

**AGENDA**  
**BUDGET/PERSONNEL COMMITTEE**  
**ARK-TEX COUNCIL OF GOVERNMENTS**  
**June 21, 2021**  
**8:00 a.m.**

**Webinar/Conference Call Meeting**

**Use the following information to register for the meeting:**

<https://zoom.us/meeting/register/tJUofu2tpjoqH9RVozoe-nzdMdF36vJ2KOIT>

*If you experience issues while registering or do not have access to a computer, please contact Mary Beth Rudel no less than two (2) workdays prior to the meeting at 903.255.3520 or [mrudel@atcog.org](mailto:mrudel@atcog.org).*

- Item 1. Call to Order
- Item 2. Review and consider approval of minutes dated September 23, 2020. (See page 2)
- Item 3. Review and consider recommendation of the Investment Policy that establishes procedures to be followed in investing funds for Ark-Tex Council of Governments (ATCOG). (See page 4)
- Item 4. Review and consider recommendation of the proposed Salary Schedule for ATCOG for fiscal year ending September 30, 2022. (See page 8 – salary schedule provided during meeting)
- Item 5. Review and consider recommendation of the revised ATCOG Accounting Policies and Procedures Manual. (See page 9)
- Item 6. Review and consider recommendation authorizing the Executive Director to sign the Rerate and Benefit Verification Form with Texas Municipal League Health to provide health, dental and life insurance benefits to staff for Plan Year 2021-2022. (See page 54)
- Item 7. Review and discuss budget preparations.
- Item 8. Adjourn

*These meetings are subject to the Open Meeting Act.*

*Persons with disabilities who plan to attend this meeting and who may need auxiliary aids or services are requested to contact Administration at 903-832-8636 two (2) work days prior to the meeting so that appropriate arrangements can be made.*

*All agendas are sent electronically and available at [www.atcog.org](http://www.atcog.org). Should anyone need a copy printed and available at the meeting, please call 903.255.3520 or email [mrudel@atcog.org](mailto:mrudel@atcog.org).*

**MINUTES  
BUDGET/PERSONNEL COMMITTEE  
ARK-TEX COUNCIL OF GOVERNMENTS  
SEPTEMBER 23, 2020, 10:00 a.m.**

The Budget/Personnel Committee of the Ark-Tex Council of Governments (ATCOG) met at 10:00am on Wednesday, September 23, 2020, via teleconference/webinar.

Item 1. L.D. Williamson, Judge, Red River County, called the meeting to order.

Item 2. The next order of business was to approve the minutes as submitted of the Budget/Personnel Committee meeting held September 25, 2019.

Motion to approve was made by Robert Newsom, Judge, Hopkins County and seconded by Ann Rushing, Mayor, City of Clarksville.

Item 3. Chris Brown, Executive Director, presented for review and consideration recommendation of ATCOG's Financial Plan for fiscal year ending September 30, 2021, to be adopted by the ATCOG Board of Directors.

Mr. Brown shared that ATCOG's revenues will increase by approximately \$3,641,812 from the prior years. These changes include:

- Transportation revenues will increase by over \$200,000.
- Housing Program revenues will increase by \$1,047,171.
- Area Agency on Aging revenues will increase by \$780,910.
- Criminal Justice and Homeland Security Program revenues will both slightly decrease next fiscal year. Criminal Justice revenues will decrease by \$5,500 and Homeland Security revenues will decrease by \$1,500 revenues.
- Environmental and 9-1-1 Emergency Communications Program revenues will remain consistent next fiscal year.
- Regional and Economic Development Programs have seen large increases in revenues due to EDA Cares funding, the absorptions of the CTEDD RLF portfolio, and a focus to bring in new grant administration and 504 loans.

Mr. Brown shared that the premiums for the basic medical plan increased again this year. ATCOG will increase its defined contribution amount from \$743.30 per month for each employee's basic medical coverage to \$773.04, which is 100% of the employee premium. Employee dental insurance premiums will remain at \$28.44 per month. Rates for life and AD&D did not change.

Mr. Brown shared the employee benefit rate computation and the indirect cost rate calculation. He explained that the Indirect rate will fall slightly to 25.16% based on Total Direct Personnel Cost, due to increased staff. The Benefit rate will increase to 47.85%.

Mr. Brown added that ATCOG will request to utilize about \$75,000 of ATCOG Unrestricted Funds for Aging match, dues payments and contingency funds. He noted that additional ATCOG local funds will not be needed for Transportation next fiscal year.

Mr. Brown added that the housing program is budgeted to maintain a three-month reserve balance and ATRDC will maintain a \$20,000 reserve balance per contract.

Mr. Brown shared the line item cost distribution by cost center amounts. He noted the new cost center, Special Projects, will be used for non-government funded programs such as Premium Support and the Weatherization Program.

Mr. Brown added that Mae Lewis, Lisa Reeve, Mark Compton, Rea Allen, Claude Ramsey and Leslie McBride, have all been promoted to Directors of their respective programs. Melody Harmon and Toni Lindsey have been promoted to Managers of their respective programs.

Motion to approve was made by Mayor Rushing and seconded by Judge Newsom. It was approved.

Item 4. There were no other items. Motion to adjourn was made by Mayor Rushing and seconded by Judge Newsom. The meeting was adjourned.

BUDGET/PERSONNEL COMMITTEE MEMBERS PRESENT

Ann Rushing, Mayor, City of Clarksville  
L.D. Williamson, Judge, Red River County  
Robert Newsom, Judge, Hopkins County

STAFF MEMBERS PRESENT

Chris Brown, Executive Director  
Mary Beth Rudel, Deputy Director  
Melinda Tickle, Finance Director  
Erin Chewning, Executive Assistant

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L.D. Williamson, President  
Ark-Tex Council of Governments

ATTEST:

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## **BRIEFING PAPER**

### **ITEM 3:**

Review and consider approval of the Investment Policy that establishes procedures to be followed in investing funds for Ark-Tex Council of Governments (ATCOG).

### **BACKGROUND:**

In December 2002, the ATCOG Board approved a new Investment Policy. ATCOG normally operates on a reimbursable basis whereby we receive approval for grant funds, we provide services, and then we are reimbursed our money from that particular grant. In the event ATCOG should receive funds in advance, the Investment Policy stipulates how the funds are invested.

This Investment Policy was amended in April 2014 designating the ATCOG Finance Manager as the ATCOG Investment Officer and again in June 2019 revising the title to Finance Director. These are the only amendments to the original document approved in December 2002.

### **DISCUSSION:**

The Public Funds Investment Act requires that the ATCOG Board review and approve the Investment Policy annually. This is an opportunity for the Board to make any necessary changes. The Policy is and will remain a part of the Accounting Policies and Procedures Manual.

### **RECOMMENDATION:**

Staff recommend approval of the Investment Policy.

# **Ark-Tex Council of Governments**

## **Investment Policy**

Purpose: The purpose of the policy is to establish the procedures to be followed in investing Ark-Tex Council of Governments funds.

### **1.0. Policy**

It is the policy of the Ark-Tex Council of Governments (ATCOG) to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting ATCOG's daily cash flow demands and conforming to all federal, state and local statutes governing the investment of public funds.

### **2.0. Prudence**

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of capital as well as the probable income to be derived. The strategy of the pool is to assure cash flows are matched with adequate liquidity.

### **3.0. Objective and Strategy**

The primary objectives, in priority order, of ATCOG's investment activities shall be:

- (a) **Safety:** Safety of principal is the foremost objective of the investment program. Investments of the ATCOG shall be undertaken in a manner that seeks to ensure the preservation of capital.
- (b) **Liquidity:** The ATCOG's investments will remain sufficiently liquid to enable the ATCOG to meet all operating requirements which might be reasonably anticipated.
- (c) **Yield:** ATCOG's investments will be limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

#### **4.0. Delegation of Authority**

The ATCOG's Finance Manager is hereby designated as the ATCOG's Investment Officer. The Investment Officer shall be responsible for the implementation of this policy. The Investment Officer shall attend at least one training session within twelve months of assuming duties. The Investment Officer is granted the authority to deposit, withdraw, invest and manage the program.

#### **5.0. Ethics and Conflicts of Interest**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions. The Investment Officer shall disclose to the Texas Ethics Commission and the ATCOG's Board of Directors any personal business relationship or material financial interests with anyone attempting to sell an investment to the ATCOG.

#### **6.0. Authorized and Suitable Investments**

The Investment Officer may invest in:

- (a) Interest Bearing Checking Accounts at ATCOG's designated depository bank;
- (b) Eligible Investment Pools; or
- (c) Such other investments as the governing body may authorize that are in accordance with federal and state laws and local statutes.

#### **7.0. Maximum Maturities**

To the extent possible, the ATCOG will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the ATCOG will not directly invest in securities maturing more than one year from date of purchase. The dollar weighted average maturity for the investment pool fund group will not exceed 180 days.

#### **8.0. Internal Control**

The Investment Officer shall establish an annual process of independent review by an external auditor. The review will provide internal control by assuring compliance with policies and procedures.

**9.0 Investment Policy Adoption**

This policy shall be adopted by the ATCOG’s Board of Directors and shall be reviewed as needed by the Board. Any modifications made thereto must be approved by the ATCOG Board of Directors.

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L. D. Williamson, President  
Board of Directors  
Ark-Tex Council of Governments

ATTEST:

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## **BRIEFING PAPER**

### **ITEM 4:**

Review and consider approval of the proposed Salary Schedule for Ark-Tex Council of Governments (ATCOG) for fiscal year ending September 30, 2022.

### **BACKGROUND:**

The State requires that we submit a Salary Schedule by August each year to compare salaries of ATCOG employees with salaries of State employees in equivalent jobs, such salary schedule to be approved by the full Board of Directors. The State will not allow salaries of ATCOG employees to exceed those of State employees in equivalent positions.

### **DISCUSSION:**

All ATCOG employees are paid lower or are at the low-end of the State salary scale. There are no positions at ATCOG that exceed the pay of State employees in equivalent positions.

### **RECOMMENDATION:**

Staff recommend approval of the Salary Schedule for submission to the State.



## **BRIEFING PAPER**

### **ITEM 5:**

Review and consider approval of the ATCOG Accounting Policy and Procedures Manual.

### **BACKGROUND:**

In February, 2001 the ATCOG board approved the first revision of the Accounting Policy and Procedures Manual. It was also revised in October of 2001, April of 2006, September of 2008, and the last revision was in April of 2014.

### **DISCUSSION:**

In February of 2020, ATCOG began using Abila MIP software. A complete update of the Accounting Policy and Procedures Manual became necessary as most processes have changed. This manual reflects the changes in procedures to accommodate Abila MIP.

