

To be used for Indirect Cost Proposals for FY 2009 and Prior Years (TDC)

Modify the following schedules to fit your needs (updated November 2011)

Helpful hints:

Please start with the following sheets before completing the "rate_calculation" and "carryforward" schedules.

1 "Exh C 2007_direct_cost_base"

You can obtain this information from your audited financial statements or the trial balances. You probably need to add programs and agencies you do business with that are not listed. Please modify the formula as necessary to include the new programs and agencies in your total columns. **The column and row highlighted in salmon/light orange require your special attention to ensure all additional programs and agencies are included in the totals.**

2 "Exh D 2009_direct_cost_base"

You can either use the actual direct cost base (see 1 above) or use the budgeted direct costs or a combination of the two. Please modify the formula as necessary to include the new programs and agencies in your total columns. **Again, the column and row highlighted in salmon/light orange require your special attention to ensure all additional programs and agencies are included in the totals.**

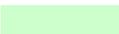
3 "Exh E-1/E-2 indirect_cost_pool" and supporting schedules

You may create your own supporting schedules or use or expand on the ones we included. In any case, make sure that you pick up the totals from the supporting schedules and place them in the appropriate cell within the "indirect_cost_pool" sheet.

4 "Exh F reconciliation"

Please fill in the top portion "Costs per Audited Financial Statements".

5 To ease use of sheets, cells were color-coded as follows:

	Data entry from accounting/financial records
	Formula
	Data came from another sheet
	Data feed into another schedule

Updated: 12/9/2011

**Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2007 Actual Direct Cost Base**

Exhibit C

	A	B	C	D (A-B-C)	E	F	G	H	I	J	K	L	M D-(E to L)	O	
	By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted														
	Exclusions														
Column	F/S Ref.	FY 2007 Expenditures Per Financial Statements (F/S)	Tribal In-Kind Contribution	Tribal Supplements	FY 2007 Expenditures Per SEFA	Capital Equipment	Contractual Services (Subcontracts)	Indirect Cost Pool	Passthrough Funds 1/	Unallowable Costs 2/	Separately Administered 3/	Directly Funded Indirect 4/	Indirect Costs Charged to Programs 5/	FY 2007 Direct Cost Base	Indirect Cost Collections (Revenue Received) (If Diff. from Col. L) 6/
FEDERAL PROGRAMS															
P.L. 93-638 Programs															
Department of Interior:															
Bureau of Indian Affairs-															
		223,812		2,145	221,667				15,600			38,000	22,000	146,067	20,300
		59,325			59,325							29,325		30,000	
		46,706			46,706								4,250	42,456	4,250
					0									0	
		329,843	0	2,145	327,698	0	0	0	15,600	0	0	67,325	26,250	218,523	24,550
Department of Health and Human Services:															
Indian Health Service-															
		1,883,986		78,600	1,805,386	10,500						48,756	200,125	1,546,005	168,949
		18,981			18,981									18,981	
		165,231			165,231	5,500								159,731	
		262,041			262,041									262,041	
		30,263			30,263									30,263	
		2,360,502	0	78,600	2,281,902	16,000	0	0	0	0	0	48,756	200,125	2,017,021	168,949
Non P.L. 93-638															
Department of Health and Human Services:															
Administration on Aging															
		108,281	6,103		102,178	21,900						2,000	16,719	61,559	16,719
		2,584			2,584								500	2,084	500
		18,197			18,197								4,700	13,497	3,522
		4,037			4,037								781	3,256	781
		8,715			8,715								1,687	7,028	1,687
		141,814	6,103	0	135,711	21,900	0	0	0	0	0	2,000	24,387	87,424	23,209
Department of Interior:															
Bureau of Reclamation-															
		31,392			31,392								7,000	24,392	6,076
		787			787								152	635	152
Bureau of Land Management-															
		4,281			4,281								828	3,453	828
					0									0	
		36,460	0	0	36,460	0	0	0	0	0	0	0	7,980	28,480	7,056
		1,000,000	0	0	1,000,000								100,000	900,000	0
Department of Agriculture:															
Food and Nutrition Service-															
		123,410	50,000		73,410							32,790	21,000	19,620	19,479
		11,372			11,372								2,201	9,171	2,201
		23,240			23,240	23,240								0	
		194,196			194,196		116,397						15,000	62,799	13,804
		1,815			1,815								351	1,464	351
		13,736			13,736								2,659	11,077	2,659
		367,769	50,000	0	317,769	23,240	116,397	0	0	0	0	32,790	41,211	104,131	38,494
Department of Commerce:															
Economic Development															
		43,018		500	42,518								8,326	34,192	8,326
					0									0	
					0									0	
					0									0	
		43,018	0	500	42,518	0	0	0	0	0	0	0	8,326	34,192	8,326
Department of Housing and Urban Development:															
					0									0	
					0									0	
					0									0	
					0									0	
		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Department of Education:															
Vocational Rehabilitation															
		355,719			355,719									355,719	
IMLS Assistance															
		120			120									120	
					0									0	
					0									0	

**Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2007 Actual Direct Cost Base**

Exhibit C

	A	B	C	D (A-B-C)	E	F	G	H	I	J	K	L	M D-(E to L)	O	
	By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted														
	Exclusions														
Column	F/S Ref.	FY 2007 Expenditures Per Financial Statements (F/S)	Tribal In-Kind Contribution	Tribal Supplements	FY 2007 Expenditures Per SEFA	Capital Equipment	Contractual Services (Subcontracts)	Indirect Cost Pool	Passthrough Funds 1/	Unallowable Costs 2/	Separately Administered 3/	Directly Funded Indirect 4/	Indirect Costs Charged to Programs 5/	FY 2007 Direct Cost Base	Indirect Cost Collections (Revenue Received) (If Diff. from Col. L) 6/
Subtotal		355,839	0	0	355,839	0	0	0	0	0	0	0	0	355,839	0
Department of Energy:															
Bonneville Power Administration- Reservation Habitat Enhancement Project Enhanced Fish and Wildlife Comm. Cultural Wildlife Coordinator		264,622 35,552 14,608			264,622 35,552 14,608 0	5,500	14,528						52,000 4,069 2,000	212,622 16,955 7,108 0	51,217 4,069 1,763
Subtotal		314,782	0	0	314,782	5,500	14,528	0	0	0	0	0	58,069	236,685	57,049
Environmental Protection Agency:															
PWSS General Assistance Clean Air Act		2,814 61,966 76,174			2,814 61,966 76,174 0	7,335							256 2,980 4,625	2,558 58,986 64,214 0	256 2,980 3,845
Subtotal		140,954	0	0	140,954	7,335	0	0	0	0	0	0	7,861	125,758	7,081
Institute of Museum and Library Services:															
					0 0 0 0									0 0 0 0	
Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Department of Justice:															
Tribal Resources (COPS)		145,608		5,418	140,190 0 0 0	59,802						4,875		75,513 0 0 0	
Subtotal		145,608	0	5,418	140,190	59,802	0	0	0	0	0	4,875	0	75,513	0
Equal Employment Opportunity Commission:															
Tribal Employment Rights Office		67,537			67,537 0 0 0	9,387			2,220				14,000	41,930 0 0 0	13,072
Subtotal		67,537	0	0	67,537	9,387	0	0	2,220	0	0	0	14,000	41,930	13,072
Homeland Security:															
					0 0 0 0									0 0 0 0	
Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Department of Labor:															
					0 0 0 0									0 0 0 0	
Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation:															
					0 0 0 0									0 0 0 0	
Subtotal		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal Federal Programs		5,304,126	56,103	86,663	5,161,360	143,164	130,925	0	17,820	0	0	155,746	488,209	4,225,496	347,786
STATE PROGRAMS					Tie to SEFA										
Tabacco Prevention Juvenile Justice & Delinquency Prevention State Fire Protection ARCO Bull Trout Recovery		41,648 19,474 84,661 42,735		5,268	36,380 19,474 84,661 42,735	10,556						1,750	7,193 1,726 8,452 4,536	16,881 17,748 71,423 38,199	7,193 1,726 8,452 4,536
Subtotal State Programs		188,518	0	5,268	183,250	10,556	0	0	0	0	0	6,536	21,907	144,251	21,907

**Indian Tribal Governments
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FY 2007 Actual Direct Cost Base**

Exhibit C

Column	A	B	C	D (A-B-C)	E	F	G	H	I	J	K	L	M D-(E to L)	O	
		By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted													
		Exclusions													
Programs by Funding Agency	F/S Ref.	FY 2007 Expenditures Per Financial Statements (F/S)	Tribal In-Kind Contribution	Tribal Supplements	FY 2007 Expenditures Per SEFA	Capital Equipment	Contractual Services (Subcontracts)	Indirect Cost Pool	Passthrough Funds 1/	Unallowable Costs 2/	Separately Administered 3/	Directly Funded Indirect 4/	Indirect Costs Charged to Programs 5/	FY 2007 Direct Cost Base	Indirect Cost Collections (Revenue Received) (If Diff. from Col. L) 6/
CITY AND COUNTY PROGRAMS															
					0									0	
Subtotal City and County Programs		0	0	0	0	0	0	0	0	0	0	0	0	0	0
PRIVATE PROGRAMS															
					0									0	
Subtotal Private Programs		0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal Federal, State and Other Programs		5,492,644	56,103	91,931	5,344,610	153,720	130,925	0	17,820	0	0	162,282	510,116	4,369,747	369,693 To Exhibit B
TRIBAL PROGRAMS															
Tribal In-Kind Contribution				56,103										0	
Tribal Supplements				91,931										91,931	
General Fund (Includes Indirect Cost Pool)		4,250,000		4,250,000	21,101		1,762,105		152,360	500			55,554	2,258,380	55,554
Housing Fund		24,426		24,426									2,010	22,416	2,010
Utility Fund		27,589		27,589									3,615	23,974	3,615
Bingo Fund		20,581		20,581									2,850	17,731	2,850
Health Fund		110,836		110,836										110,836	
Enterprise Fund		11,842,440		11,842,440						2,215,632			1,500,000	8,126,808	1,600,000
Subtotal Tribal Programs		16,275,872		16,423,906	21,101	0	1,762,105		152,360	2,272,235	0	0	1,564,029	10,652,076	1,664,029
Total Direct Costs		21,768,516 <i>Must tie to F/S & Exhibit F</i>		21,768,516 <i>Must tie to F/S</i>	174,821	130,925	1,762,105 <i>Exhibit E-1</i>		170,180	2,272,235	0	162,282	2,074,145 <i>Must tie to F/S</i>	15,021,823 <i>To Exhibit B & F</i>	2,033,722 <i>Check Figure</i>

