GAGAS also includes reports on internal control over financial reporting and on compliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.

b. Other types of financial audits: Other types of financial audits conducted in accordance with GAGAS entail various scopes of work, including: (1) obtaining sufficient, appropriate evidence to form an opinion on single financial statements, specified elements, accounts, or items of a financial, (2) issuing letters for underwriters and certain other requesting parties and (3) auditing compliance with applicable compliance requirements relating to one or more government programs.

B. **Description of Programs/Contracts/Grants**

The Scope of Work for the FIVCO Area Development District shall cover all funds, accounts, grant agreements and work elements of FIVCO. See Attachment C for a grant listing for the FY 2019 fiscal year. See Attachment B for a FY 2019 summary budget.

C. **Performance**

FIVCO records shall be audited through June 30, 2019.

The Offeror is required to prepare audit reports in accordance with the **Generally Accepted Government Auditing Standards - (2011 Revision)**, and

1. 2 CFR 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Part F Audit Requirements*
2. Single Audit Act of 1996
3. Kentucky Revised Statutes and the Kentucky Administrative Regulations.

D. **Delivery Schedule**

Offeror is to transmit a draft audit report to FIVCO's Executive Director and Assistant Director/Chief Financial Officer by October 31, 2019.

The Offeror shall provide 15 bound copies, one unbound copy and one electronic (pdf) copy of the Audit Committee approved FIVCO audit report, printed on standard 8 ½ X 11 letter size paper. The 15 bound reports, one unbound report and pdf file should be delivered to FIVCO no later than November 15, 2019. A Representative of the audit firm shall present the audit report at a specified meeting of the FIVCO Finance Committee or full ADD board.

Reports may be submitted earlier than the above schedule. However, if the Offeror fails to make delivery of the audit reports within the time schedule specified herein, or if the Offeror delivers audit reports, which do not conform to All of the provisions of this contract, FIVCO may, by written notice of default to the Offeror, terminate the whole or any part of this contract. Under certain extenuating circumstances the contracting agent may extend this schedule upon written request of the Offeror with sufficient justification.

If any inadequacy is identified with the accounting system and internal control structure, especially with respect to the applicable criteria for a satisfactory internal control system, the report should determine causes and recommendation for corrective action that would be successful in remedying any deficiency. Weaknesses noted during the examination, that the auditor determines should be corrected, will be included in the report along with specific recommendation for

correction, even if the weakness does not render the system inadequate. The weaknesses should include items specifically identified in the survey; as well as, all of the ADD's accounting systems and internal controls tested during the comprehensive audit of financial statements. Any weakness or inadequacies will be reviewed by the auditor and ADD Executive Director and included in a separate management letter.

E. **Price**

The Offeror's proposed price should include information indicating how the price was determined. For example, the Offeror should indicate the estimated number of hours by staff level, hourly rates and total cost by staff level. Any out-of-pocket expenses should also be indicated.

F. **Payment**

Payment will be made when FIVCO has determined that the total work effort has been satisfactorily completed. Should FIVCO reject a report, FIVCO's authorized representative will notify the Offeror in writing of the reason(s) for the rejection. The right to reject a report shall extend throughout the term of this contract and for ninety (90) days after the Offeror submits the final invoice for payment.

Upon delivery of all copies and electronic file, as stated above, of the final reports to FIVCO and their acceptance and approval, the Offeror may submit a bill for the balance due on the contract for the audit services.

G. **Audit Review**

All audit reports prepared under this contract will be reviewed by FIVCO and its funding sources to ensure compliance with **Generally Accepted Government Auditing Standards**.

In addition, KRS 147A.117 specifies the following requirements in any contract with a certified public accounting resulting from this RFQ:

- a) That the certified public accountant shall forward a copy of the audit report and management letters to the Auditor of Public Accounts for review;
- b) That the Auditor of Public Accounts shall have the right to review the certified public accountant or firm's work paper before and after the release of the audit, and
- c) That after review of the certified public accountant or firm's work papers, should discrepancies be found, the Auditor of Public Accounts shall notify the audited entity of the discrepancies. If the certified public accountant or firm does not correct these discrepancies prior to the release of the audit, the Auditor of Public Accounts may conduct its own audit to verify the findings of the certified public accountant's report.

As specified in KRS 147A.117 To ensure these requirements are met, the Offeror's Representative must have extensive communication with the Kentucky Auditor of Public Accounts (APA) office. The APA must approve the audit for release prior to the Offeror's presentation to the ADD's governing body. The APA's approval will be determined by a review of the Offeror's audit documentation and draft, after which the APA will communicate to the Offeror any changes necessary to obtain the APA's approval for release. The Offeror should contact the APA at the beginning of the audit to coordinate the planned audit timeframe to facilitate a timely review and approval process. Subsequently, the Offeror must contact the APA's office to schedule the review of the audit documentation and draft report at least 14 days prior to presenting the draft report to the ADD's audit committee or governing body. The APA may grant tentative approval pending review of the management representation letters and other closing documentation finalized after the date of the APA's initial review.