ATCOG policy requires that the ATCOG Board review and approve any policy and procedure changes. This is an opportunity for the Board to review and make any necessary changes to the Manual.

### **RECOMMENDATION:**

Staff recommend approval of the updated ATCOG Accounting Policy and Procedures Manual.



## **Ark-Tex Council of Governments**

### **Accounting Policies and Procedures**

**Revised June 24, 2021**

## **POLICY STATEMENT**

It is the intent of the Board of Directors of the Ark-Tex Council of Governments to abide by the Accounting Procedures Manual that was written in accordance with 2 CFR 200, which replaces OMB Circulars A-87, A-122, and A-133, to ensure that:

1. Public funds under the control of ATCOG are used efficiently and prudently, and
2. A full accounting is available and given for all transactions, and
3. All transactions are carried out in accordance with the highest ethical standards.

## **INTRODUCTION TO ACCOUNTING PROCEDURES**

The primary objectives in accounting for grant activities are to (1) ensure that the recordkeeping system identifies separately the receipts, disbursements, assets, liabilities, and fund balance for each grant; and (2) provide a summary of financial information that will enable the preparation of periodic reports required by the federal and/or state agency.

The Accounting Procedures Manual is intended to be a guide that addresses both the common elements of accounting and program specific requirements, if necessary.

# **ACCOUNTING CONCEPTS AND PRINCIPLES**

## **BASIC CONCEPTS OF ACCOUNTING**

Financial accounting is the process of recording, classifying, and summarizing, in quantitative terms, the economic events of a business. The result of this process is a compilation of information which reports the financial position of a business at a certain point in time and the results of its operations during a period of time. A basic objective of financial statements is to provide reliable and relevant financial information for the evaluation of a business.

The accounting process records the economic events of an organization by making additions to and removals from accounts. There are five general types of accounts: assets, liabilities, fund balance, revenues, and expenditures.

Assets are resources over which an organization has control and ownership such as cash, accounts receivable, buildings, land, equipment, etc. Liabilities are economic obligations of the organizations such as taxes, accounts payable, leases, and other debts. Fund balance represents the excess of assets over liabilities of an organization.

The two remaining types of accounts, revenues and expenditures, are used to record the ins and outs of the financial resources of an organization during a specific period of time. Total revenues over expenditures are compared at the end of each accounting period and the excess is accumulated throughout the year. This amount is referred to as the Change in Net Position (Fund Balance). At the end of the fiscal year, this amount is combined with the fund balance and the total fund balance will be carried forward to the next fiscal year. If expenditures exceed revenues, then a reduction is recorded.

## **FISCAL YEAR**

ATCOG has adopted the federal fiscal year which begins on October 1 and ends on September 30, although many of our grants and programs have a different fiscal year. ATCOG reports on the fiscal period required by each funding agency in compliance with grants and contracts. ATCOG's audited financial statements will be prepared on ATCOG's fiscal year.

## **MODIFIED ACCRUAL BASIS ACCOUNTING**

ATCOG incurs a wide variety of expenditures throughout the year that are mostly paid from grants and contracts. Revenues are earned as the expenditure is incurred, on a

reimbursement basis. Because of this, expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

## FUND ACCOUNTING

ATCOG uses a fund concept of accounting. Grants and contracts are set up as funds, enabling reporting on each individually.

## RECORDING OF DIRECT AND INDIRECT COSTS

The recording of direct costs is the process of identifying and assigning costs directly to the project cost center generating those costs. The recording of indirect cost is the process of identifying indirect costs for facilities, administration, and support services and allocating these costs to the appropriate cost centers that benefit from the administration and support services

### DIRECT COSTS

Direct costs include those costs that are incurred and can be specifically associated with a specific program. These costs are charged exclusively to that program. The cost will be coded with the appropriate account number to reflect the program benefitting the particular program.

All employees are required to complete electronic timesheets with their hours charged to project numbers that are associated with the program or project on which the hours were worked.

### INDIRECT COSTS

Indirect costs are those costs that have been incurred but cannot be readily identified with a particular grant or program. Indirect costs shall be allocated to benefiting grants through the use of an indirect cost rate.

Per Federal guidelines, each grant will be charged its share of costs. Any costs not directly charged to a particular funding source will be allocated across all funding streams, Federal, State, and Local, on an equitable basis.

### INDIRECT COST RATE

An indirect cost budget is developed each year, presented to, and approved by the Board of Directors. An indirect cost rate worksheet is completed and submitted to the appropriate agency and the rate is negotiated from that.

ATCOG's auditors reconcile the variance between the indirect cost rate charged and the actual indirect costs. These differences are included in the cost rate negotiation.

## EMPLOYEE BENEFIT RATE

Each year a benefit rate is calculated using the estimates for the following employee expenses:

FICA	Unemployment Insurance
Worker's Compensation	Health, Dental, & Life Insurance
Longevity Pay	Accrued Annual Leave
Used Sick Leave	Holiday Pay
Contributions to Retirement Plan	

A Benefit Rate is developed as a percentage of salaries and approved by the Board of Directors each year. This rate is the amount of the benefit cost charged to grants and projects. The allocation is automated through the Accounting software.

Like the indirect costs, the benefits costs are reconciled annually and actual to allocated adjustments are carried forward to the following year.

## INTERNAL CONTROLS

Internal control is comprised of the plans, policies, and procedures of ATCOG and all coordinate methods and measures adopted to safeguard the assets, check the accuracy and reliability of its accounting data, promote operational efficiency, and encourage adherence to prescribed managerial directives. The following are general characteristics of a satisfactory internal control system:

1. An organizational plan that provides for appropriate separation of duties
2. Personnel of a quality that will commensurate with responsibilities
3. Sound practices to be followed in the performance of duties and functions of each of the departments
4. A system of authorization and recording procedures sufficient to provide reasonable accounting control over assets, liabilities, revenues, and expenses

These emphasize both the organizational structure and the systems of procedures to be used in ATCOG operations. Within the framework, internal control can be divided into two types of control: Accounting and Administrative

Accounting Control

Accounting controls are procedures implemented to ensure the reliability of recorded financial data and the maintenance of an appropriate level of the transaction review and authorization. The controls provide for:

1. Transactions are recorded as necessary to permit preparation of financial statements consistent with applicable accounting principles and to maintain accountability of assets
2. Access to assets is permitted only in accordance with management authorization
3. Physical inventory of assets is compared to the recorded accountability of assets

This definition of accounting controls envisions reasonable, not absolute, assurance that the objective expressed will be accomplished by the system. The concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefit relationships of varying levels of control procedures made by management. Management will select the procedures which are appropriate in the circumstances.

#### Administrative Control

Administrative controls are primarily designed to promote operational efficiency and adherence to managerial policies. Administrative controls include the Work and Financial Plan, the procedures concerned with the decision-making process, operational efficiencies, and quality control considerations of services rendered.

The communication of the financial and service goals is essential to all supervisory personnel. Strong internal controls require that ATCOG's structure be formally established with clearly defined areas of responsibility and authority. This formal plan should be in writing and include such items as organizational charts, job descriptions, and internal policy manuals. A formal budgeting system with periodic comparison of actual to forecasted results is also a useful for internal control.



## SEPARATION OF DUTIES

### CASH RECEIPTS

1. The Receptionist receives all cash and checks through the mail, or by in person drop off
2. Accounting Assistant processes items to be deposited, either with remote deposit or preparing a deposit to be taken to the bank.
3. Receptionist banks deposits not made remotely.
4. Finance Director codes the deposits
5. Accounting Clerk or Assistant enters the coded deposits into the system

### CASH DISBURSEMENTS

1. Invoices, Requisitions, and Requests for Purchase Orders are received by the Accounting Assistant.
2. Those that are grant specific are distributed to the appropriate Accounting Specialist for Voucher Preparation; the Accounting Assistant prepares vouchers for monthly bills
3. The Finance Director approves all Disbursement Vouchers
4. The Accounting Clerk or Assistant enters the vouchers in the system to be processed
5. The Executive Assistant provides the blank checks after recording beginning and ending numbers
6. The Accounting Assistant prints the checks and prepares the EFT file for Direct Deposit
7. The Accounting Assistant attaches the check stub or the EFT voucher to the source document
8. The Accounting Assistant takes the checks and EFT vouchers with the backup documentation to the Executive Director for signature
9. The Deputy Director signs the checks and initials the EFT vouchers in the absence of the ED
10. The Accounting Clerk/Assistant mails the checks

### PAYROLL

1. The Human Resource Director prepares Personnel Action Notices from Position Requests approved by the Executive Director
2. The Accounting Technician enters notices into the HR Management software

3. Time entered by employee into the EWS system is reviewed and approved by the Department Head
4. Timesheets are reviewed as appropriate by the Executive or Deputy Director
5. The Accounting Technician reviews timesheets and sends report to Accounting Specialists for coding approval
6. The Accounting Technician moves the payroll file to the Accounting software to be processed
7. The direct deposit file is created, reviewed, and sent to the bank by the Finance Director
8. Notice is sent by the bank to approving staff to review and approve the file

#### JOURNAL VOUCHERS

1. The Accounting Specialists or the Accounting Technician prepare Journal Vouchers
2. The Finance Director approves the Journal Vouchers
3. The Accounting Clerk or Assistant enters the Journal Voucher into the system

## **COST PRINCIPLES**

### **ALLOWABLE COSTS**

1. Must be necessary and reasonable
2. Must conform to limitations or exclusions set forth in the CFR
3. Must be consistent with policies and procedures in both federal and non-federal programs
4. Must be accorded consistent treatment
5. Must be determined in accordance with generally accepted accounting principles
6. Must not be included as a cost or used to meet cost sharing or matching requirements of another federal program except where authorized by Federal statute to be used for cost sharing or matching
7. Must be adequately documented

### **REASONABLE COSTS**

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-federal entity is predominantly federally funded. In determining reasonableness of a given cost, consideration must be given to:

1. Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-federal entity or the proper and efficient performance of the federal award
2. The restraints and requirements imposed by such factors as: sound business practices; arm's length bargaining; federal, state, local, tribal, and other laws and regulations; and terms and conditions of the award
3. Market prices for comparable goods or services for the geographic area
4. Whether the individual concerned acted with prudence in the circumstances considering their responsibilities to the non-federal entity, its employees, where applicable its students or membership, the public at large, and the federal government

5. Whether the non-federal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal awards cost

## ALLOCABLE COSTS

1. A cost is allocable to a particular federal award or other cost objective if the goods or services involved are chargeable or assignable to that federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:
  - A. Is incurred specifically for the federal award;
  - B. Benefits both the federal award and other work of the non-federal entity and can be distributed in proportions that may be approximated using reasonable methods; and
  - C. Is necessary to the overall operation of the non-federal entity and is assignable in part to the federal award in accordance with this subpart
2. All activities which benefit from the non-federal entity's indirect (F&A) cost, including unallowable activities and donated services by the non-federal entity or third parties, will receive an appropriate allocation of indirect costs
3. Any cost principle allocable to a particular federal award under the principles provided for in this part may not be charged to other federal awards to overcome fund deficiencies, to avoid restrictions imposed by federal statutes, regulations, or terms and conditions of the federal awards, or for other reasons. However, this prohibition would not preclude the non-federal entity from shifting costs that are allowably under two or more federal awards in accordance with existing federal statutes, regulations, or the terms and conditions of the federal awards.
4. Direct cost allocation principles. If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, the notwithstanding paragraph 3 in this section, the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized under a federal award, the costs are assignable to the federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required.
5. If the contract is subject to Cost Accounting Standards, costs must be allocated to the contract pursuant to the CAS. To the extent that CAS is

applicable, the allocation of costs in accordance with CAS takes precedence over the allocation provisions of the section.

