

Special Rate Option Template for use with FY2012 Rates and Later (3rd Year & Later) (S & W)

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 2010_direct_salaries_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**

2 "Exh D 2012_direct_salaries_base"

You can either use the actual direct cost base (see 1 above) or use the budgeted direct salaries 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 2010 Actual Direct Salaries Base**

Exhibit C

Column A B C D E F G H

By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted

Programs by Funding Agency	F/S Page Ref	FY 2010	FY 2010	Total Salaries Per F/S or G/L	GRANT FUNDED		TRIBAL FUNDED		FY 2010 Indirect Salaries
		Expenditures Per Financial Statements (F/S)	Expenditures Per SEFA		FY 2010 Salaries Base	Indirect Cost Collections (Revenue Received)	FY 2010 Salaries Base	Indirect Cost Collections (Revenue Received)	
FEDERAL PROGRAMS									
P.L. 93-638 Programs									
Department of Interior:									
Bureau of Indian Affairs-									
Consolidated Tribal Government		1,223,812	1,221,667	1,121,667	1,121,667	120,300			1,700
Aid to Tribal Government		159,325	159,325	139,000	139,000				
Family Counseling Program		146,706	146,706	136,000	136,000	14,250			
BIA (638) Subtotal		1,529,843	1,527,698	1,396,667	1,396,667	134,550	0	0	1,700
Department of Health and Human Services:									
Indian Health Service-									
Consolidated Health Program		2,883,986	2,805,386	1,050,000	985,000	68,949	65,000		31,176
Tribal Health Management Grant		118,981	118,981	16,580	16,580				
Community Health Representative		1,165,231	1,165,231	562,880	562,880	50,000			
Substance Abuse and Prevention		1,262,041	1,262,041	526,000	526,000	46,700			
Developmental Disabilities		130,263	130,263	30,000	30,000				
IHS (638) Subtotal		5,560,502	5,481,902	2,185,460	2,120,460	165,649	65,000	0	31,176
BIA & IHS (638) Subtotal		7,090,345	7,009,600	3,582,127	3,517,127	300,199	65,000	0	32,876
Non P.L. 93-638									
Department of Health and Human Services:									
Administration on Aging									
Title III-Aging		1,108,281	1,102,178	80,265	80,265	16,719			
Indian Child Welfare Services		12,584	12,584	5,058	5,058	500			
Building Stronger Families		118,197	118,197	50,264	50,264	13,522			1,178
Pilot Prevention		14,037	14,037	2,012	2,012	781			
		18,715	18,715	3,564	3,564	1,687			
Subtotal		1,271,814	1,265,711	141,163	141,163	33,209	0	0	1,178
Department of Interior:									
Bureau of Reclamation-									
Water Management		131,392	131,392	56,254	56,254	6,076			924
Monitor Ground Water Wells		111,787	111,787	55,587	55,587	10,000			
Bureau of Land Management-									
Cultural Resource Monitoring		114,281	114,281	55,687	55,687	828			
Subtotal		357,460	357,460	167,528	167,528	16,904	0	0	924
BIA (P.L. 100-297)		1,000,000	1,000,000	700,000	700,000	100,000	0	0	0
Department of Agriculture:									
Food and Nutrition Service-									
Food Distribution		1,123,410	173,410	85,210	75,050	19,479	10,160		1,521
Elderly Feeding		111,372	111,372	58,541	58,541	12,201			
Economic Development		123,240	123,240	511,452	511,452	20,000			
Sewer Replacement Project		1,194,196	1,194,196	593,201	593,201	53,804			1,196
Nutrition		11,815	11,815	5,785	5,785	3,510			
Summer Food		113,736	113,736	56,358	56,358	15,653			
Subtotal		2,677,769	1,727,769	1,310,547	1,300,387	124,647	10,160	0	2,717
Department of Commerce:									
Economic Development									
		143,018	142,518	55,200	55,200	18,326			
Subtotal		143,018	142,518	55,200	55,200	18,326	0	0	0
Department of Housing and Urban Development:									
Subtotal		0	0	0	0	0	0	0	0
Department of Education:									
Vocational Rehabilitation									
		1,355,719	1,355,719	575,200	575,200	62,000			
IMLS Assistance									
		111,120	111,120	55,578	55,578				

**Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2010 Actual Direct Salaries Base**

Exhibit C

Column A B C D E F G H

By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted

Programs by Funding Agency	F/S Page Ref	FY 2010	FY 2010	Total Salaries Per F/S or G/L	GRANT FUNDED		TRIBAL FUNDED		FY 2010 Indirect Salaries
		Expenditures Per Financial Statements (F/S)	Expenditures Per SEFA		FY 2010 Salaries Base	Indirect Cost Collections (Revenue Received)	FY 2010 Salaries Base	Indirect Cost Collections (Revenue Received)	
Subtotal		1,466,839	1,466,839	630,778	630,778	62,000	0	0	
Department of Energy:									
Bonneville Power Administration-									
Reservation Habitat Enhancement Project		1,264,622	1,264,622	502,542	502,542	51,217		783	
Enhanced Fish and Wildlife Comm. Cultural		135,552	135,552	55,000	55,000	15,000			
Wildlife Coordinator		114,608	114,608	57,564	57,564	15,000		237	
Subtotal		1,514,782	1,514,782	615,106	615,106	81,217	0	1,020	
Environmental Protection Agency:									
PWSS		112,814	12,814	5,988	5,988	256			
General Assistance		161,966	161,966	59,350	59,350	6,000			
Clean Air Act		176,174	176,174	140,257	140,257	13,845		780	
Subtotal		450,954	350,954	205,595	205,595	20,101	0	780	
Department of Justice:									
Tribal Resources (COPS)		145,608	140,190	89,652	89,652				
Subtotal		145,608	140,190	89,652	89,652	0	0	0	
Equal Employment Opportunity Commission:									
Tribal Employment Rights Office		167,537	167,537	136,525	136,525	23,072		928	
Subtotal		167,537	167,537	136,525	136,525	23,072	0	928	
Department of Homeland Security:									
Subtotal		0	0	0	0	0	0	0	
Institute of Museum and Library Services:									
Subtotal		0	0	0	0	0	0	0	
Department of Labor:									
Subtotal		0	0	0	0	0	0	0	
Department of Transportation:									
Subtotal		0	0	0	0	0	0	0	
Subtotal Federal Programs		16,286,126	15,143,360	7,634,221	7,559,061	779,675	75,160	40,423	
STATE AND OTHER PROGRAMS									
Tabacco Prevention		41,648	36,380	20,125	18,000	7,193	2,125		
Juvenile Justice & Delinquency Prevention		19,474	19,474	8,954	8,954	1,726			
State Fire Protection		84,661	84,661	41,000	41,000	8,452			

1/
Must tie to SEFA

**Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2010 Actual Direct Salaries Base**

Exhibit C

Column A B C D E F G H

By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted

Programs by Funding Agency	F/S Page Ref	FY 2010	FY 2010	Total Salaries	GRANT FUNDED		TRIBAL FUNDED		FY 2010
		Expenditures Per Financial Statements (F/S)	Expenditures Per SEFA	Per F/S or G/L	FY 2010 Salaries Base	Indirect Cost Collections (Revenue Received)	FY 2010 Salaries Base	Indirect Cost Collections (Revenue Received)	Indirect Salaries
ARCO Bull Trout Recovery		42,735	42,735	25,011	25,011	4,536			
Subtotal State and Other Programs		188,518	183,250	95,090	92,965	21,907	2,125	0	
Subtotal Federal, State and Other Programs		16,474,644	15,326,610	7,729,311	7,652,026	801,582	77,285	40,423	
TRIBAL PROGRAMS									
Tribal Supplements		1,148,034		51,200			51,200		
General Fund (Excludes Indirect Salaries)		4,250,000		2,546,000			1,758,213	55,554	787,787 Exhibit E-1
Housing Fund		24,426		12,500			12,500	2,010	
Utility Fund		27,589		15,878			15,878	3,615	
Bingo Fund		20,581		10,254			10,254	2,850	
Health Fund		110,836		60,255			60,255		
Enterprise Fund		11,842,440		7,159,600			7,159,600	1,500,000	
Subtotal Tribal Programs		17,423,906		9,855,687	0	0	9,067,900	1,564,029	
All Other Subtotal		26,808,205		14,002,871	4,134,899	501,383	9,080,185	1,571,576	
Total Direct Costs		<u>33,898,550</u> a		<u>17,584,998</u>	<u>7,652,026</u> b	<u>801,582</u>	<u>9,145,185</u>	<u>1,604,452</u>	<u>787,787</u> d
		Must tie to F/S & Exhibit F		Must tie to F/S or Profit & Loss Stmt		To Exhibit B		2/ 801,582	
								2,406,034	
								Total must tie to F/S	
Reconciliation:									
Direct Salaries Base		16,797,211			7,652,026 b	Grant Salaries	9,145,185 c		
Other Costs (Non Salaries) Excluded		15,339,234			16,797,211 c	Tribal Salaries	16,797,211		
Excluded Salaries (not in base)		0			787,787 d	Direct Salaries Base (To Exhibits B & F)	787,787		
Indirect Cost Pool (Indirect Salaries + Indirect Operating)		1,762,105		(Need to explain below in footnote 3/)	0	Indirect Salaries (Exhibit E-1)	0		
Total Expenditures		<u>33,898,550</u> a			<u>17,584,998</u>	Excluded Salaries	0		
						Total Salaries	<u>17,584,998</u>		

Footnotes:

1/ 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.

