

To be used for Indirect Cost Proposals for FY 2010 & Later 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 2008_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 2010_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

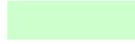
You may create your own supporting schedules or use or expand on the ones we included. In any case, make sure that you pick up the totals from the supporting schedules and place them in the appropriate cell within the "indirect_cost_pool" sheet.

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

**Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2008 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 | FY 2008 F/S Ref. | FY 2008 Expenditures Per Financial Statements (F/S) | Tribal In-Kind Contribution | Tribal Supplements | FY 2008 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 2008 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- | | | | | | | | | | | | | | | |
| Consolidated Tribal Government | | 223,812 | | 2,145 | 221,667 | | | | 15,600 | | | 38,000 | 22,000 | 146,067 | 20,300 |
| Aid to Tribal Government | | 59,325 | | | 59,325 | | | | | | | 29,325 | | 30,000 | |
| Family Counseling Program | | 46,706 | | | 46,706 | | | | | | | | 4,250 | 42,456 | 4,250 |
| | | | | | 0 | | | | | | | | | 0 | |
| Subtotal BIA (638) | | 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- | | | | | | | | | | | | | | | |
| Consolidated Health Program | | 1,883,986 | | 78,600 | 1,805,386 | 10,500 | | | | | | 48,756 | 200,125 | 1,546,005 | 168,949 |
| Tribal Health Management Grant | | 18,981 | | | 18,981 | | | | | | | | | 18,981 | |
| Community Health Representative | | 165,231 | | | 165,231 | 5,500 | | | | | | | | 159,731 | |
| Substance Abuse and Prevention | | 262,041 | | | 262,041 | | | | | | | | | 262,041 | |
| Developmental Disabilities | | 30,263 | | | 30,263 | | | | | | | | | 30,263 | |
| Subtotal IHS (638) | | 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 | | | | | | | | | | | | | | | |
| Title III-Aging | | 108,281 | 6,103 | | 102,178 | 21,900 | | | | | | 2,000 | 16,719 | 61,559 | 16,719 |
| Indian Child Welfare Services | | 2,584 | | | 2,584 | | | | | | | | 500 | 2,084 | 500 |
| Building Stronger Families | | 18,197 | | | 18,197 | | | | | | | | 4,700 | 13,497 | 3,522 |
| Pilot Prevention | | 4,037 | | | 4,037 | | | | | | | | 781 | 3,256 | 781 |
| | | 8,715 | | | 8,715 | | | | | | | | 1,687 | 7,028 | 1,687 |
| Subtotal HHS (Non-638) | | 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- | | | | | | | | | | | | | | | |
| Water Management | | 31,392 | | | 31,392 | | | | | | | | 7,000 | 24,392 | 6,076 |
| Monitor Ground Water Wells | | 787 | | | 787 | | | | | | | | 152 | 635 | 152 |
| Bureau of Land Management- | | | | | | | | | | | | | | | |
| Cultural Resource Monitoring | | 4,281 | | | 4,281 | | | | | | | | 828 | 3,453 | 828 |
| Subtotal Interior (Non-638) | | 36,460 | 0 | 0 | 36,460 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,980 | 28,480 | 7,056 |
| BIA (P.L. 100-297) | | | | | | | | | | | | | | | |
| | | 1,000,000 | 0 | 0 | 1,000,000 | | | | | | | 0 | 100,000 | 900,000 | 0 |
| Department of Agriculture: | | | | | | | | | | | | | | | |
| Food and Nutrition Service- | | | | | | | | | | | | | | | |
| Food Distribution | | 123,410 | 50,000 | | 73,410 | | | | | | | 32,790 | 21,000 | 19,620 | 19,479 |
| Elderly Feeding | | 11,372 | | | 11,372 | | | | | | | | 2,201 | 9,171 | 2,201 |
| Economic Development | | 23,240 | | | 23,240 | 23,240 | | | | | | | | 0 | |
| Sewer Replacement Project | | 194,196 | | | 194,196 | | 116,397 | | | | | | 15,000 | 62,799 | 13,804 |
| Nutrition | | 1,815 | | | 1,815 | | | | | | | | 351 | 1,464 | 351 |
| Summer Food | | 13,736 | | | 13,736 | | | | | | | | 2,659 | 11,077 | 2,659 |
| Subtotal | | 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 | |
| Subtotal | | 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 | |
| Subtotal | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Department of Education: | | | | | | | | | | | | | | | |
| Vocational Rehabilitation | | | | | | | | | | | | | | | |
| IMLS Assistance | | 355,719 | | | 355,719 | | | | | | | | | 355,719 | |
| | | 120 | | | 120 | | | | | | | | | 120 | |
| | | | | | 0 | | | | | | | | | 0 | |
| | | | | | 0 | | | | | | | | | 0 | |
| Subtotal | | 355,839 | 0 | 0 | 355,839 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 355,839 | 0 |