## **BANK RECONCILIATION**

The Payroll Technician, who has no cash handling duties, will be responsible for reconciling the bank accounts to the general ledger monthly.

A reconciliation is prepared as follows:

1. Each entry in the bank statement is compared to the corresponding check register in the bank reconciliation module
2. Compare outstanding checks, deposits in transit, and suspended items
3. Mark items as cleared in the system
4. Print the bank reconciliation reports
5. Attach the reports to the corresponding bank statement
6. Prepare journal vouchers resulting from the reconciliation and submit to the Finance Director for review and approval
7. Forward the completed reconciliation to the Finance Director for review and approval
8. File the bank reconciliation

## INVESTMENT POLICY

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of capital as well as the probable income to be derived. The strategy of the pool is to assure cash flows are matched with adequate liquidity.

The primary objectives, in priority order, of ATCOG's investment activities shall be:

1. **Safety:** Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital
2. **Liquidity:** Investments will remain sufficiently liquid to enable ATCOG to meet all operating requirements which might be reasonably anticipated
3. **Yield:** ATCOG's investments will be limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed

ATCOG's Finance Director is the Investment Officer. The Investment Officer shall be responsible for adherence to the Investment Policy. The Investment Officer shall attend at least one training session within twelve months of assuming duties and attend training every other year thereafter. The Investment Officer is granted authority to deposit, withdraw, invest, and manage the program.

Investments may be in:

1. Interest Bearing Accounts,
2. Eligible Investment Pools, or
3. Such other investments as the governing body may authorize that are in accordance with federal and state laws and local statutes

## ACCOUNT CODES

1. Grant
2. Source
3. Program
4. Year
5. Object – Codes beginning with 1 represent an asset; 2 represents a liability; 3 represents fund balance; 4 represents a revenue; and 5 represents an expense
6. Cost Center
7. Location

*Fund-Grant - 1*

<u>Account Code</u>	<u>Account Title</u>
000	AGENCY/INDIRECT
010	BENEFITS
050	TO BE ALLOCATED
090	TUTD
111	CITY OF AVERY
130	ATMOS
140	ONCOR
145	LOCAL
150	SWEPCO HOME \$AVERS PROGRAM
160	HUD
161	HUD CV
162	FAMILY SELF SUFFICIENCY
165	ESG
166	ESG CV1
170	ATRDC
175	REGIONAL DEVELOPMENT
180	US DEPT OF COMMERCE - NETEDD
185	NETEDD PROJECT/PLANNING
190	NETEDD RLF
191	NETEDD RLF COVID
195	FARMERS HOME ADMINISTRATION
200	TEXAS DEPT OF AGRICULTURE
210	CHAPMAN RLF
220	RWJF - ETRAP
221	USDA
230	ROUNDTABLE - NETEDD
270	UTMB - NETEDD
300	ATUT
309	LADDERS OF OPPORTUNITY
325	TUTD-CARES FUNDS
326	TUTD OPERATING
327	TUTD PREV. MAINT.

328 TUTD PLANNING  
 329 TUTD PARATRANSIT  
 330 ATUT Planning  
 331 ATUT -STATE BUS AND BUS FAC.  
 332 TUTD-DEF. LOCAL CITIES RESERVE  
 333 TUTD TXDOT TRAINING GRANT  
 339 TUTD TXDOT 5339 GRANT  
 340 TXDOT STATE PLANNING GRANT  
 360 EDA  
 410 TCEQ - WATER QUALITY  
 411 INTERNATIONAL PAPER FOUNDATION  
 430 TCEQ - SOLID WASTE  
 436 TCEQ - ENVIRONMENTAL ENFORCEMENT  
 442 MOBILITY MANAGEMENT CARES ACT  
 443 5310 PARIS  
 444 5310 Paris Mobility Management  
 449 CAPITAL 5339 OVERHAUL/REBUILD  
 450 RURAL TRANSPORTATION ADMIN  
 451 EMERGENCY SERVICES ADMIN  
 452 ADMIN CARES ACT GRANT  
 454 TRAX SYSTEM ANALYSIS  
 461 CAPITAL PROJECTS  
 462 VEHICLES/TIGER GRANT  
 472 MOBILITY MANAGEMENT  
 473 TRANS TRAINING/SAFETY  
 474 ETCOG  
 475 TRANSPORTATION PLANNING  
 476 MT PLEASANT PLANNING  
 477 RTAP  
 478 SULPHUR SPRINGS PLANNING  
 479 TRANS ADVERTISING/SPONSORSHIP  
 480 EMERGENCY SERVICES PM  
 481 PREVENTIVE MAINTENANCE  
 482 PM CARES ACT GRANT  
 490 TRAX  
 492 OP CARES ACT GRANT  
 498 TRAX FEEDER SERVICE  
 499 PARIS ICB  
 500 AGING - ADMIN  
 501 CARE CONFERENCE  
 502 BOBBIE ATKINSON FOUNDATION  
 505 AGING - IN KIND  
 510 AGING - OMBUDSMAN  
 511 ARKANSAS COMMUNITY FOUNDATION  
 517 OMBUDSMAN-MFP  
 518 PARO THE SEAL  
 520 AGING - IR&A  
 530 AGING - CARE COORDINATION  
 540 AGING - LEGAL ASSISTANCE  
 544 AGING - LEGAL ASSISTANCE - 60  
 546 MIPPA  
 549 AGING - PROVIDER IN KIND  
 550 AGING - LEGAL AWARENESS  
 560 AGING - CAREGIVER EDUCATION & TRAINING  
 565 INCOME SUPPORT  
 570 AGING - CAREGIVER PROGRAM DEVELOPMENT  
 571 ADRC - TEXOMA  
 572 AGING - TRANSITION PROJECT  
 575 AGING - PROJECT HAP'N  
 576 AGING - REACT CONFERENCE  
 580 AGING - CAREGIVER SUPPORT COOR  
 585 MAXIMUS  
 586 C/G INFORMATION SRVCS  
 590 CONGREGATE MEAL SERVICES  
 591 SENIOR CTR OPERATIONS



600	AGING - HOME DELIVERED MEALS
602	NUTRITION EDUCATION
605	NUTRITION COUNSELING
610	AGING - TRANSPORTATION D/R
620	AGING - RESIDENTIAL REPAIR
624	HOUSING BOND
630	AGING - HOMEMAKER
634	HMKR-VOUCHER
640	AGING - HEALTH MAINTENANCE
643	CHORE MAINTENANCE
645	AGING - PERSONAL ASSISTANT
646	EMERGENCY RESPONSE
647	HEALTH SCREENING
650	AGING - ADULT DAY CARE
660	AGING - CAREGIVER RESPITE IN HOME
665	CAREGIVER RESPITE - INSTITUTIONAL
670	AGING - INSTRUCTION & TRAINING
675	AGING-TELEPHONE REASURANCE
680	AGING - ESCORT
685	ARRA - CDSMP
690	AGING - DATA MANAGEMENT
693	EVIDENCE BASED INTERVENTION
694	Opioid Reduction
695	AGING - FUNDRAISING
850	ARK-TEX HEALTH CONNECTION
852	CORPUS CHRISTI PREM SUPPORT
860	ARK TEX ELDERLY DENTAL ASSISTANCE PROGRAM
900	CJD REGIONAL PLANNING
910	CJD JUVENILE JUSTICE ALTERNATIVE
917	CJD ACCOUNTABILITY BLOCK GRANT
920	CJD LAW ENFORCEMENT TRAINING
930	CJD JAG
940	9-1-1
941	CAPITAL RECOVERY - 9-1-1
947	GIS
970	HAZARD MITIGATION - 14
975	HAZARD MITIGATION - 13
980	HOMELAND SECURITY PLANNING
981	HOMELAND SEC. CONTRACT
983	HOMELAND WMD
989	HOMELAND SEC INT COOP FY16 REV
999	BAD DEBT

*Source - 2*

<u>Account Code</u>	<u>Account Title</u>
00	GENERAL/ASSETS
01	GENERAL
02	ATRDC
03	NETEDD
04	9-1-1
06	FIXED ASSETS
07	ATCOG HOLDING COMPANY
08	ARK-TEX HEALTH CONNECTION
09	ATUT MGMT
10	CITY OF AVERY
11	HOUSING
12	COVID 19
13	Weatherization
21	ATUT - SMALL URBAN TRANSPORTATION

*Program - 3*

<u>Account Code</u>	<u>Account Title</u>
00	GENERAL/ASSETS
01	INDIRECT
03	COVID 19
05	BENEFITS
06	TO BE ALLOCATED
07	FUNDRAISING
08	ARK TEX HEALTH CONNECTIONS
09	ATUT MGMT
10	HUD - HOUSING
12	FAMILY SELF SUFFICIENCY
13	LOCAL - UTILITY COMPANIES - WEATHERIZATION
14	LOCAL GIS
15	HHSC - AREA AGENCY ON AGING
17	REGIONAL DEVELOPMENT
20	TXDOT - RURAL TRANSPORTATION
21	ATUT - SMALL URBAN TRANSPORTATION
25	TCEQ - ENVIRONMENTAL
30	TEXAS DEPT OF AGRICULTURE
35	TX DEPT OF ECONOMIC DEVELOPMENT
36	EDA - ECONOMIC DEVELOPMENT ADMINISTRATION
37	TDHCA
40	CSEC - 9-1-1
45	TXCJD - CRIMINAL JUSTICE
60	CHAPMAN RLF
66	RWJF - ETRAP
67	FMHA
75	US DEPT OF COMMERCE - ECONOMIC DEVELOPMENT
76	ROUNDTABLE - NETEDD - ECONOMIC DEVELOPMENT
80	SMALL BUSINESS ADMINISTRATION - ATRDC
93	DEM - HOMELAND SECURITY