Should Match

The amount by column, funding agency, or program must tie to the audit or profit & loss statement; otherwise, supporting document should be provide Any differences must be explained. (Column totals to Exhibit F)

Footnotes:

- 1/ Passthrough funds normally require minimal administrative effort that include but not limited to scholarships, assistance payments, payments to participants, etc.
- 2/ Unallowable costs include but not limited to donations, debt service expense, penalty, lobbying costs, etc. (if unallowable costs benefit from administrative services (payroll, accounting, HR, IT, etc.) provided by the pool, then must be added to the base per 2 CFR 225).
- 3/ Separately administered and DO NOT receive any administrative services (payroll, accounting, HR, IT, etc.) provided by the pool. Entity needs to state who provide the administrative services to these funds.
- 4/ Directly funded indirect costs are indirect costs in nature that are directly paid for by the programs in the base. These costs must be excluded from both base and pool (Exhibit E-1).
- 5/ Indirect costs charged and booked to the programs. Must tie to the audited Financial Statements.
- 6/ Indirect cost collections (revenue received) is the amount of indirect cost revenue recovered/collected/received from the programs in the base. The indirect cost collections must be reconcilable to the audited financial statements. Otherwise, the Organization must provide one of the following to support these numbers: (1) a copy of the audited general ledger showing the grand total for the indirect cost collections, (2) documents from the funding agency, or (3) a letter from the CPA who performed the audit.
- 7/ When reporting federal program expenditures, only the expenditures paid for with federal funds should be reported under federal program expenditures. The total amount of federal program expenditures identified on this schedule must match the amount of federal expenditures reported on the Schedule of Expenditures of Federal Awards (SEFA) of the audited financial statements. Any differences must be explained.

**Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2009 Proposed Direct Cost Base**

Exhibit D

	Column A	B	C	D	E	F	G	H	I	J A-(B to I)
	By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjuste									
	Exclusions									
Programs by Funding Agency	Proposed FY 2009 Expenditures	Capital Equipment	Contractual Services (Subcontracts)	Indirect Cost Pool	Passthrough Funds 1/	Unallowable Costs 2/	Separately Administered 3/	Directly Funded Indirect 4/	Indirect Costs Charged to Programs 5/	FY 2009 Direct Cost Base
FEDERAL PROGRAMS										
P.L. 93-638 Programs										
Department of Interior:										
Bureau of Indian Affairs-										
Consolidated Tribal Government	250,000								30,000	220,000
Aid to Tribal Government	60,000							30,000		30,000
Family Counseling Program	47,000									47,000
										0
Subtotal BIA (638)	357,000	0	0	0	0	0	0	30,000	30,000	297,000
Department of Health and Human Services:										
Indian Health Service-										
Consolidated Health Program	2,500,000	150,000						84,600	230,000	2,035,400
Tribal Health Management Grant	35,000									35,000
Community Health Representative	200,000	25,000								175,000
Alcohol & Drug Abuse	300,000								30,000	270,000
Substance Abuse and Prevention	100,000								10,000	90,000
Subtotal IHS (638)	3,135,000	175,000	0	0	0	0	0	84,600	270,000	2,605,400
Non P.L. 93-638										
Department of Health and Human Services:										
Administration on Aging										
Title III-Aging	150,000				100,000				4,500	45,500
Indian Child Welfare Services	5,000				5,000				2,000	5,000
Building Stronger Families	25,000									18,000
Pilot Prevention	5,000									5,000
Child Care Development	10,000									10,000
	800,000		800,000							0
Subtotal HHS (Non-638)	995,000	0	800,000	0	105,000	0	0	0	6,500	83,500
Department of Interior:										
Bureau of Reclamation-										
Water Management	50,000								20,000	30,000
Monitor Ground Water Wells										0
Bureau of Land Management-										
Cultural Resource Monitoring										0
Subtotal Interior (Non-638)	50,000	0	0	0	0	0	0	0	20,000	30,000
BIA (P.L. 100-297)	1,000,000								100,000	900,000
Department of Agriculture:										
Food and Nutrition Service-										
Food Distribution	100,000								18,000	82,000
Elderly Feeding	20,000								2,000	18,000
Sewer Replacement Project	150,000		100,000						15,000	35,000
Nutrition Program	10,000								1,000	9,000
Summer Food	10,000								800	9,200
Subtotal	290,000	0	100,000	0	0	0	0	0	36,800	153,200
Department of Commerce:										
	0									0
Subtotal	0	0	0	0	0	0	0	0	0	0
Department of Housing and Urban Development:										
Irrigation										
	50,000								8,000	42,000
Subtotal	50,000	0	0	0	0	0	0	0	8,000	42,000
Department of Education:										
Vcational Rehabilitation										
	300,000								10,000	290,000
Subtotal	300,000	0	0	0	0	0	0	0	10,000	290,000
Department of Energy:										
Bonneville Power Administration-										
Reservation Habitat Enhancement Project	200,000							17,865	40,000	142,135
Enhanced Fish and Wildlife Comm. Cultural	50,000	20,000							3,000	27,000
Wildlife Coordinator	20,000	10,000							1,000	9,000

**Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2009 Proposed Direct Cost Base**

Exhibit D

	Column A	B	C	D	E	F	G	H	I	J
										A-(B to I)
	By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjuste									
	Exclusions									
Programs by Funding Agency	Proposed FY 2009 Expenditures	Capital Equipment	Contractual Services (Subcontracts)	Indirect Cost Pool	Passthrough Funds 1/	Unallowable Costs 2/	Separately Administered 3/	Directly Funded Indirect 4/	Indirect Costs Charged to Programs 5/	FY 2009 Direct Cost Base
Subtotal	270,000	30,000	0	0	0	0	0	17,865	44,000	178,135
Environmental Protection Agency: General Assistance	100,000	8,000							9,000	83,000
Subtotal	100,000	8,000	0	0	0	0	0	0	9,000	83,000
Institute of Museum and Library Services										0
Subtotal	0	0	0	0	0	0	0	0	0	0
Department of Justice: Tribal Resources (COPS)	150,000	60,000								90,000
Subtotal	150,000	60,000	0	0	0	0	0	0	0	90,000
Equal Employment Opportunity Commission Tribal Employment Rights Office	60,000	10,000			5,000				9,000	36,000
Subtotal	60,000	10,000	0	0	5,000	0	0	0	9,000	36,000
Homeland Security:										0
Subtotal	0	0	0	0	0	0	0	0	0	0
Department of Labor:										0
Subtotal	0	0	0	0	0	0	0	0	0	0
Transportation:										0
Subtotal	0	0	0	0	0	0	0	0	0	0
Subtotal Federal Programs	6,757,000	283,000	900,000	0	110,000	0	0	132,465	543,300	4,788,235
STATE PROGRAMS										
Tobacco Prevention	40,000	15,000							6,000	19,000
Juvenile Justice & Delinquency Preventions	20,000								2,000	18,000
State Fire Protection	80,000							16,160	8,000	55,840
ARCO Bull Trout Recovery	40,000								4,000	36,000
Subtotal State Programs	180,000	15,000	0	0	0	0	0	16,160	20,000	128,840
TRIBAL PROGRAMS										
Tribal In-Kind Contribution	56,000					56,000				0
Tribal Supplements	91,000									91,000
General Fund (Includes Indirect Cost Pool)	5,868,230			1,901,420	693,800	450			140,000	3,132,560
Housing Fund	50,000								5,000	45,000
Utility Fund	50,000								4,500	45,500
Bingo Fund	20,000								2,500	17,500
Health Fund	100,000								10,000	90,000
Enterprise Fund	11,500,000					2,500,000			1,386,500	7,613,500
Subtotal Tribal Programs	17,735,230	0	0	1,901,420	693,800	2,556,450	0	0	1,548,500	11,035,060
Total Direct Costs	24,672,230	298,000	900,000	1,901,420	803,800	2,556,450	0	148,625	2,111,800	15,952,135

Exhibit E-2

To Exhibit A

**Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2009 Proposed Direct Cost Base**

Exhibit D

	Column	A	B	C	D	E	F	G	H	I	J
											A-(B to I)
		<u>By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted</u>									
		<u>Exclusions</u>									
		Proposed FY 2009 Expenditures	Capital Equipment	Contractual Services (Subcontracts)	Indirect Cost Pool	Passthrough Funds 1/	Unallowable Costs 2/	Separately Administered 3/	Directly Funded Indirect 4/	Indirect Costs Charged to Programs 5/	FY 2009 Direct Cost Base
Programs by Funding Agency											