H. **Exit Conference**

An exit conference with FIVCO's representative and the Offeror's representatives will be held at the conclusion of the fieldwork. Observations and recommendations must be summarized in writing and discussed with FIVCO. It should include internal control and program compliance observations and recommendations.

I. **Work Papers**

1. Upon request, the Offeror will provide a copy of the work papers pertaining to any questioned costs determined in the audits. The work papers must be concise and provide the basis for the questioned costs as well as an analysis of the problem.
2. The work papers will be retained for at least three years from the end of the audit period.
3. The work papers will be available for examination by authorized representatives of the cognizant federal or state audit agency, the General Accountability Office and FIVCO.

J. **Confidentiality**

The Offeror agrees to keep the information related to all sub-recipient grant agreements and subcontracts in strict confidence. Other than the reports submitted to FIVCO, the Offeror agrees not to publish, reproduce or otherwise divulge such information in whole or in part, in any manner or form or authorize or permit others to do so, taking such reasonable measures as are necessary to restrict access to the information, while in the Offeror's possession, to those employees on the Offeror's staff who must have the information on a "need-to-know" basis. The Offeror agrees to immediately notify, in writing, FIVCO's

authorized representative in the event the Offeror determines or has reason to suspect a breach of this requirement.

K. **AICPA Code of Professional Conduct**

The AICPA Code of Professional Conduct states:

1.400.055 Governmental Audits

01 Engagements for audits of government grants, government units, or other recipients of government monies typically require that such audits be in compliance with government audit standards, guides, procedures, statutes, rules, and regulations, in addition to GAAS.

.02 If a member accepts such an engagement and undertakes an obligation to follow specified government audit standards, guides, procedures, statutes, rules, and regulations, the member is obligated to follow such requirements, in addition to GAAS.

.03 Failure to do so is a violation of the "Acts Discreditable Rule" [1.400.001] unless the member discloses in his or her report that such requirements were not followed and the applicable reasons for not following the requirements. [Prior reference: paragraph .04 of ET section 501]

III. **OFFEROR'S TECHNICAL QUALIFICATIONS**

The Offeror, in its proposal, shall, at a minimum, include the following:

A. **Prior Auditing Experience**

The Offeror should describe its prior auditing experience including the agency name, addresses, contact person, and telephone number of prior organizations audited. Experience should include the following categories:

1. Prior experience auditing Area Development Districts.
2. Prior experience auditing similar programs funded by the state of Kentucky.
3. Prior experience auditing programs financed by the Federal Government.
4. Prior experience auditing similar county or local government activities.
5. Prior experience auditing nonprofit organizations.
6. Prior experience auditing entities with shared/indirect costs.

B. **Organization, Size and Structure**

The Offeror should describe its organization, size (in relation to audits to be performed) and structure. Indicate, if appropriate, that the firm is a small or minority-owned business by completed the Affidavit of Small/Minority Owned Business in Schedule A. Offeror must include a copy of the most recent Peer Review and comment letter; as well as, a copy of the AICPA Acceptance letter.

C. **Staff Qualifications**

The Offeror should describe the qualifications of staff to be assigned to the audits. Descriptions should include:

1. Audit team makeup.
2. Overall supervision to be exercised.
3. Prior experience of the individual audit team members.
4. Statement of staff continuum, professional education in government accounting and auditing during last two years.
5. Statement on whether firm has been the object of any disciplinary action during the past three years.
6. Statement as to whether they are independent, as defined by applicable auditing standards. The Offeror may also submit an explanatory letter describing circumstances and corrective actions performed since the last peer review.

Only include resumes of staff to be assigned to the audits. Education, position in firm, years and types of experience and continuing professional education will be considered.

D. **Understanding of Work to be Performed**

The Offeror should describe its understanding of work to be performed, including audit procedures, estimated hours and other pertinent information.

E. **Certifications**

The Offeror must sign and include, as an attachment to its proposal the Certifications enclosed with this RFQ. The publications listed in the Certifications will not be provided to potential Offerors by FIVCO, because FIVCO desires to contract only with an Offeror who is already familiar with these publications.

IV. **PROPOSAL EVALUATION**

A. **Submission of Proposals**

All proposals shall include three copies of the Offeror's technical qualifications, three copies of the pricing information and three copies of the signed Certifications. These documents will become part of the contract.