*Year - 4*

<u>Account Code</u>	<u>Account Title</u>
00	NO YEAR
13	GRANT YEAR 2013
14	GRANT YEAR 2014
15	GRANT YEAR 2015
16	GRANT YEAR 2016
17	GRANT YEAR 2017
18	GRANT YEAR 2018
19	GRANT YEAR 2019
20	GRANT YEAR 2020
21	GRANT YEAR 2021
22	GRANT YEAR 2022
23	GRANT YEAR 2023
24	GRANT YEAR 2024
25	GRANT YEAR 2025
26	GRANT YEAR 2026
27	GRANT YEAR 2027
28	GRANT YEAR 2028
29	GRANT YEAR 2029
30	GRANT YEAR 2030
95	GRANT YEAR 1995

97	GRANT YEAR 1997
98	GRANT YEAR 1998
99	GRANT YEAR 1999

*Object - 5*

<u>Account Code</u>	<u>Account Title</u>
10111	CASH - GENERAL FUND
10112	CASH - HOUSING
10113	CASH - SOLID WASTE
10114	CASH - REGIONAL SERVICES
10115	CASH - CHAPMAN
10116	CASH - ETRAP
10117	CASH - ATCOG HOLDING COMPANY
10118	CASH - ATRDC
10119	CASH - NETEDD - RLF
10120	CASH - NETEDD - OPERATING
10121	CASH - 9-1-1
10122	CASH - HEALTH CONNECTIONS
10123	CASH - ARK TEX URBAN TRANSIT
10124	PETTY CASH
10125	CASH - OLD PLANNING ACCOUNT
10126	Cash - Family Self Sufficiency
10211	TO BE ALLOCATED
10212	OVER ALLOCATION
10301	DUE FROM GENERAL
10302	DUE FROM 911
10303	DUE FROM ATRDC
10304	DUE FROM NETEDD
10305	DUE FROM ARK-TEX HEALTH CONNECTION
10306	DUE FROM ATUT
10307	DUE FROM HOUSING
10308	DUE FROM CHAPMAN
10309	DUE FROM ETRAP
10314	LOAN RECEIVABLE-ETRAP
10315	LOAN RECEIVABLE-NETEDD
10316	LOAN RECEIVABLE-CHAPMAN
10411	ACCOUNTS RECEIVABLE
10511	PREPAID EXPENSES
10611	RESTRICTED CASH
10612	911 NON GRANT RECEIVABLES
10613	HUD RESTRICTED CASH (RNP)
10614	HUD UNRESTRICTED (UNP)
10711	FIXED ASSETS
10811	Dues Receivable
10812	DUES RECEIVABLE
10911	GRANT RECEIVABLE - FEDERAL
10912	GRANT RECEIVABLE - STATE
10913	CONTRACT RECEIVABLE
10914	LOCAL FUNDS RECEIVABLE
10915	IN KIND RECEIVABLE
10917	OVER ALLOCATION - INDIRECT
10918	ACCOUNTS RECEIVABLE - FRAUD RECOVERY
18100	ACCUMULATED DEPRECIATION - BLD
19999	ETRAP LOAN ALLOWANCE
20111	ACCOUNTS PAYABLE
20112	Accounts Payable - Other
20212	OVER ALLOCATION - BENEFITS
20301	DUE TO GENERAL FUND
20304	BEGINNING BALANCES TO OFFSET ACCOUNTS
20306	DUE TO ATUT
20311	FIT WITHHOLDING

20312	FICA WITHHOLDING
20313	ARKANSAS TAX WITHHOLDING
20314	DEPENDENT HEALTH INSURANCE DEDUCTION
20315	LIFE INSURANCE DEDUCTION
20316	VISION INSURANCE DEDUCTION
20317	SHORT TERM DISABILITY DEDUCTION
20318	PRE TAX INTENSIVE CARE DEDUCTION
20319	PRE TAX MEDICAL DEDUCTION
20320	PRE TAX DENTAL DEDUCTION
20321	PRE TAX CANCER DEDUCTION
20322	PRE TAX CRITICAL ILLNESS DEDUCTION
20323	PRE TAX SHORT TERM DISABILITY DEDUCTION
20324	PRE TAX ACCIDENT DEDUCTION
20325	UNITED WAY CONTRIBUTION
20326	H S A DEBIT CARD FEE
20327	H S A CONTRIBUTION
20328	PRE PAID LEGAL DEDUCTION
20329	401a EMPLOYEE DEDUCTION
20330	CHILD SUPPORT DEDUCTION
20331	MISCELLANEOUS DEDUCTION
20332	STATE UNEMPLOYMENT PAYABLE
20333	Post Tax Critical Illness
20334	Pre Tax Critical Illness - DUPLICATE DO NOT USE
20350	LOAN PAY - ELIZABETH ST
20411	ACCRUED PAYROLL
20511	ACCRUED ANNUAL LEAVE
20512	ACCRUED SICK LEAVE
20611	GREYHOUND TICKETS SALES
20612	EMPLOYEE FUNDED ACTIVITIES
20911	DEFERRED REVENUE - FEDERAL FUNDS
20912	DEFERRED REVENUE - STATE FUNDS
20913	DEFERRED REVENUE - CONTRACT FUNDS
20914	DEFERRED REVENUE - LOCAL FUNDS
20915	DEFERRED REVENUE - IN KIND
20918	DEFERRED REVENUE - PROGRAM INCOME
30811	FIXED ASSETS ACCUMULATED DEPR
33000	FUND BALANCE
34000	RESTRICTED FB-HOUSING
34100	RESTRICTED FB - TRANSPORTATION
35000	ASSIGNED FD BAL-CRIMINAL JUSTI
36000	ASSIGNED FB - CJD
36100	ASSIGNED FB - ETRAP
39999	PRIOR PERIOD ADJUSTMENT
40211	OTHER INCOME
40511	MEMBERSHIP DUES
40611	UNRESTRICTED GRANTS
40711	MISCELLANEOUS INCOME
40911	FEDRAL FUNDS
40912	STATE FUNDS
40913	CONTRACT FUNDS
40914	LOCAL FUNDS
40915	IN KIND
40916	ATCOG FUNDS
40917	INTEREST
40918	PROGRAM INCOME
40919	DUES REVENUE
40920	INTEREST REVENUE
40921	LATE FEES
40922	FLOAT INTEREST
40923	BANK INTEREST
40924	CDC SERVICING FEE
40925	CLOSING FEE
40926	PROCESSING FEE
40927	ASSUMPTION FEE
40928	504 APPROVED DEPOSIT

41914	LOCAL FUNDS - ADMIN
49999	Revenue Clearing Account
50110	SALARIES
50111	PART TIME SALARIES
50112	VOLUNTEER HOURS
50113	Essential Services Pay
50200	UNDERWRITING
50201	CREDIT REPORT SERVICES
50202	TAX TRANSCRIPT SERVICE
50210	BENEFITS
50211	BENEFIT ALLOCATION
50220	HOLIDAY/PERSONAL DAY
50221	SICK LEAVE
50222	ANNUAL LEAVE
50223	COMP TAKEN
50224	PERSONAL DAY
50225	COVID Sick Leave 100%
50226	COVID 2/3 Sick Leave
50227	COVID Leave 2/3
50230	FICA
50231	HEALTH/LIFE INSURANCE
50232	WORKERS' COMPENSATION
50233	RETIREMENT PROGRAM
50234	UNEMPLOYMENT
50236	LONGEVITY PAY BENEFIT
50237	ADDITIONAL BENEFIT PAY
50250	COMMISSIONS
50251	LOAN ORIGINATION FEE
50260	Bowie County ESD #6
50310	TRAVEL
50311	NON STAFF TRAVEL
50312	REGISTRATION
50314	TRAINING ROOM COST
50318	BUS PASSES
50319	TRAINING
50410	RENT
50412	STORAGE RENT
50420	TELEPHONE
50421	TELEPHONE - FIELD OFFICE
50422	CELL PHONE
50430	POSTAGE
50431	POSTAGE - FIELD OFFICE
50440	COPIER
50441	COPIER - FIELD OFFICE
50450	UTILITIES
50451	UTILITIES-FIELD OFFICE
50510	OTHER DIRECT
50511	OFFICE SUPPLIES
50512	REPRODUCTION/PRINTING
50513	MARKETING
50514	PERIODICALS/PUBLICATIONS
50515	MEMBERSHIP DUES
50516	ADVERTISING
50517	SHOP SUPPLIES
50518	BUILDING/GROUND MAINTENANCE
50519	BUS SHELTER REPAIR
50520	AUDIT & ACCOUNTING FEES
50521	LEGAL & ACCOUNTING FEES
50522	INSURANCE & BONDING
50523	COMPUTER SOFTWARE MAINTENANCE
50524	BANKING SERVICES
50525	INTEREST
50526	Dot Physicals
50527	DOT PHYSICALS
50530	CONTRACT LABOR

50531	CONTRACT - DRUG TEST/PHYSICALS
50540	PROFESSIONAL SERVICES
50610	EQUIPMENT
50611	OTHER CAPITAL EXPENSES
50612	COMPUTER SOFTWARE
50613	SHOP TOOLS
50614	SHOP EQUIPMENT
50615	COMMUNICATIONS EQUIPMENT
50616	CONSTRUCTION
50617	FURNITURE
50623	SIGNAGE
50625	WALKWAYS
50626	BUS SHELTERS
50630	OIL CHANGES
50650	TIRES/TIRE MAINTENANCE
50660	VEHICLES
50670	REAL PROPERTY
50710	DEPRECIATION
50711	BENEVOLENCE FUND
50720	CLOSING COSTS
50730	BUILDING
50740	LAND CLEARING
50750	COMMUNICATIONS
50760	CUTAWAY REBUILD
50770	VAN REBUILD
50780	VEHICLE OVERHAUL
50785	FUEL
50790	MAINTENANCE/REPAIRS
50792	BUS WASH
50793	ESG MATCH
50794	NETEDD MATCH
50810	CONTRACTS
50811	HP RENTAL ASSISTANCE
50812	RRH RENTAL ASSISTANCE
50813	HP FINANCIAL ASSISTANCE
50814	RRH FINANCIAL ASSISTANCE
50815	RRH RENTAL ARREARS
50816	PORTABLE VOUCHERS - HAP
50817	PORTABLE VOUCHERS - ADMIN
50818	MONTHLY ADJUSTMENT TO HAP
50819	HP SERVICE COST
50850	SECTION 5316 JARC MATCH
50910	INDIRECT
50911	INDIRECT COST ALLOCATION
50912	INDIRECT CARRY FORWARD
50913	PROGRAM MATCH
50915	MILEAGE MATCH
50917	DEBT SERVICE
51410	REGIONAL ESINET
51420	LEGACY NETWORK
51430	WIRELESS
51440	DATABASE
51450	NETWORK RELIABILITY/DIVERSITY
51510	PSAP SUPPLIES
51520	PSAP TRAINING
51530	PSAP ROOM PREP
51540	PSAP SERVICES
51600	EQUIPMENT MAINT
51610	ANC EQUIP MAINT
51620	9-1-1 RECORDERS
51630	POWER
51640	CPE
51710	9-1-1 MIS
51720	GIS
51730	TEXT TO 9-1-1