2/ Indirect cost collections (revenue received) is the amount of indirect cost recovered/collected from the programs in the base. The indirect cost collections must be reconcilable to the audited financial statements.

3/ The following salaries are excluded because _____ (fill in the blank) _____):

**Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2012 Proposed Direct Cost Base**

Exhibit D

By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted

Programs by Funding Agency	FY 2012 Direct Salaries Base
P.L. 93-638 Programs	
Department of Interior:	
Bureau of Indian Affairs-	
Consolidated Tribal Government	2,128,000
Aid to Tribal Government	60,000
Family Counseling Program	36,000
Subtotal BIA (638)	2,224,000
Department of Health and Human Services:	
Indian Health Service-	
Consolidated Health Program	2,980,000
Tribal Health Management Grant	116,000
Community Health Representative	563,000
Substance Abuse and Prevention	120,000
Subtotal IHS (638)	3,779,000
BIA & IHS (638) Subtotal	6,003,000
Non P.L. 93-638	
Department of Health and Human Services:	
Administration on Aging	280,000
Title III-Aging	30,000
Indian Child Welfare Services	15,000
Building Stronger Families	29,600
Subtotal HHS (Non-638)	354,600
Department of Interior:	
Bureau of Reclamation-	
Water Management	16,000
Monitor Ground Water Wells	26,000
Bureau of Land Management-	
Cultural Resource Monitoring	12,000
Subtotal Interior (Non-638)	54,000
BIA (P.L. 100-297)	1,000,000
Department of Agriculture:	
Food and Nutrition Service-	
Food Distribution	25,000
Elderly Feeding	29,000
Economic Development	32,000
Sewer Replacement Project	92,000
Subtotal	178,000

**Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2012 Proposed Direct Cost Base**

Exhibit D

By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted

Programs by Funding Agency	FY 2012 Direct Salaries Base
Department of Commerce:	
Economic Development	26,000
Subtotal	26,000
Department of Housing and Urban Development:	
Subtotal	0
Department of Education:	
Vocational Rehabilitation	180,000
IMLS Assistance	10,000
Subtotal	190,000
Department of Energy:	
Bonneville Power Administration-	
Reservation Habitat Enhancement Project	102,000
Enhanced Fish and Wildlife Comm. Cultural	25,000
Wildlife Coordinator	18,000
Subtotal	145,000
Environmental Protection Agency:	
PWSS	5,000
General Assistance	45,000
Clean Air Act	40,000
Subtotal	90,000
Department of Justice:	
Tribal Resources (COPS)	90,000
Subtotal	90,000
Equal Employment Opportunity Commission:	
Tribal Employment Rights Office	36,000



**Indian Tribal Governments
Indirect Cost Rate Proposal
FY 2012 Proposed Direct Cost Base**

Exhibit D

By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted

Programs by Funding Agency	FY 2012 Direct Salaries Base
Subtotal	36,000
Department of Homeland Security:	
Subtotal	0
Institute of Museum and Library Services:	
Subtotal	0
Department of Labor:	
Subtotal	0
Department of Transportation:	
Subtotal	0
Subtotal Federal Programs	8,166,600
STATE AND OTHER PROGRAMS	
Tabacco Prevention	20,000
Juvenile Justice & Delinquency Prevention	18,000
State Fire Protection	42,000
ARCO Bull Trout Recovery	30,000
Subtotal State and Other Programs	110,000
Total Federal, State & Other Programs	8,276,600
TRIBAL PROGRAMS	
Tribal Supplements	75,000
General Fund (Excludes Indirect Salaries)	1,700,000
Housing Fund	40,000



**Indian Tribal Governments
 Indirect Cost Rate Proposal
 FY 2012 Proposed Direct Cost Base**

Exhibit D

By modifying the Fiscal Year, all corresponding Fiscal Year in this template will be adjusted

Programs by Funding Agency	FY 2012 Direct Salaries Base
Utility Fund	15,000
Bingo Fund	10,000
Health Fund	80,000
Enterprise Fund	7,000,000
Subtotal Tribal Programs	8,920,000
All Other Subtotal	11,193,600
Total Direct Salaries	\$17,196,600