15,952,135
Check Figure

Footnotes:

- 1/ Passthrough funds normally require minimal administrative effort that include but not limited to scholarships, direct assistance payments, payments to participants, etc.
- 2/ Unallowable costs include but not limited to donations, debt service expense, penalty, lobbying costs, etc. (if benefit from the administrative services (payroll, accounting, HR, IT, etc.) provided by the pool, must be added to the base).
- 3/ Separately administered and DO NOT receive any administrative services (payroll, accounting, HR, IT, etc.) provided by the pool. Entity needs to state who provide the administrative services to these funds.
- 4/ Directly funded indirect costs are indirect costs that are directly funded by the programs in the base. These costs must be excluded from both base and pool (Exhibit E-2).
- 5/ Indirect costs charged and booked to the programs.

**Indian Tribal Governments
Indirect Cost Rate Proposal**

Exhibit E-1

FY 2007 Indirect Cost Pool

Title / Description	Actual FY 2007 Expenditures @ 100%	Unallowable	Directly Funded Indirect	Council/ General Government	Benefit Direct Functions	Actual FY 2007 Indirect Pool	% Included in Pool	Comments	
Salaries: 1/									
Chief Financial Officer	79,252					79,252	100%	Please include explanation if actual FY 07 costs increased more than 10% compared to previously negotiated FY 07 costs.	
Office Manager	46,450					46,450	100%		
Property & Procurement Specialist	40,350					40,350	100%		
Accountants (6)	214,229		25,000			189,229	88%		
IS Technician (2)	83,736				15,569	68,167	81%		
Contract & Grants Administrator	60,323					60,323	100%		
Human Resources Director	58,786					58,786	100%		
HR Assistants (2)	81,377					81,377	100%		
Receptionist/Secretary (2)	30,077					30,077	100%		
Maintenance Staff (6)	220,415				110,207	110,208	50%		
Security Guards (4)	157,123				133,555	23,568	15%		
Subtotal Salaries	1,072,118	0	25,000	0	259,331	787,787			
Fringe Benefits on the Above Salaries									
Professional Fees/Contractual Services - 2/	353,799		8,250		85,580	259,969			"
Audit & Accounting Fees (see Exhibit H)	92,000		25,000			67,000		"	
Legal (see Exhibit H) 2/	12,345		5,486			6,859		"	
Automobile Expenses	6,000					6,000		"	
Bad Debt	500	500				0		"	
Computer Software	4,526					4,526		"	
Dues & Subscriptions	9,529					9,529		"	
Employment Advertising	6,000					6,000		"	
Equipment Rentals	19,309					19,309		"	
Council Stipends	30,000			15,000		15,000	50%	"	
IT Consultant	21,465					21,465		"	
IT Maintenance Contracts	55,420					55,420		"	
Licenses & Permits	2,825					2,825		"	
Minor Office Equipment	3,734					3,734		"	
Postage & Mailings	25,852		10,000			15,852		"	
Printing	6,614					6,614		"	
Property and Liability Insurance	140,776		50,000			90,776		"	
Repairs and Maintenance	26,000					26,000		"	
Security Expense	42,000				35,700	6,300		"	
Storage Rental	27,123		5,423			21,700		"	
Supplies	57,475					57,475		"	
Telephone and Other Utilities	65,536					65,536		"	
Travel and Training	87,301		18,123			69,178		"	
Depreciation (Exhibit G)	262,954				125,703	137,251		"	
Total Indirect Costs	2,431,201	500	147,282	15,000	506,314	1,762,105		1,762,105 Check Figure	
	Must tie to F/S or General Ledger/ Profit & Loss Stmt	3/	4/	5/	6/	To Exhibit C			
					FY 2005 Carryforward to FY 2007	-60,000		Per Negotiation Agreement	
					FY 2007 Indirect Cost Pool	1,702,105		To Exhibit B	

Footnotes: 1/ Salaries and wages for employees working on multiple activities or cost objectives must be supported with adequate documentation [in accordance with 2 CFR 225, Appendix B, Section 8.h(4) and (5)] to be eligible for inclusion in the indirect cost pool. The use of estimated percentages of time is allowable for budget estimates; however, a distribution of actual salaries and wages is required to be supported by personnel activity reports or equivalent documentation when employees work on both an indirect cost activity and a direct cost activity.

2/ For legal and professional/contractual services - need general breakdown by type of service and associated amount.

3/ Unallowable costs must be included in the base if the costs benefit from services provided by the indirect cost pool (payroll, accounting, HR, IT, etc.) [in accordance with 2 CFR 225 (OMB Circular A-87), Appendix A, Section C.3.b].