51740	DATABASE MAINTENANCE
51750	MAPPED ALI MAINTENANCE
51760	CORE FUNCTIONS
51770	9-1-1 PUBLIC EDUCATION
52515	MEMBERSHIP DUES - LOCAL FUNDS
55681	ARK TEX COUNCIL OF GOVERNMENTS
59999	OTHER EXPENSES

*Cost Center - 6*

<u>Account Code</u>	<u>Account Title</u>
000	GENERAL
001	INDIRECT
003	COVID 19
004	BC/BS PREMIUMS
109	IT
110	EXECUTIVE
111	ADMINISTRATIVE
112	BOARD
113	FINANCE
114	SPECIAL PROJECTS
115	AVERY
116	ATUT/T-LINE
117	ATCOG UNRESTRICTED
118	REGIONAL DEVELOPMENT
119	AGING UNRESTRICTED
120	FEDERAL
121	STATE
122	LOCAL
123	CONTRACT
124	PROGRAM INCOME
125	RTAP
126	SCHOLARSHIP
127	FEE INCOME
128	DUES
129	INSURANCE
130	TRANSPORTATION SUMMIT
131	NETO
132	EMPLOYEE FUNDED ACTIVITIES
133	IN KIND
134	TDC'S
135	IIIB
136	IIIC-1
137	IIIC-2
138	IIID
139	IIIE
140	OM
141	TITLE VII
142	MIPPA
143	HICAP
144	FRAUD RECOVERY INCOME - ATCOG
145	FRAUD RECOVERY INCOME - HUD
146	TEXAS
147	ARKANSAS
148	ALF
149	WEATHERIZATION
150	ALLOCATIONS
151	ATUT OPERATING
152	ATUT - PLANNING
153	ATUT - PREVENTIVE MAINTENANCE
154	ATUT - PARATRANSIT
155	LOCAL FUNDS - ADMIN

156	ATUT-TXDOT OPR
157	ATUT-KFH
158	ATUT - CARES FUNDING
159	FY18 FTA 5339
200	HOUSING
201	HOUSING - PORT IN ADMIN
202	HOUSING - PORT IN HAP
203	HOUSING - PORT OUT ADMIN
204	HOUSING - PORT OUT HAP
205	ESG - RAPID RE-HOUSING
206	ESG - BUS PASSES
207	ESG - HMIS
208	ESG - ADMIN ACTIVITIES
209	ESG-HP
210	FAMILY SELF SUFFICIENCY
211	HAP-VASH VOUCHERS
212	HOUSING ADMIN
213	HOUSING COVID 19
214	Housing - HAP
215	ESG CV1 RRH RENTAL ASSISTANCE
216	ESG CV1 RRH FINANCIAL ASSISTANCE
217	ESG CV1 RRH CASE MANAGEMENT
218	ESG CV1 HP RENTAL ASSISTANCE
219	ESG CV1 HP FINANCIAL ASSISTANCE
220	ESG CV1 HP CASE MANAGEMENT
221	ESG CV1 ADMIN
222	ESG CV1 HMIS
223	HOUSING COVID ADMIN
224	TENANT PROTECTION
225	PBV VOUCHERS
400	PARIS PROGRAM INCOME
401	PARIS 5310 - FEDERAL
402	PARIS 5310 - LOCAL
403	PARIS 5310 - IN KIND
404	ATLANTA 5310
405	CARES ACT RURAL TRANSPORTATION
406	CARES ACT ICB
408	CAPITAL 5339 - FEDERAL
409	RURAL TRANSPORTATION
410	TRAX ADMIN - FEDERAL
411	TRAX ADMIN - STATE
412	TRAX ADMIN - LOCAL
413	TRAX PREVENTIVE MAINTENANCE
414	RTAP
415	TRAX OPERATIONS PROGRAM INCOME
416	TRAX OPERATIONS - FEDERAL
417	TRAX OPERATIONS - STATE
418	TRAX OPERATIONS - LOCAL
420	ICB PROGRAM INCOME
421	ICB - FEDERAL
422	ICB - LOCAL
423	ICB - IN KIND
424	PARIS ICB
425	PARIS ICB - FEDERAL
426	PARIS ICB - LOCAL
427	PARIS ICB - IN KIND
428	PLANNING
429	PLANNING - STATE
430	PLANNING - LOCAL
431	PLANNING - IN KIND
432	TCEQ - WATER QUALITY
433	TCEQ - SOLID WASTE
500	IIIB ADMIN
501	IIIC1 ADMIN
502	IIIC2 ADMIN



503	IIIE ADMIN
504	SGR ADMIN
505	IIIB OMBUDSMAN
506	VII-EAP OMBUDSMAN
507	VII-OM OMBUDSMAN
508	SGR OMBUDSMAN
509	OMB ALF OMBUDSMAN
510	IIIB IR&A
511	IIIE IR&A
512	SGR IR&A
513	AGR IIIE IR&A
514	IIB CARE COOR
515	SGR CARE COOR
516	IIIB LEGAL ASSISTANCE
517	SGR LEGAL ASSISTANCE
518	HI-CAP LEG ASSIST
519	MIPPA
520	IIIB LEGAL AWARENESS
521	SGR LEGAL AWARENESS
522	HI-CAP LEGAL OUTREACH
523	IIIB INCOME SUPPORT
524	IIIE INCOME SUPPORT
525	SGR INCOME SUPPORT
526	IIIE CARE SUPPORT
527	SGR-IIIE CARE SUPPORT
528	IIIE CARE INFO SERVICES
529	SGR-IIIE CARE INFO SERV
530	IIC1 CONGREGATE MEALS
531	SGR CONGREGATE MEALS
532	IIIC2 HOME DEL MEALS
533	SGR HOME DEL MEALS
534	NSIP HOME DEL MEALS
535	IIIB TRANSPORTATION
536	SGR TRANSPORTATION
537	IIIB RESIDENTIAL REPAIR
538	IIIE RESIDENTIAL REPAIR
539	SGR RESIDENTIAL REPAIR
540	SGR-IIIE RESIDENTIAL REP
541	IIIB HOMEMAKER SER
542	SGR HOMEMAKER SER
543	IIIB HEALTH MAINTENANCE
544	IIIE HEALTH MAINT
545	SGR HEALTH MAINT
546	SGR-IIIE HEALTH MAINT
547	IIIB EMERGENCY RESP
548	IIIE EMERGENCY RESP
549	SGR EMERGENCY RESP
550	SGR-IIIE EMERGENCY RESP
551	IIIE CAREGIVER RESPITE
552	SGR-IIIE CAREGIVER RESPITE
553	IIIB DATA MANAGEMENT
554	IIIC1 DATA MANAGEMENT
555	IIIC2 DATA MANAGEMENT
556	SGR DATA MANAGEMENT
557	IIID EVIDENCE BASED
558	SGR EVIDENCE BASED
559	HEALTH MAINTENANCE
560	EMERGENCY RESPONSE
561	RESIDENTIAL REPAIR
562	TRANSPORTATION
563	HOME DELIVERED MEALS
564	CONGREGATE MEALS
565	NUTRITION EDUCATION
566	HOMEMAKER SERVICES
567	RESPITE CARE

568 CAREGIVER EDUCATION  
569 EVIDENCE BASED  
570 TELEPHONE REASSURANCE  
571 CARE CONFERENCE  
572 IIIB HEALTH MAINTENANCE IN KIND  
573 EMERGENCY RESPONSE IN KIND  
574 RESIDENTIAL REPAIR IN KIND  
575 AGING TRANSPORTATION IN KIND  
576 HOME DELIVERED MEALS IN KIND  
577 CONGREGATE MEALS IN KIND  
578 NUTRITION EDUCATION IN KIND  
579 HOMEMAKER IN-KIND  
580 RESPITE CARE IN KIND  
581 CAREGIVER EDUCATION IN KIND  
582 EVIDENCE BASED IN KIND  
583 TELEPHONE REASSURANCE IN KIND  
584 OMBUDSMAN IN KIND  
585 HOUSING BOND  
586 HOUSING BOND IN KIND  
587 AGING  
588 IIIB-DISASTER FLEX FUNDS  
589 IIIC1-DISASTER FLEX FUNDS  
590 IIIC2-DISASTER FLEX FUNDS  
591 Opioid Reduction  
592 AAA-LOCAL MATCH  
600 IIIE HEALTH MAINT IN-KIND  
601 IIID DISASTER FLEX FUNDS  
602 IIIE DISASTER FLEX FUNDS  
603 IIIB CARES DISASTER FUNDS  
604 IIIC1-CARES DISASTER FUNDS  
605 IIIC2 CARES DISASTER FUNDS  
606 IIIE CARES DISASTER FUNDS  
607 VII-EAP CARES DISASTER FUNDS  
608 IIIC-1 COVID-19 FUNDS  
609 IIIC-2 COVID 19 FUNDS  
610 IIIB ADMIN CARES ACT DISASTER FUND  
611 III-C ADMIN CARES ACT DISASTER FUND  
612 IIIE ADMIN CARES ACT DISASTER FUN  
613 VII-OM OMBUDSMAN CARES ACT DISASTER FUND  
900 POSTAGE METER  
901 WORKERS' COMP  
902 BUSINESS REPLY  
903 9-1-1  
904 9-1-1 ADMIN  
905 ATRDC  
906 HEALTH CONNECTIONS  
907 NETEDD RLF  
908 CITY OF LEARY  
910 DR MARROQUIN  
911 BRYSON'S PHARMACY  
912 LEIGH WATER SUPPLY  
913 WE PACK  
914 AMIGO JUAN  
915 ASI  
916 COPPERTOP  
917 LONGHORN TIRE  
918 ANDERSON SCHOEL DEVELOPMENTS, LP  
919 BITE THE BAGEL II, LLC  
920 DOLSBY ENTERPRISES, LLC  
921 DR. FORD & DR. ALLOWITZ (ENDODONTICS)  
922 FIRE STREET PIZZA  
923 FIRST RATE BREWERS  
924 GARDENER/VALVOLINE EXPRESS-HECTOR  
925 GRACE DISCOVERY  
926 KEVIN & MONITA KEATHLEY