Indian Tribal Governments
 Indirect Cost Rate Proposal
 FY 2008 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 | FY 2008 F/S Ref. | FY 2008 Expenditures Per Financial Statements (F/S) | Tribal In-Kind Contribution | Tribal Supplements | FY 2008 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 2008 Direct Cost Base | Indirect Cost Collections (Revenue Received) (If Diff. from Col. L) 6/ |
| | | | | | 0 | | | | | | | | | 0 | |
| | | | | | 0 | | | | | | | | | 0 | |
| | | | | | 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 | |
| | | | | | 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 | | | | | | | | | 0 | |
| Tribal Supplements | | | | | 91,931.0 | | | | | | | | | 91,931 | |
| General Fund (Includes Indirect Cost Pool) | | 4,250,000 | | | 4,250,000 | 21,101 | 1,762,105 | | 152,360 | 56,103 | | | 55,554 | 2,258,380 | 55,554 |
| Housing Fund | | 24,426 | | | 24,426 | | | | | 500 | | | 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 | 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 | | | 21,768,516 | 174,821 | 130,925 | 1,762,105 | 170,180 | 2,272,235 | 0 | 162,282 | 2,074,145 | 15,021,823 | 2,033,722 |
| | | Must tie to F/S & Exhibit F | | | Must tie to F/S | | | Exhibit E-1 | | | | | Must tie to F/S | To Exhibit B & F | |
| | | | | | Should match | | | | | | | | | 15,021,823 | Check Figure |

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 Statement

6/ Indirect cost collections (revenue received) is the amount of indirect cost revenue covered/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 2010 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 adjusted | | | | | | | | | |
| | Exclusions | | | | | | | | | |
| Programs by Funding Agency | Proposed FY 2010 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 2010 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 |
| 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 | | | | | | | | 2,000 | 5,000 |
| Building Stronger Families | 25,000 | | | | 5,000 | | | | | 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 |
| | | | | | | | | | | 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 |
| | | | | | | | | | | 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 |
| | | | | | | | | | | 0 |
| | | | | | | | | | | 0 |
| 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 |
| | | | | | | | | | | 0 |
| | | | | | | | | | | 0 |
| 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 |

**Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2010 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 adjusted | | | | | | | | | |
| | Exclusions | | | | | | | | | |
| Programs by Funding Agency | Proposed FY 2010 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 2010 Direct Cost Base |
| Enhanced Fish and Wildlife Comm. Cultural Wildlife Coordinator | 50,000 20,000 | 20,000 10,000 | | | | | | | 3,000 1,000 | 27,000 9,000 0 |
| 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 0 0 0 |
| Subtotal | 100,000 | 8,000 | 0 | 0 | 0 | 0 | 0 | 0 | 9,000 | 83,000 |
| Institute of Museum and Library Services: | | | | | | | | | | 0 0 0 0 |
| Subtotal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Department of Justice: Tribal Resources (COPS) | 150,000 | 60,000 | | | | | | | | 90,000 0 0 0 |
| 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 0 0 0 |
| Subtotal | 60,000 | 10,000 | 0 | 0 | 5,000 | 0 | 0 | 0 | 9,000 | 36,000 |
| Department of Homeland Security: | | | | | | | | | | 0 0 0 0 |
| Subtotal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Department of Labor: | | | | | | | | | | 0 0 0 0 |
| Subtotal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Department of Transportation: | | | | | | | | | | 0 0 0 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 AND OTHER 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 and Other 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 |

**Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2010 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 adjusted | | | | | | | | | | | |
| Exclusions | | | | | | | | | | | |
| Programs by Funding Agency | Proposed FY 2010 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 2010 Direct Cost Base | |
| 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 | |