4/ Directly funded indirect costs are indirect costs in nature that are directly paid for by programs in the base and must be excluded from both the pool and base (Exhibit C).

5/ Council/general government expenses must be included in the base if they benefit from services provided by the indirect cost pool (payroll, accounting, HR, IT, etc.) [in accordance with 2 CFR 225 (OMB Circular A-87), Appendix A, Section C.3.b]. (Need to specify where in the base on Exhibit C).

6/ These costs benefit specific programs in the base; therefore, are treated as direct costs and included in the base. Need to specify where in the base on Exhibit C).

**Indian Tribal Governments
Indirect Cost Rate Proposal**

Exhibit E-2

FY 2009 Indirect Cost Pool

Title / Description	Proposed FY 2009 Costs @ 100%	Unallowable	Directly Funded Indirect	Council/ General Government	Benefit Direct Functions	Proposed FY 2009 Indirect Pool	% Included as Indirect	Comments
Salaries: 1/								
Chief Financial Officer	\$83,000					83,000	100%	Please include explanation if proposed FY 09 costs increased more than 10% compared to the FY 07 actual costs.
Office Manager	49,000					49,000	100%	
Property & Procurement Specialist	43,000					43,000	100%	
Accountants (6)	220,000		30,000			190,000	86%	
IS Technician (2)	86,000					86,000	100%	
Contract & Grants Administrator	63,000					63,000	100%	
Human Resources Director	62,000					62,000	100%	
HR Assistants (2)	84,000					84,000	100%	
Receptionist/Secretary (2)	34,000					34,000	100%	
Maintenance Staff (6)	230,000				111,000	119,000	52%	
Security Guards (4)	176,425				134,000	42,425	24%	
Subtotal Salaries	1,130,425	0	30,000	0	245,000	855,425		
Fringe Benefits on the Above Salaries	370,000		9,000		85,580	275,420		"
Professional Fees/Contractual Services - 2/								
Audit & Accounting Fees (see Exhibit H)	94,000		25,000			69,000		"
Legal (see Exhibit H) 2/	13,000		6,000			7,000		"
Automobile Expenses	7,000					7,000		"
Bad Debt	450	450				0		"
Computer Software	5,000					5,000		"
Dues & Subscriptions	10,000					10,000		"
Employment Advertising	6,000					6,000		"
Equipment Rentals	20,000					20,000		"
Council Stipends	30,000			15,000		15,000	50%	"
IT Consultant	22,000					22,000		"
IT Maintenance Contracts	56,000					56,000		"
Licenses & Permits	3,000					3,000		"
Minor Office Equipment	4,000					4,000		"
Postage & Mailings	26,000		10,000			16,000		"
Printing	6,000					6,000		"
Property and Liability Insurance	142,000		45,000			97,000		"
Repairs and Maintenance	26,000					26,000		"
Security Expense	42,000				27,000	15,000		"
Storage Rental	30,000		8,625			21,375		"
Supplies	57,000					57,000		"
Telephone and Other Utilities	66,000					66,000		"
Travel and Training	87,000					87,000		"
Depreciation (Exhibit G)	295,200				140,000	155,200		"
Total Indirect Costs	2,548,075	450	133,625	15,000	497,580	1,901,420	1,901,420	Check Figure
		3/	4/	5/	6/	To Exhibit A		

Footnotes: **1/** Salaries and wages for employees working on multiple activities or cost objectives must be supported with adequate documentation [in accordance with 2 CFR 225, Appendix B, Section 8.h(4) and (5)] to be eligible for inclusion in the indirect cost pool. The use of estimated percentages of time is allowable for budget estimates; however, a distribution of actual salaries and wages is required to be supported by personnel activity reports or equivalent documentation when employees work on both an indirect cost activity and a direct cost activity.

2/ For legal, professional/contractual services - need breakdown by type of service and associated amount.

3/ Unallowable costs must be included in the base if the costs benefit from services provided by the indirect cost pool (payroll, accounting, HR, IT, etc.) [in accordance with 2 CFR 225 (OMB Circular A-87), Appendix A, Section C.3.b].

4/ Directly funded indirect costs are indirect costs in nature but directly paid for by programs in the base and must be excluded from both the pool and base (Exhibit D).

5/ Council/general government expenses must be included in the base if they benefit from services provided by the indirect cost pool (payroll, accounting, HR, IT, etc.) [in accordance with 2 CFR 225 (OMB Circular A-87), Appendix A, Section C.3.b]. (Need to specify where in the base on Exhibit D)

6/ These costs benefit specific programs in the base; therefore, are treated as direct costs and included in the base. (Need to specify where in the base on Exhibit D)

**Indian Tribal Governments
Indirect Cost Rate Proposal**

Exhibit F

FY 2007 Reconciliation of Audited Financial Statement Costs to Indirect Cost Proposal

Reconciliation is NOT required for 1st & 2nd year rates unless audited costs are used.