927	LITTLE LAMBS LEARNING ACADEMY
928	SERVICE VENDING
929	SKATE WACO, INC
930	SOFTWARE
931	HARDWARE
932	VEHICLES
933	MISCELLANEOUS
934	9-1-1 EQUIPMENT
935	MAINTENANCE FACILITY
936	ATCOG BUILDING
937	LAND
938	9-1-1 REGIONAL
940	SUPERIOR PERFORMANCE
941	THAKOR ECLECTIC FOOD CONCEPTS
942	VO-TECH/BAMBINO'D DAY CARE
943	GAP TRACTOR/LARRY SIMMONS
944	ROWE CASA ORGANICS
945	KNB MUSIC
946	NETEDD PROJECT/PLANNING
950	ATCOG
951	ATMOS
952	ONCOR
953	NEW MEXICO POWER
954	SWEPKO HOMESAVERS
955	BLUE CROSS/BLUE SHIELD
956	CHRISTUS
957	DENTAL
960	FRAUD
961	LEGAL FEES FINANCED
962	AVERY INTEREST
963	DEPORT INTEREST
964	WE PACK INTEREST (GUARANTEE)
965	CLARKSVILLE EDC
966	Chapman
967	ETRAP
968	NETEDD
969	ATRDC
970	HOMELAND SECURITY - PLANNING
971	HOMELAND SECURITY - CONTRACT
972	HAZARD MITIGATION
975	CJD PLANNING
976	CJD JUVENILE SERVICES
977	CJD CONTRACT
978	DEPORT
979	CDBG GRANT
980	LUNCH & LEARN
981	NETEDD RLF COVID
999	CLEARING ACCOUNTS

*Location - 7*

<u>Account Code</u>	<u>Account Title</u>
00	GENERAL
01	BOWIE COUNTY
02	CASS COUNTY
03	DELTA COUNTY
04	FRANKLIN COUNTY
05	HOPKINS COUNTY
06	LAMAR COUNTY
07	MORRIS COUNTY
08	RED RIVER COUNTY
09	TITUS COUNTY

10 DEKALB  
11 HOOKS  
12 LEARY  
13 MAUD  
14 NEW BOSTON  
15 RED LICK  
16 REDWATER  
17 TEXARKANA TX  
18 WAKE VILLAGE  
19 TEXARKANA COLLEGE  
20 LIBERTY EYLAU ISD  
22 TEXAMERICA CENTER  
23 ATLANTA  
24 AVINGER  
25 BLOOMBERG  
26 DOMINO  
27 HUGHES SPRINGS  
28 LINDEN  
29 QUEEN CITY  
30 GOOD SHEPHERD MEDICAL CENTER  
31 COOPER  
32 DELTA COUNTY MUD  
33 MT VERNON  
34 FRANKLIN COUNTY WATER DISTRICT  
35 COMO  
36 CUMBY  
37 SULPHUR SPRINGS  
38 SULPHUR SPRINGS ISD  
39 COMO PICKTON ISD  
40 N E TEXAS RURAL RAIL DISTRICT  
41 BLOSSOM  
42 DEPORT  
43 PARIS  
44 RENO  
45 LAMAR SWCD  
47 NORTHEAST TEXAS RC&D  
48 NORTH LAMAR ISD  
49 PARIS ISD  
50 PARIS JUNIOR COLLEGE  
51 CHISUM ISD  
52 DAINGERFIELD  
53 LONE STAR  
54 NAPLES  
55 PAUL PEWITT ISD  
56 NORTHEAST TEXAS MWD  
57 ANNONA  
58 AVERY  
59 BOGATA  
60 CLARKSVILLE  
61 DETROIT  
62 AVERY ISD  
63 RED RIVER COUNTY SWCD  
64 RED RIVER COUNTY WCID#1  
65 CLARKSVILLE ISD  
66 MT PLEASANT  
67 WINFIELD  
68 TITUS COUNTY FWSD  
69 MT PLEASANT ISD  
70 NORTHEAST TEXAS COMMUNITY COLLEGE  
71 GARLAND AR  
72 TEXARKANA AR  
73 FOUKE AR  
74 RED RIVER APPRAISAL DISTRICT  
75 RED IRVER AUTHORITY  
76 N E TEXAS REGIONAL ADVISORY COUNCIL

77  
78  
79  
80  
81  
82

OMAHA  
Miller County  
NASH  
ROXTON  
TEXARKANA ISD  
Corpus Christi

## **DEBT COLLECTION**

Periodically, situations are identified which result in the required repayment of funds to the ATCOG. Some of these situations are as follows:

1. A Section 8 tenant's income changes and the tenant does not notify the Housing Specialist resulting in the housing subsidy payment to the landlord being overpaid as well as a possible utility overpayment to the tenant. The tenant, not the landlord, owes the overpayment.
2. A Section 8 tenant moves at the end of the month and the Housing Specialist is notified by the landlord too late to cancel the next month's payment. The landlord owes the overpayment.
3. A Section 8 tenant moves and the landlord does not notify ATCOG until the next housing inspection is made.
4. A check amount is altered.
5. A Section 8 tenant falsifies program eligibility documentation.

All of the above require the repayment of funds to ATCOG

## PROCUREMENT POLICIES

These procurement policies apply specifically to the purchase of goods and services that support the functions of the Ark-Tex Council of Governments in carrying out its responsibilities as a grantee of state and federal financial assistance programs.

It is the adopted policy of the Ark-Tex Council of Governments that all procurement activities shall be conducted in manner consistent with the standards set forth in 2 CFR 200 and applicable laws and regulations of the federal government and the States of Texas and Arkansas. Accordingly, that policy states:

1. No employees, officers, or agents of ATCOG shall participate in the selection, award, or administration of a contract in which public funds are used where to their knowledge, they or their immediate families or partners or organization in which their immediate families or partners have a financial interest or with whom they are negotiating or have any arrangement concerning prospective employment.
2. ATCOG's officers, employees, or agents shall neither solicit nor accept gratuities, favors, or anything of monetary value from potential or existing contractors or vendors. On a case-by-case basis, the Executive Director may set minimum rules where the financial interest is not substantial or the gift is an unsolicited item of nominal value.
3. All procurement transactions shall be conducted in a manner to provide, to the maximum extent practical, open, and free competition. In order to ensure objective contractor/vendor performance and eliminate unfair competitive advantage, ATCOG solicitation instruments (RFP's, RFB's, etc.) shall be excluded from competing for such procurement.
4. Awards shall be made to the contractor/vendor whose offer is responsive to the solicitation and is most advantageous to ATCOG, price and other factors considered.
5. Solicitations shall clearly set forth all requirements that the contractor/vendor must fulfill in order for the offer to be evaluated. Any and all offers may be rejected when in the best interest of ATCOG to do so.
6. Written procedures implementing these policies have been developed in compliance with applicable federal and state laws and regulations. These

procedures are compiled in the ATCOG Procurement Policy and Procedures Manual.

## **REVENUES AND CASH RECEIPTS**

### **REVENUE RECOGNITION**

ATCOG receives revenue from different types of transactions. Revenues are recognized in the following manner:

1. Grant Income – Monthly or quarterly based on billings for cost reimbursement awards or based on other terms of an award (fixed price, unit of service, and any other type).  
ATCOG performs a one-time accrual at the end of each fiscal year to ensure all revenues are attributed to the correct accounting fiscal year.
2. In-Kind Contributions – Recognized as revenue when it is received.
3. Program Income – Includes income generated from the grant activities, and is recognized when received.
4. Other Income – Includes cash received from non-grant related activities, such as dues, interest income, and some contracts.

Immaterial categories of revenue may be recorded on the cash basis of accounting, recorded when received, as deemed appropriate by the Finance Director.

### **CASH RECEIPTS**

#### **PROCESSING OF CHECKS AND CASH RECEIVED IN THE MAIL**

1. The receptionist logs all checks and cash received by mail or walk-in.
2. The Accounting Assistant receives the checks, cash and the log and does the following:
  - A. Review each check for accuracy
  - B. Verify the amount of the check is correct.
  - C. Scan the check into the computer using the bank provided scanner.
  - D. Copy the check and attach the voided original.
  - E. Verify the scanned file to the check log and the total of the checks.
  - F. Remotely send the scanned file to the bank.
  - G. Print a report from the bank of the deposit
  - H. Attach the report to the back up documentation and give to the Finance Director for coding.

3. The Finance Director codes the deposit for entry into the accounting system.
4. The Accounting Clerk enters the deposit into the system and files the deposit.

#### PROCESSING OF CASH RECEIVED BY TRANSPORTATION

1. The TRAX driver collects cash or checks from the passengers.
2. The receipts and the driver manifests are submitted to the TRAX dispatcher.
3. The TRAX dispatcher verifies the cash or checks against the manifest with the driver.
4. The TRAX dispatcher prepares a deposit slip and endorses any checks with an ATCOG deposit stamp.
5. A Transportation employee takes the deposit to the bank.
6. The TRAX dispatcher prepares a cover sheet for the deposit, attaches the stamped deposit slip, and attaches both to the driver's manifest.
7. Transportation sends completed deposit to the appropriate Accounting Specialist to be posted.

#### DEPOSITS RECEIVED BY ACH (DIRECT DEPOSITS)

1. ACH deposits are received in the appropriate bank accounts throughout the month.
2. The Accounting Specialists provide back-up documentation for each deposit.
3. Each month end, the Finance Director verifies the documentation through comparison to the bank statements.
4. The deposits are then coded and given to the Accounting Clerk for posting.



## **CREDIT CARD POLICY**

ATCOG maintains credit cards to be used specifically and exclusively for the purpose of essential ATCOG business.