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 2008 Indirect Cost Pool

| Title / Description | Actual FY 2008 Expenditures @ 100% | Unallowable | Directly Funded Indirect | Council/ General Government | Benefit Direct Functions | Actual FY 2008 Indirect Pool | % Included in Pool | Comments | |
|---|---|--------------|--------------------------------|-----------------------------------|--------------------------------|---------------------------------------|--------------------------|---|--------------|
| Salaries: 1/ | | | | | | | | | |
| Chief Financial Officer | 79,252 | | | | | 79,252 | 100% | Please include explanation if actual FY 08 costs increased more than 10% compared to previously negotiated FY 08 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 | | | To Exhibit C |
| 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 2006 Carryforward to FY 2008 | | | | | | -60,000 | | Per Negotiation Agreement | |
| FY 2008 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 2010 Indirect Cost Pool

| Title / Description | Proposed FY 2010 Costs @ 100% | Unallowable | Directly Funded Indirect | Council/ General Government | Benefit Direct Functions | Proposed FY 2010 Indirect Pool | % Included as Indirect | Comments | |
|---|--|--------------|--------------------------------|-----------------------------------|--------------------------------|---|------------------------------|--|---|
| Salaries: 1/ | | | | | | | | | |
| Chief Financial Officer | \$83,000 | | | | | \$83,000 | 100% | Please include explanation if proposed FY 10 costs increased more than 10% compared to the FY 08 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 2008 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 08 audit p. |
| Special Revenue Funds | 4,492,644 | FY 08 audit p. |
| Enterprise Funds | 12,842,440 | FY 08 audit p. |
| Other Tribal Funds | 183,432 | FY 08 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, Participant Payments, 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 2008 actual direct cost base schedule (Exhibit C).

2/ Provide an explanation for any difference.

**Indian Tribal Governments
Indirect Cost Rate Proposal
For The Year Ending September 30, 2008**

Exhibit B

FY 2008 Carryforward Computation

| Program | FY 2008 Actual Direct Costs | % of Total | FY 2008 Indirect Cost Pool | Indirect Rate at 12.00% ^{1/} | Indirect Cost Collections | Underfunded Indirect | Overfunded Indirect | Carryforward |
|--------------------|-----------------------------------|----------------|---|---|---------------------------------|-------------------------|------------------------|-----------------|
| BIA (638) | \$218,523 | 1.45% | \$24,681 | \$26,223 | \$24,550 | \$131 | \$0 | \$0 |
| BIA (100-297) | 900,000 | 5.99% | 101,956 | 108,000 ^{2/} | | | | |
| IHS (638) | 2,017,021 | 13.43% | 228,593 | 242,043 | 168,949 | 59,644 | 0 | 0 |
| HHS (Non-638) | 87,424 | 0.58% | 9,872 | 10,491 | 23,209 | 0 | 12,718 | -619 |
| Interior (Non-638) | 28,480 | 0.19% | 3,234 | 3,418 | 7,056 | 0 | 3,638 | -184 |
| Agriculture | 104,131 | 0.69% | 11,745 | 12,496 | 38,494 | 0 | 25,998 | -751 |
| Commerce | 34,192 | 0.23% | 3,915 | 4,103 | 8,326 | 0 | 4,223 | -188 |
| HUD | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 |
| Education | 355,839 | 2.37% | 40,340 | 42,701 | 0 | 40,340 | 0 | 0 |
| Energy | 236,685 | 1.58% | 26,893 | 28,402 | 57,049 | 0 | 28,647 | -1,509 |
| EPA | 125,758 | 0.84% | 14,298 | 15,091 | 7,081 | 7,217 | 0 | 0 |
| IMLS | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 |
| Justice | 75,513 | 0.50% | 8,511 | 9,062 | 0 | 8,511 | 0 | 0 |
| EEOC | 41,930 | 0.28% | 4,766 | 5,032 | 13,072 | 0 | 8,040 | -266 |
| Homeland Security | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 |
| Labor | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 |
| Transportation | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 |
| State | 144,251 | 0.96% | 16,340 | 17,310 | 21,907 | 0 | 4,597 | -970 |
| City/County | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 |
| Private | 0 | 0.00% | 0 | 0 | 0 | 0 | 0 | 0 |
| Tribal | 10,652,076 | 70.91% | 1,206,963 | 1,278,249 ^{3/} | | | | |
| Totals | \$15,021,823 | 100.00% | \$1,702,105 | \$1,802,621 | \$369,693 | \$115,841 | \$87,861 | -\$4,487 |
| | Exhibit C | ^{4/} | Exhibit E-1 \$1,702,105 ck figure | | Exhibit C | ^{7/} | ^{7/} | To Exhibit A-2 |

Footnotes:

^{1/} Source: FY 2008 negotiated indirect cost rate per FY 2008 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 2008 indirect cost pool schedule Exhibit E-1: The FY 2008 indirect cost pool of \$_____ includes the previously negotiated FY 2006 Under(Over)recovery carryforward to FY 2008 of \$_____.