B. **Non-responsive Proposals**

Proposals may be judged non-responsive and removed from further consideration if any of the following occur:

1. The proposal is not received in accordance with the terms of this RFQ.
2. The proposal does not follow the specified format.
3. The proposal does not include the Certifications.
4. The Proposal is not adequate to form a judgment by the reviewers that the proposed undertaking would comply with the **Generally Accepted Government Audit Standards**.

C. **Evaluation**

Evaluation of the proposal will be based on the above listed Section III responses to Technical Qualifications including the following criteria:

1. Prior experience auditing

FIVCO may contact prior audited organizations to verify the experience provided by the Offeror.
2. Organization, size and structure of Offeror's firm.
(Considering size in relation to audits to be performed.)
3. Qualifications of staff to be assigned to the audits to be performed. This will be determined from resumes submitted. Education, position in firm, years and types of experience, continuing professional education, and state(s) in which licensed as a CPA, etc. will be considered.
4. Offeror's understanding of work to be performed.
5. Price

D. **Review Process**

FIVCO may, at its discretion, request presentations by or meetings with any or all Offerors, to clarify or negotiate modifications to the Offeror's proposals. However, FIVCO reserves the right to make an award without further discussion of the proposals submitted. Therefore, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints, which the Offeror can propose

V. **CERTIFICATIONS**

- A. The individual signing certifies that he/she is authorized to contract on behalf of the Offeror.
- B. The individual signing certifies that the Offeror is not involved in any agreement to pay money or other consideration for the execution of this agreement, other than to an employee of the Offeror.
- C. The individual signing certifies that the prices quoted in this proposal have been arrived at independently, without consultation, communication or agreement, for the purpose of restricting competition.
- D. The individual signing certifies that the prices quoted on this proposal have not been knowingly disclosed by the Offeror prior to an award to any other Offeror or potential Offeror.
- E. The individual signing certifies that there has been no attempt by the Offeror to discourage any potential Offeror from submitting a proposal.
- F. The individual signing certifies that the Offeror is a properly licensed certified public accountant.
- G. The individual signing certifies that the Offeror meets the independence standards of the **Generally Accepted Government Audit Standards**.
- H. The individual signing certifies that he/she is aware of - and, all individuals to be assigned to the audit have met - the GAO Continuing Education Requirement of 80 hours of continuing education every two years; and that 24 hours of this education have been in subjects directly related to government auditing, the government environment, or the specific or unique environment in which the audited entity operates.
- I. The individual signing certifies that he/she has read and understands the GAO requirement of an external quality control (peer) review. (Proposals must include a copy of a peer review report and comment letter, if any.)
- J. The individual signing certifies that he/she has read and understands the following publications relative to the proposed audits:

1. **Generally Accepted Government Audit Standards - (2011 Revision)**
(Yellow Book.)
2. **Principles of Federal Appropriations Law** (Red Book)
3. **2 CFR 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Part F Audit Requirements**
4. **"Standards for Internal Control in the Federal Government"** (2014)
5. **"State and Local Governments – Audit and Accounting Guide"**
(AICPA Audit Guide).

- K. The individual signing certifies that he/she has read and understands all the information in this Request for Qualifications, including the information on the programs/grants/contracts to be audited.
- L. The individual signing certifies that the Offeror, and any individuals to be assigned to the audits, does not have a record of substandard audit work and has not been debarred or suspended from doing work with any Federal, state or local government. (If the Offeror or any individual to be assigned to the audits has been found in violation of any state or AICPA professional standards, this information must be disclosed.)
- M. The individual signing certifies that the Offeror (does/does not) carry professional malpractice insurance.

Signature of Offeror's Representative

Date

Printed Name & Title

Audit Firm

SCHEDULE A

SMALL/MINORITY OWNED BUSINESS AFFIDAVIT

I, _____, being a duly sworn authorized representative of the applicant firm _____ confirm that my business is a small and/or minority owned business. By signing below I am attesting that I am providing this as part of the proposal for audit services for the FIVCO Area Development District, and acknowledge any false statement made by the applicant may result in denial of consideration.

NAME

SIGNATURE

TITLE

DATE

Subscribed and sworn before me by _____, _____
(Affiant) (Title)

On this _____ day of _____, 20_____.