1. Fuel credit cards are assigned to each driver for use in daily fueling of TRAX vehicles. Drivers submit the fuel receipts to the dispatcher with their other paperwork and they are sent to the Accounting Specialist to use in the reconciliation of the fuel statement each month.
2. The Executive Director is assigned a credit card to use for travel and incidental expenses
3. The IT Director is assigned a credit card to use for electronic purchases and building maintenance.
4. Additional cards are maintained in the Finance Department that are available to be checked out to staff for travel and incidental purchases. A requisition must be presented before a card can be checked out.
5. After purchase is made, the receipt is attached to the requisition and turned in to the Accounting Assistant for coding. The Accounting Specialist will review and approve the coding.
6. The Accounting Assistant will process payment according to the accounts payable processing procedures.

## **PROMPT PAYMENT**

All invoices require prompt payment upon delivery of products/services to ATCOG. Upon receipt and acceptance of goods and services from the vendor, ATCOG must pay the vendor directly, the full amount of the approved/accepted/received invoice within 30 days of receipt of the invoice.

## ACCOUNTS PAYABLE

### DISBURSEMENTS

1. Invoices are received from the US mail, from interoffice mail, or from email.
2. The Accounting Assistant or the Accounting Specialist prepares the disbursement voucher for payment as follows:
  - A. Vendor's Name and Address
  - B. Transaction Amount
  - C. Description of Payment
  - D. Vendor Number
  - E. Purchase Order Number or Invoice Date
  - F. Account Coding
  - G. Attachments:
    - a. Invoice
    - b. Purchase Order
    - c. Requisition and Supporting Documents
  - H. Date and signature of preparer
3. The Accounting Assistant enters all the prepared information into the system.
4. The Accounting Assistant compares the disbursements to the Invoices to be Paid report.
5. Disbursements are posted.

### CHECK PREPARATION

Accounts Payable checks are processed on a regular basis, normally once a week. Checks are prepared by the Accounting Assistant who is independent of those who initiate or approve expenditures, reconcile bank accounts, or sign checks.

All checks are produced in accordance with these guidelines:

1. Expenditures will be supported with documentation in compliance with purchasing and accounts payable policies
2. If possible, all vendors will be paid within thirty days of submitting a proper invoice after delivery or the requested goods and/or services
3. Contractors and subrecipients will be paid in accordance with contract terms and the availability of funds from grantor agencies
4. Checks will be stamped with the authorized board member's signature

5. All supporting documentation is attached to the corresponding check prior to forwarding to and authorized check signer

## CHECK SIGNING

The Executive Director and the Deputy Director are the authorized signers at ATCOG. All checks require two signatures, but one is stamped.

Check signers shall thoroughly examine the check and all supporting documentation to ensure that each item has been properly checked prior to signing the check. Checks should not be signed if documentation is missing or there are questions about a payment.

## ELECTRONIC FUNDS TRANSFER (EFT)

Identical procedures are followed for EFT payments as those for checks with the exception that a payment voucher is attached to the documentation instead of a check. The EFT file is sent to the bank by the Finance Director or their designee and reviewed and approved by another designated employee.

## POSITIVE PAY

ATCOG utilizes a positive pay system with our financial institution for all checks drawn on the Planning and ATUT accounts. Each week after Accounts Payable are run, the Finance Director or their designee electronically submits a list of check numbers, amounts, and the vendor to the financial institution. The financial institution then notifies ATCOG if a check is presented that has not been submitted or does not match the three characteristics of the valid checks.

## MAILING OF CHECKS

After signature and approval, checks are returned to the Accounting Assistant for mailing. With the exception of checks to employees, no checks will be picked up by the vendor. All checks will be delivered by U.S Mail, FedEx, or UPS.

## VOIDED CHECKS OR STOP PAYMENTS

Checks may be voided due to processing errors by following the Void Check procedures of the software, marking the check VOID, and printing the Void Check Report. The report should be attached to the check and filing.

Stop payment orders may be made for checks lost in the mail or for other valid reasons. Stop payments are processed through the financial institution's mobile banking website. A copy of the order is printed and filed.

## INDEPENDENT CONTRACTORS

A completed W-9 will be obtained by all vendors to whom payments are made. The Accounting software will keep a record of all vendors requiring a Form 1099 at year end. These will be mailed or emailed each January.

## **ATCOG PAYROLL**

### **PREPARATION AND PROCESSING OF TIMESHEETS**

Employees enter time and release time through the EWS system. It is reviewed and approved by the employee's supervisor. After supervisor approval, the Executive or Deputy Director review and approve the time.

The Payroll Technician reviews the approved web timesheets and notifies managers/directors of needed corrections. After corrections are made, a Web Timesheet Report is run and sent to the Finance Specialists and the Finance Director for review. The Finance Specialists review the coding of the hours and notify management of any coding that needs to be changed.

The Payroll Technician calculates benefits and leave accruals through the HR module. The timesheets are transferred to the Accounting software. Payroll and garnishments are then calculated through the system. The calculated payroll can be reviewed at this time and, if necessary, corrections can be made and payroll re-calculated.

Direct deposit vouchers can be printed or employees can access the vouchers through the EWS system.

A direct deposit file is created and sent to the Finance Director or their designee and it is then sent to the bank. It is reviewed and approved by a different designated employee. A report is printed and filed with the payroll.

The Payroll Technician transfers and posts the payroll.

### **PAYROLL TAXES**

The Finance Department is responsible for ensuring that all required tax forms are properly completed and submitted, and that all taxes are properly withheld and paid. Withholding of Federal income taxes are based on the most current W-4 form completed by the employee.

## TRAVEL

### TRAVEL VOUCHERS

#### OVERNIGHT TRAVEL

1. An Overnight Travel Expense Report must be approved and submitted to the Finance Department regardless whether or not a cash advance is required.
2. The employee submits an approved Overnight Travel Expense Report with actual expenses (meals exempted) as soon as possible after return.
3. The Executive Director approves all overnight travel before payment is made.
4. The form is returned to the Accounting Assistant for review and coding.
5. The Accounting Specialist approves the coding and returns to the Accounting Assistant for payment through the regular Accounts Payable processing.

#### DAY TRAVEL

1. A Day Travel Expense Report will be submitted to Finance for payment a minimum of once a month.
2. The report must be approved by the appropriate manager and the Executive Director.
3. The form is returned to the Accounting Assistant for review and coding.
4. The Accounting Specialist approves the coding and returns to the Accounting Assistant for payment through the regular Accounts Payable processing.

## **FUND TRANSFERS**

Each quarter, or as needed, the Accounting Specialist prepares a Journal Voucher with the amount of funds that need to be transferred from the appropriate account to the Planning Account to cover expenses.

The Finance Director transfers the funds using the financial institution's mobile banking website. A transfer document is printed and attached to the Journal Voucher.

## **WIRE TRANSFERS**

All employees responsible for wire transfers will be provided anti-fraud training, including but not limited to detection of social engineering, phishing, business email compromise, and other scams.

All client/borrower bank information will be verified by a direct call to the client/borrower prior to being established for a wire transfer. Changes to the routing number, bank account, or contact information will be changed only after it is verified through a different method than the original request.

Changes to information will be reviewed by a supervisor before changes are made.

All wire transfers will be approved by a supervisor before the transfer is made.

## **FIXED ASSETS INVENTORY CONTROL**

An asset number is assigned to each piece of property and tagged. Property items with a value of \$5,000 or more are entered into the Fixed Asset module of the Accounting software. The Technician responsible for maintaining the Fixed Asset module will be provided with all necessary documentation of acquisition or disposal of all fixed assets.

A physical inventory is conducted every two years and reconciled to the property records in the computer. Any discrepancies are investigated and the cause is documented and corrected.

Approval from the funding agency is obtained, if necessary, before disposal of the asset. ATCOG will provide the funding agency with any required documentation of the disposal. The proceeds of a sale will be credited to the appropriate program.

A separate ledger will be maintained for the computers and other electronic equipment by the IT Director. Any transfer of this type of equipment will be the responsibility of the IT Director.

## **PROGRAM INCOME**

Program Income is defined as fees or donations for a specific grant activity or services performed, income from the use of rental or property acquired with grant or subgrant funds, or revenue earned by a governmental or private nonprofit service provider under an award that exceeds the actual cost of the service.

Program Income shall be used for specific grant purposes and under the items and conditions applicable to the use of the grant funds or services under which it was earned.

Program Income may not be used to satisfy matching requirements. Program Income may not be used to cover disallowed or unallowable costs.

Program Income will be recorded as a separate source of funds under the grant or program under which it was earned. It will be recorded in the same manner required for grant funds from the same program.



## **COST SHARING OR MATCHING**

ATCOG values contributed services and property that are to be used to meet a cost sharing or matching requirement at their fair market values at the time of contribution, unless award documents or Federal or State agency regulations identify specific values to be used.

Contributions shall be deemed as meeting cost sharing requirements only if all the following criteria are met:

1. They are verifiable for ATCOG records;
2. They are not included as contributions for any other Federally-assisted program;
3. They are necessary and reasonable for the proper and efficient accomplishment of project or program objectives;
4. They are allowable under 2 CFR 200;
5. They are not paid by the Federal government under another award, except where authorized by Federal statute to be used for cost sharing or matching;
6. They are provided for in the approved budget when required by the awarding agency; and
7. In the case of donated space, (or donated use of space), the space is subject to an independent appraisal to establish a value

### Valuation and Accounting Treatment

In kind typically falls into one of the following categories:

#### Cash

ATCOG shall recognize cash contributions as in-kind income in the period in which they are spent on allowable program costs

Any discounts received on goods or services are recognized as in-kind only if such discounts are not available to the general public

#### Buildings, land, and equipment

If the purpose of the contribution is to assist the organization in the acquisition of equipment, building, or land, the total value of the donated property may be claimed as match with prior approval of the awarding agency

If the purpose of the donation is to support activities that require the use of equipment, buildings, or land, depreciation or use charges (rent) may be claimed as match, unless the awarding agency has approved using the full value

Equipment, buildings, or land are valued at its fair market value as determined by an independent appraiser. Information on the date of donation and records from the appraisal will be maintained in a property file

### Space

The donation of space will be valued at the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality

Information on the date of donation and records from the appraisal will be maintained in a property file

If less than a arms-length transaction, the space will be valued in actual allowable costs not to exceed fair market value

### Volunteer time and services

Volunteer services furnished by professional and technical personnel, consultants, and other skilled and unskilled labor will be included in in-kind if the services are an integral and necessary part of the program.

Volunteer services will be valued at rates consistent with those paid for similar work in the organization. For skills not found in the organization, rates will be consistent with those paid for similar work in our labor market. Rates should include gross hourly wages, plus fringe benefits calculated based on fringe benefits received by employees in similar positions, or on agency average.

Volunteers must possess qualifications and perform work requiring those skills in order to be valued at greater than an unskilled labor rate.