^{6/} The amount of "Indirect Cost Collection" need not include direct funds (including direct program funds, direct CSC, or indirect CSC funds lawfully redirected to pay for unfunded direct CSC), private funds, or tribal funds diverted to pay indirect costs in the pool, provided that the amount listed is consistent with the tribal contractors' audited financial statements or post-audit statements, pursuant to Section III.B.1(a) and (b) of PSA III.

^{7/} Underfunded indirect costs should be reported to the respective granting agencies. Underfunded amounts may be, but are not necessarily, due to shortfalls in appropriations. The presence of an amount in either of the Underfunded or Overfunded columns does not constitute a determination or admission that either the government or the contractor is liable to the other for any amount.

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

**Indian Tribal Governments
Indirect Cost Rate Proposal**

Exhibit A-2

FY 2010 Rate Computation (Fixed Carryforward Rate, 3rd Year & Later)

(Carryforward Computation is **REQUIRED**)

| | FY 2008 Actual Costs Incurred * | | FY 2010 Proposed Costs Based on Budgeted or Prior Year Costs |
|---------------------------------|--|-----------------------------|---|
| Indirect Cost Rate (A / B) | <u>11.33%</u> | | <u>11.89%</u> |
| Indirect Costs | 1,762,105 | Exhibit E-1 | 1,901,420 |
| FY 2006 Carryforward to FY 2008 | -60,000 | FY 08 negotiation agreement | N/A |
| FY 2008 Carryforward to FY 2010 | N/A | | -4,487 |
| | <u>1,702,105</u> | Exhibit E-1 | <u>1,896,933</u> |
| A: Indirect Cost Pool | | | |
| B: Direct Cost Base | <u>15,021,823</u> | Exhibit C | <u>15,952,135</u> |
| | | | Exhibit D |

* **FY 2008 Actual Costs Reconciled to FY 2008 Audited Financial Statements**

**Indian Tribal Governments
Indirect Cost Rate Proposal**

Exhibit A-1

FY 2010 Rate Computation (1st & 2nd year) for Fixed Carryforward or Provisional Rate

(Carryforward Computation is NOT REQUIRED)

| | FY 2010 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 2010 Rate Computation (Provisional/Final Rates, 3rd Year & later)

(Carryforward Computation is **NOT** required)

| | FY 2008 Actual Costs Incurred * | | FY 2010 Proposed Costs Based on Budgeted or Prior Year Costs |
|--------------------------|--|--|---|
| Indirect Cost Rate (A/B) | <u>11.73%</u> | | <u>11.92%</u> |
| Indirect Costs | <u>1,762,105</u> Exhibit E-1 | | <u>1,901,420</u> Exhibit E-2 |
| A: Indirect Cost Pool | <u>1,762,105</u> | | <u>1,901,420</u> |
| B: Direct Cost Base | <u>15,021,823</u> Exhibit C | | <u>15,952,135</u> Exhibit D |

*** FY 2008 Actual Costs Reconciled to FY 2008 Audited Financial Statements**

**Indian Tribal Governments
Indirect Cost Rate Proposal**

Exhibit G

| Summary of Depreciation Expense - | | | | FY 2008 | | FY 2010 |
|--|------------------------|------------|-------------------------|----------------|-------------------|--|
| | Asset Balances 9/30/08 | Life/Years | Depreciation Expense | Direct | Indirect | Indirect |
| Land | 1/ 4,705,441 | | N/A | | | |
| Buildings & Improvements: | | | | | | |
| Admin Building | 2,000,000 | 30 | 66,667 | | 66,667 | 66,667 |
| Capital Improvement, Admin Build | 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/ 262,954 ck figure | | 3/ To Exhibit E-1 | 262,954 ck figure To Exhibit E-2 |

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 2008

| Service Provider | Amount | Description of Service Rendered |
|------------------|-----------------|---|
| ABC Consulting | \$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 2010

| Service Provider | Amount | Description of Service Rendered |
|------------------|---------------|---|
| 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 |