_____ My Commission expires: _____

Notary Public
(Seal of Notary)

SCHEDULE B

FIVCO AREA DEVELOPMENT DISTRICT BUDGET

FISCAL YEAR 2019
JULY 1, 2018 - JUNE 30, 2019

I. Estimated Revenues

A. Federal Funds

Economic Dev. Admin	\$	66,667
Appalachian Regional Commission	\$	78,011
CDBG	\$	26,698
Appalachian Area Development Grant Pass Thru	\$	6,394
Economic Dev. Recovery Coordinator Project	\$	22,495
Transporation Planning	\$	66,882
CDBG Technical Assistance	\$	15,000
WIOA	\$	910,963
Title III Admin (All Programs)	\$	55,502
Title III I & A	\$	5,730
Title III B Social Services Pass Thru	\$	188,214
Title III D Disease Prevention Pass Thru	\$	11,405
Title III Ombudsman	\$	13,265
Title III Congregate Meals Pass Thru	\$	182,212
Title III Home Delivered Meals Pass Thru	\$	94,083
Elder Abuse Pass Thru	\$	2,394
Title VII Ombudsman	\$	4,437
Title III E Cargiver	\$	73,121
NSIP Pass Thru	\$	42,661
HCFA/SHIP Services	\$	27,078
MIPPA Services	\$	26,439
Medicaid ADRC	\$	6,480
TOTAL FEDERAL FUNDS	\$	1,926,131

B. State Funds

Economic Dev. Admin Match	\$	16,667
Appalachian Regional Commission Match	\$	78,011
CDBG Match	\$	26,698
Management Assistance	\$	42,437
WIOA SNAP Funds	\$	82,530
Kentucky Infrastructure Authority	\$	50,000

KYTC Roadway Centerline Data	\$	10,700
Title III Ombudsman	\$	2,341
Title III Administration	\$	17,515
Title III Support Services Pass Thru	\$	58,948
Title III Case Management	\$	2,214
Title III Congregate Meals Pass Thru	\$	2,716
Title III Home Delievered Meals Pass Thru	\$	2,716
State Ombudsman	\$	28,548
Homecare Adminstration	\$	61,239
Homecare Assessment	\$	25,533
Homecare Case Mangement	\$	102,133
Homecare ADRC	\$	4,024
Homecare In-House Social Services	\$	381,441
Medicaid ADRC	\$	6,480
Title III E Caregiver	\$	16,391
TOTAL STATE FUNDS	\$	1,019,282

C. Local Funds

Local Dues - Boyd, Carter, Elliott, Greenup, Lawrence	\$	49,262
Local Match	\$	21,149

TOTAL LOCAL FUNDS \$ **70,411**

D. Federal, State, Local Service Funds

Performance Contracts	\$	28,442
Medicaid PDS Revenue	\$	240,000
Interest Income	\$	15,000

TOTAL FED, STATE, LOCAL SERVICE FUNDS \$ **283,442**

TOTAL REVENUES FOR FY 2019 \$ **3,299,266**

II Projected Expenditures

A. Staff Operations

Personnel	\$	1,230,369
Burden	\$	976,466
Leave Accural	\$	50,293
Other Program Expense	\$	65,134
Travel	\$	99,927
Postage	\$	5,000

Legal	\$	9,600
Subscriptions	\$	500
Supplies	\$	12,000
Building Costs	\$	42,633
Audit	\$	16,000
Equipment Rent	\$	12,000
Memberships	\$	9,500
Printing Expense	\$	1,500
Telephone Expense	\$	14,980
Meeting Expenses	\$	1,500
Utilities	\$	13,000
Miscellaneous Expense	\$	30,000
Insurance	\$	24,181
Software	\$	12,000
Aging Pass Thru Services	\$	672,682

TOTAL EXPENDITURES FOR FY 2019 \$ 3,299,266

SCHEDULE C

FIVCO AREA DEVELOPMENT DISTRICT FY 2019 GRANT LISTING

Grant Code

120 EDA
125 CDBG
130 ARC
140 Management Assistance
150 Program Assistance
180 DLG/JFA Economic Dev
185 ARC Special Mapping
190 CDBG Technical Assistance
210 Economic Dev. Recovery Coordinator Project
250 SPGE
310 Title III
330 WIOA - Adult DS
331 WIOA - Adult OSO
333 WIOA- SNAP
334 WIOA - Dislocated Worker DS
335 WIOA - Dilocated Worker OSO
336 WIOA - Youth
337 WIOA - Trade
350 Homecare
370 Transportation Planning
420 RLF
430 KIA & FEMA
438 KYTC Roadway
460 Medicaid PDS
470 Family Caregiver
500 Medicaid ADRC

SCHEDULE D

FIVCO AREA DEVELOPMENT DISTRICT ANTICIPATED RFQ TIMELINE

FIVCO anticipates observing the following timeline in awarding a contract:

January 22, 2019	Issue RFQ; upload it to FIVCO's website
February 8, 2019	Last day for prospective auditors to submit questions or clarification requests
March 8, 2019	Proposals to be received by FIVCO before 3:00 p.m. EST
March 11-15, 2019	Evaluation committee reviews and scores proposal; prepares RFQ summary for Executive Committee
March 18, 2019	Executive Committee selects the successful proposer; if applicable conducts any negotiations with selected individual or firm
March 18, 2019	Presents results to FIVCO Board of Directors for final approval