ATCOG requires volunteers to document and account for their contributed time in a manner similar to the timekeeping system followed by employees or consistent with the practices of their organization. Each program that used volunteers will provide the volunteers a sign-in sheet which collects the following information:

1. Date service was performed
2. Volunteer name and address
3. Hours donated

4. Service provided
5. Signature of volunteer

## **PROGRAM ADMINISTRATION**

ATCOG recognizes that as a recipient of Federal and State funds, the organization is responsible for compliance with all applicable laws, regulations, and provisions of contracts and grants. To ensure that the organization meets this responsibility, the following policies apply with respect to every grant or contract received directly or indirectly from a State or Federal agency:

1. For each Federal or State award, the department director or manager will be designated the program manager.
2. The program manager will read each award and understand the requirements and references to specific laws and regulations
3. The program manager will communicate these requirements to all staff involved
4. The program manager and/or the finance staff will maintain current copies of applicable laws and regulations for use by staff involved with the grant or contract (2 CFR 200, Uniform Grant Management Standards, and other regulations)
5. The program manager and/or the finance staff shall communicate changes in policies and procedures defined by Federal or State awards when/if they arise
6. Each award is assigned to an Accounting Specialist in the finance department. The specialist is responsible for the monthly or quarterly review and process of billings from the award contracts

## **FEDERAL/STATE AWARDS BILLING AND FINANCIAL REPORTING**

ATCOG strives to provide management, staff, and funding sources with timely and accurate financial reports applicable to Federal awards. These reports can be customized to include information specific to each program.

ATCOG shall prepare and submit financial reports as specified by the financial reporting clause of each grant or contract award document. Preparation of these reports shall be the responsibility of the Accounting Specialist assigned to the program subject to review by the Finance Director, Deputy Director, or Executive Director.

The following policies shall apply to the preparation and submission of billings to agencies under awards made to ATCOG:

1. The organization will request reimbursement after expenditures have been incurred, unless the award specifies another method
2. ATCOG strives to minimize the time between receipt and disbursement of funds by issuing payments within three days of receipt of those funds
3. Each award normally specifies a particular billing cycle. The Accounting Specialist will have a schedule for these billings and ensure that the billings are made on a timely basis. This applies to all financial reporting also.
4. Requests for reimbursement of expenditures will use the actual amounts posted to the general ledger as the source of the amounts billed.
5. All required financial reports will be prepared and filed on a timely basis.

## **MONITORING SUB-CONTRACTORS**

When ATCOG utilizes Federal or State funds to make subawards to sub-contractors, ATCOG is subject to a requirement to monitor sub-contractors in order to provide reasonable assurance that sub-contractors are complying. In all material respects, with laws, regulations, and award provisions applicable to the program.

In fulfillment of its obligation to monitor sub-contractors, the following policies apply to Federal or State funds made by ATCOG to sub-contractors:

1. Contracts are to be monitored annually. If a sub-contractor is out of compliance, it may be deemed necessary to monitor more often
2. The Accounting Specialist plans a tentative schedule and contacts the ATCOG staff and the staff of the sub-contractor that will be involved in the monitoring to schedule a time for the monitoring
3. The Accounting Specialist will compile a monitoring tool from the contract to aid in the review, if there is not a monitoring tool provided by the funding agency. If the monitoring tool is developed by ATCOG, it should encompass all contracts under this realm of service, nor should it be discriminatory against a particular contractor. If a sub-contractor is found to be out of compliance, a more stringent examination will be required
4. A preliminary questionnaire may be developed and, if developed, shall be sent to the sub-contractor along with a letter confirming the date of the on-site review, and a copy of the monitoring tool, as soon as possible after the review is scheduled. A date to return the preliminary questionnaire to ATCOG will be included. This date should allow time for the Accounting Specialist to determine if there are possible problems and develop a tentative plan of action to remedy these problems.
5. After the on-site review, the Accounting Specialist will complete a report in the form of a letter to the sub-contractor. The report will list any findings and observations, along with recommendations for resolution. If there are findings that require a response from the sub-contractor, a deadline for the response will be imposed.
6. The Accounting Specialist will reply and confirm with the sub-contractor that the responses are acceptable in a timely manner.

## BRIEFING PAPER

### **ITEM 6:**

Review and consider approval authorizing the Executive Director to sign the Rerate and Benefit Verification Form with Texas Municipal League Health to provide health, dental and life insurance benefits to staff for Plan Year 2021-2022.

### **BACKGROUND**

TML Health has provided health, dental and life insurance benefits to ATCOG for several years, and it is once again time for renewal of those benefits for FY 2022. The signed Rerate Notice and Benefit Verification Form is due to TML Health by June 25, 2021.

### **DISCUSSION**

**Current Defined Contribution:** \$773.04/Month

**Defined Contribution Effective 10/01/2021:** \$789.82/Mo

(2% Increase, or \$16.78 increase per month)

**Employees with Health Insurance as of June 1, 2021:** 69 Staff Members

The Rerate Notice for FY 2022 includes an increase for health premiums however, dental and life insurance rates are the same as FY 2021.

Dental Rates:

Employee Only: \$28.44

Employee + Spouse: \$66.82

Employee + Child(ren): \$61.10

Employee + Family: \$85.24

Life Rates:

Life: \$0.194

AD&D: \$0.040

ATCOG will be offering five plan options to staff. We are proposing to make a defined contribution of \$789.82 to each employee per month. This will pay for the basic PPO health plan rate of \$789.82. Staff that wish to "buy up" to a more expensive plan may do so at their own expense. There is also a high deductible plan at a rate of \$696.06 per month that would allow staff to contribute the remaining defined contribution to a health savings account.

### **RECOMMENDATION**

Staff is recommending approval for ATCOG to sign the Rerate Notice with TML Health with a defined contribution of \$789.82.



# MEDICAL COST PROJECTION

5/25/2021 9:26 PM

Ark Tex COG - PARKTEX1

05/25/21

MEMBER OPTION

## Current Plans

### 2020-2021 Current Rates

	CCPP P85-20-32 80% / 50% PPO	CCPP P85-50-35 80% / 50% PPO	CCPP P85-75-47.5 80% / 50% PPO	CCPP H85-150-55 80% / 50% High Ded HSA	CCPP H85-250-55 80% / 50% High Ded HSA
	\$200 In Ded	\$500 In Ded	\$750 In Ded	\$1,500 In Ded	\$2,500 In Ded
	\$450 Out Ded	\$750 Out Ded	\$1,000 Out Ded	\$1,750 Out Ded	\$2,750 Out Ded
	\$3,200 In OOP No OV	\$3,500 In OOP No OV	\$4,750 In OOP No OV	\$5,500 In OOP No OV	\$5,500 In OOP No OV
	<u>DAW1&amp;2 Rx Plan</u>	<u>DAW1&amp;2 Rx Plan</u>	<u>DAW1&amp;2 Rx Plan</u>	<u>DAW1&amp;2 Rx Plan</u>	<u>DAW1&amp;2 Rx Plan</u>
EE	\$1,175.14	\$1,091.56	\$985.66	\$852.44	\$773.04
EE + Spouse	\$2,385.54	\$2,215.88	\$2,000.88	\$1,730.46	\$1,569.26
EE + Child(ren)	\$2,068.26	\$1,921.16	\$1,734.76	\$1,500.28	\$1,360.54
EE + Family	\$3,466.66	\$3,220.14	\$2,907.66	\$2,514.68	\$2,280.44

## 1% Increase

### New Plan Options

#### 2021-2022

	Collective III Copay-1K-3K ER 80% / 50% PPO (copay)	Collective III HMO-1500-5K 80% / 0% HMO	Collective Plans Collective III HSA-3K E 100% / 70% HSA Embedded	Collective III Copay-3K-6K ER 80% / 50% PPO (copay)	Collective III HSA-4K-6K E 80% / 50% HSA Embedded
	\$1,000 In Ded	\$1,500 In Ded	\$3,000 In Ded	\$3,000 In Ded	\$4,000 In Ded
	\$2,000 Out Ded	N/A Out Ded	\$6,000 Out Ded	\$6,000 Out Ded	\$8,000 Out Ded
	\$3,000 In OOP	\$5,000 In OOP	\$3,000 In OOP	\$6,000 In OOP	\$6,000 In OOP
	\$0 Tela Health Copay	\$0 Tela Health Copay	\$44 Tela Health Copay	\$0 Tela Health Copay	\$44 Tela Health Copay
	<u>\$30 OV/\$45 SP/\$75 UC/\$500 ER Copay DAW1&amp;2 Rx Plan</u>	<u>\$30 OV/\$45 SP/\$75 UC/\$500 ER Copay DAW1&amp;2 Rx Plan</u>	<u>No OV/SP/UC/ER Copay DAW1&amp;2 Rx Plan</u>	<u>\$30 OV/\$45 SP/\$75 UC/\$500 ER Copay DAW1&amp;2 Rx Plan</u>	<u>No OV/SP/UC/ER Copay DAW1&amp;2 Rx Plan</u>
EE	\$1,008.38	\$864.06	\$855.12	\$789.82	\$696.06
EE + Spouse	\$2,047.00	\$1,754.04	\$1,735.88	\$1,603.34	\$1,413.00
EE + Child(ren)	\$1,774.76	\$1,520.76	\$1,505.02	\$1,390.10	\$1,225.06
EE + Family	\$2,974.68	\$2,548.94	\$2,522.54	\$2,329.94	\$2,053.34

## Collective Plans

Please sign & date option chosen:

\_\_\_\_\_  
Signature / Date

DAW1&2 Plan: If a brand name drug is dispensed and a generic alternate drug exists, the Covered Individual pays the difference between the brand name and generic price in addition to the appropriate copayment for the brand name. The cost difference between the brand name and generic price does not apply to any individual deductibles or out of pocket amounts. The differential applies to all prescriptions purchased through this program when a generic alternate is available.

**THIS DOES NOT COMPLETE THE RENEWAL PROCESS. YOU WILL NEED TO SIGN THE MEMBER OPTION AND DO ONE OF THE FOLLOWING BY 06/25/2021:**

1. Scan an image of the signed member option and email it to [underwriting@tmlhb.org](mailto:underwriting@tmlhb.org), or
  2. Fax the signed member option to (512) 719-6541, attn: Underwriting
- THEN A NEW RENEWAL NOTICE WILL BE GENERATED AND MAILED TO YOU. THE RENEWAL SHEET MUST BE SIGNED AND RECEIVED IN AUSTIN BY 07/01/2021 FOR THE NEW BENEFITS AND RATES TO BE EFFECTIVE FOR 10/01/2021.**