Costs per Audited Financial Statements:		Page Reference
General Fund	4,250,000	FY 07 audit p.
Special Revenue Funds	4,492,644	FY 07 audit p.
Enterprise Funds	12,842,440	FY 07 audit p.
Other Tribal Funds	183,432	FY 07 audit p.
 Total Costs to be Accounted For	 <u>21,768,516</u>	 1/
 Costs Per Indirect Cost Proposal (Actual):		
Direct Cost Base	15,021,823	Exhibit C
Indirect Cost Pool	1,762,105	Exhibit E-1
 Subtotal	 <u>16,783,928</u>	
 Add Costs Excluded From the Proposal		
Capital Equipment	174,821	Exhibit C
Contractual Services (Subcontracts)	130,925	Exhibit C
Passthrough (Scholarship, Stipends, etc.)	170,180	Exhibit C
Unallowable (COGS, In Kind, Interest, etc.)	2,272,235	Exhibit C
Separately Administered	0	Exhibit C
Directly Funded Indirect	162,282	Exhibit C
Indirect Costs Charged to Programs	2,074,145	Exhibit C
 Total Exclusions	 <u>4,984,588</u>	
 Total Costs Accounted For	 <u>21,768,516</u>	
 Difference	 <u>0</u>	 2/

1/ Total must tie to FY 2007 actual direct cost base schedule (Exhibit C).

2/ Provide an explanation for any difference.

FY 2007 Carryforward Computation

Required for Fixed Carryforward Rate 3rd Year & Later

Program	FY 2007 Actual Direct Costs	% of Total	FY 2007 Indirect Cost Pool	Indirect Rate at 12.00% 1/	Indirect Cost Collections	Shortfall	Carryforward
BIA (638)	\$218,523	1.45%	\$24,681	\$26,223	\$24,550	\$131	\$0
IHS (638)	2,017,021	13.43%	228,593	242,043	168,949	59,644	0
BIA (100-297)	900,000	5.99%	101,956	108,000 2/			
HHS (Non-638)	87,424	0.58%	9,872	10,491	23,209	0	-13,337
Interior (Non-638)	28,480	0.19%	3,234	3,418	7,056	0	-3,822
Agriculture	104,131	0.69%	11,745	12,496	38,494	0	-26,749
Commerce	34,192	0.23%	3,915	4,103	8,326	0	-4,411
HUD	0	0.00%	0	0	0	0	0
Education	355,839	2.37%	40,340	42,701	0	40,340	0
Energy	236,685	1.58%	26,893	28,402	57,049	0	-30,156
EPA	125,758	0.84%	14,298	15,091	7,081	7,217	0
IMLS	0	0.00%	0	0	0	0	0
Justice	75,513	0.50%	8,511	9,062	0	8,511	0
EEOC	41,930	0.28%	4,766	5,032	13,072	0	-8,306
Homeland Security	0	0.00%	0	0	0	0	0
Labor	0	0.00%	0	0	0	0	0
Transportation	0	0.00%	0	0	0	0	0
State	144,251	0.96%	16,340	17,310	21,907	0	-5,567
City/County	0	0.00%	0	0	0	0	0
Private	0	0.00%	0	0	0	0	0
Tribal	10,652,076	70.91%	1,206,961	1,278,249 3/			
Totals	\$15,021,823	100.00%	\$1,702,105	\$1,802,621	\$369,693	\$115,843	-\$92,348
	Exhibit C	4/	5/ Exhibit E-1 1,702,105 ck figure		Exhibit C		To Exhibit A-2

Footnotes:

1/ Source: FY 2007 negotiated indirect cost rate per FY 2007 negotiation agreement.

2/ Over or underrecovery from BIA is not included in the carryforward computation according to Public Law 100-297 Section 1128A, (d) (3): "Funds received as grants under this section for Bureau funded programs operated by a tribe or tribal organization under a contract or agreement shall not be taken into consideration for purposes of indirect cost underrecovery and overrecovery determinations by any Federal agency for any other funds, from whatever source derived."

3/ Over or underrecovery from Tribal accounts is internal and therefore not included in the carryforward computation.

4/ Total percentage must add to 100.00%.

5/ Source: FY 2007 indirect cost pool schedule (Exhibit E-1). The FY 2007 indirect cost pool of \$ includes the previously negotiated FY 2005 Under(Over)recovery carryforward to FY 2007 of \$.

Note: The amounts shown as Indirect Cost Collections are based on the Tribe's audited financial statements.

**Indian Tribal Governments
Indirect Cost Rate Proposal**

Exhibit A-2

FY 2009 Rate Computation (Fixed Carryforward Rate, 3rd Year & Later)

(Carryforward Computation is REQUIRED)

	FY 2007 Actual Costs Incurred *		FY 2009 Proposed Costs Based on Budgeted or Prior Year Costs
Indirect Cost Rate (A / B)	<u>11.33%</u>		<u>11.34%</u>
Indirect Costs	1,762,105 Exhibit E-1		1,901,420 Exhibit E-2
FY 2005 Carryforward to FY 2007	-60,000 FY 07 negotiation agreement		N/A
FY 2007 Carryforward to FY 2009	N/A		-92,348 Exhibit B
A: Indirect Cost Pool	<u>1,702,105</u> Exhibit E-1		<u>1,809,072</u>
B: Direct Cost Base	<u>15,021,823</u> Exhibit C		<u>15,952,135</u> Exhibit D

*** FY 2007 Actual Costs Reconciled to FY 2007 Audited Financial Statements**

**Indian Tribal Governments
Indirect Cost Rate Proposal**

Exhibit A-1

FY 2009 Rate Computation (1st & 2nd year) for Fixed Carryforward or Provisional Rate

(Carryforward Computation is NOT REQUIRED)

	FY 2009 Proposed Costs Based on Budgeted or Prior Year Costs	
Indirect Cost Rate (A / B)	<u>11.92%</u>	
Indirect Costs	<u>1,901,420</u>	Exhibit E-2
A: Indirect Cost Pool	<u>1,901,420</u>	
B: Direct Cost Base	<u>15,952,135</u>	Exhibit D

**Indian Tribal Governments
Indirect Cost Rate Proposal**

Exhibit A-3

FY 2009 Rate Computation (Provisional/Final Rates, 3rd Year & Later)

(Carryforward Computation is NOT required)

	FY 2007 Actual Costs Incurred *		FY 2009 Proposed Costs Based on Budgeted or Prior Year Costs
Indirect Cost Rate (A/B)	11.73%		11.92%
Indirect Costs	1,762,105 Exhibit E-1		1,901,420 Exhibit E-2
A: Indirect Cost Pool	1,762,105		1,901,420
B: Direct Cost Base	15,021,823 Exhibit C		15,952,135 Exhibit D

*** FY 2007 Actual Costs Reconciled to FY 2007 Audited Financial Statements**

**Indian Tribal Governments
Indirect Cost Rate Proposal**

Exhibit G

Summary of Depreciation Expense -			FY 2007			FY 2009
	Asset Balances 9/30/07	Life/Years	Depreciation Expense	Direct	Indirect	Indirect
Land	1/		N/A			
Buildings & Improvements:						
Admin Building	2,000,000	30	66,667		66,667	66,667
Capital Improvement, Admin Building	140,000	30	4,667		4,667	4,667
Building B	375,084	30	12,503	12,503		
Building C	400,000	30	13,333	13,333		
Equipment:						
Maintenance	200,000	10	20,000	17,749	2,251	2,251
IT	400,000	5	80,000	40,000	40,000	40,000
Administration	165,665	7	23,666		23,666	23,666
Program	203,330	10	20,333	20,333		
Enterprise	326,780	15	21,785	21,785		
Human Resource						17,949
	<u>8,916,300</u>		<u>262,954</u>	<u>125,703</u>	<u>137,251</u>	<u>155,200</u>
			2/		3/	ck figure To Exhibit E-2
					To Exhibit E-1	

The established capital threshold for capitalizing equipment is:

\$5,000 (fill in the blank)

Capital threshold is the dollar value above which asset acquisition is added to the capital asset accounts and depreciated over its useful life.

1/ Land is NOT a depreciable asset (2 CFR 225 (Circular A-87), Appendix B, Section 11.c.(1))

2/ Assets financed or donated partially or in whole by the Federal Government or related to donor organizations or matching requirements are not considered depreciable assets (2 CFR 225 (Circular A-87), Appendix B, 11.c.(2) & (3)).

3/ Depreciation claimed as indirect costs **must be supported** by a detailed depreciation schedule and included as part of the proposal. This schedule should contain an asset description, date of purchase or completion, method of purchase, full life expectancy, total costs, and yearly depreciation amount.

**Indian Tribal Governments
Indirect Cost Rate Proposal**

Exhibit H

Detail of Professional and Contractual Services - FY FY 2007

<u>Service Provider</u>	<u>Amount</u>	<u>Description of Service Rendered</u>
ABC Consulting/CPA	\$67,000	Single Audit and financial statement preparation
XYZ Legal Groups	6,859	Revisions to employee health benefits and retirement plan
Total	<u>\$73,859</u>	To Exhibit E-1

Detail of Professional and Contractual Services - FY FY 2009

<u>Service Provider</u>	<u>Amount</u>	<u>Description of Service Rendered</u>
ABC Consulting	69,000	Single Audit and financial statement preparation
XYZ Legal Groups	7,000	Revisions to employee health benefits and retirement plan
Total	<u>76,000</u>	To Exhibit E-2