To Exhibit A

**Indian Tribal Governments
Indirect Cost Rate Proposal**

Exhibit E-1

FY 2010 Indirect Cost Pool

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

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 2012 Indirect Cost Pool

Title / Description	Proposed	Unallowable	Directly Funded Indirect	Council/ General Government	Benefit Direct Functions	Proposed	% Included as Indirect	Comments	
	FY 2012 Costs @ 100%					FY 2012 Indirect Pool			
Salaries: 1/									
Chief Financial Officer	\$83,000					\$83,000	100%	Please include explanation if proposed FY 12 costs increased more than 10% compared to the FY 10 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 4/	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 2010 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 10 audit p.
Special Revenue Funds	15,474,644	FY 10 audit p.
Enterprise Funds	12,842,440	FY 10 audit p.
Other Tribal Funds	1,331,466	FY 10 audit p.
 Total Costs to be Accounted For	 <u>\$33,898,550</u>	 1/
 Costs Per Indirect Cost Proposal (Actual):		
Direct Salaries Base	\$16,797,211	Exhibit C
Indirect Cost Pool	1,762,105	Exhibit E-1
 Subtotal	 <u>18,559,316</u>	
 Add Costs Excluded From the Proposal		
Other Costs (Non Salaries) Excluded	\$15,339,234	Exhibit C
Excluded Salaries (not in base)	0	Exhibit C
		Exhibit C
 Total Exclusions	 <u>15,339,234</u>	
 Total Costs Accounted For	 <u>33,898,550</u>	
 Difference	 <u>0</u>	 2/

1/ Total must tie to FY 2010 actual direct salaries base schedule (Exhibit C).

2/ Provide an explanation for any difference.

Sample Indirect Cost Base and Pool Allocation Computation - 2 Rate Proposal

Exhibit A-1

Note: This document illustrates base and pool allocation computation methodologies which may be used for Special Rates.

FY 2012 Rate Computation

FY 2012 Direct Salaries Base Allocation Computation

Allocate Separate Bases As A Percentage of Total Base Amount		Proposed Base	% of Base
ISDA Base	Exhibit D	6,003,000	34.91%
All Other Base	Exhibit D	11,193,600	65.09%
Total		\$17,196,600	100.00%

FY 2012 Pool Allocation and Rate Computation

Rate 1		Proposed Pool	% of Base	ISDA Pool	
ISDA Rate Computation					
ISDA Pool	Exhibit E-2	1,901,420	34.91%	\$663,786	
FY 2010 Carryforward to FY 2012				0	Exhibit B-1
1/ Additional Costs If Any				0	Exhibit E-2
Total Indirect Cost Pool				\$663,786	
ISDA Direct Salaries Base				6,003,000	Exhibit D
FY 2012 ISDA Indirect Cost Rate				11.06%	
Rate 2					
All Other Rate Computation					
Other Pool	Exhibit E-2	1,901,420	65.09%	\$1,237,634	
FY 2010 Carryforward to FY 2012				-18,033	Exhibit B-1
1/ Additional Costs If Any				0	Exhibit E-2
Total Indirect Cost Pool				\$1,219,601	
All Other Direct Salaires Base				11,193,600	Exhibit D
FY 2012 ALL OTHER Indirect Cost Rate				10.90%	

1/ NOTE: Special Rate with Allowable Indirect Costs Chargeable to a Specific Special Rate Base

If a tribal entity can (1) identify a type of an otherwise allowable indirect cost that is chargeable to particular special rate bases (e.g., an ISDA-only special rate base), but not to the other special rate bases, and (2) that identified cost is not funded as Direct CSC, the tribal entity may choose to add the identified indirect cost to the indirect cost pool for that special rate base only. If the entity wishes to pursue this option, the identified indirect cost would be added to the applicable special rate pool before calculating the rate for that applicable special rate base. These indirect costs must be identified and described in the indirect cost proposal submitted to NBC.

Special Rates Computation (Fixed Carryforward Rate, 3rd Year & Later)

Exhibit B-2

FY 2008 Carryforward Adjustment Computation

Program	FY 2010 Actual Direct Salaries	% of Total	FY 2010 Actual Indirect Cost Pool	FY 2008 Carryforward +under / -over RECOVERY	FY 2010 Indirect Cost Pool
BIA (638)	1,396,667	8.31%	\$146,431	-\$5,000	\$141,431
IHS (638)	2,120,460	12.62%	\$222,378	-\$25,000	\$197,378
Other Total	13,280,084	79.07%	\$1,393,296	-\$30,000	\$1,363,296
Totals	\$16,797,211	100.00%	\$1,762,105	-\$60,000	\$1,702,105
	Exhibit C		Exhibit E-1	Exhibit E-1	Exhibit E-1

FY 2010 Carryforward Computation to Calculate FY 2012 Rate

Adjusted for FY 2008 Carryforward

Program	FY 2010 Actual Direct Salaries	% of Total	FY 2010 Indirect Cost Pool	FY 2010 Indirect Rate	Indirect Costs at FY 2010 Rate	Indirect Cost Recovered/Collected	Underfunded Indirect	Overfunded Indirect	Carryforward
BIA (638)	1,396,667	100.00%	141,431	14.00%	\$195,533	134,550	\$6,881	\$0	\$0
IHS (638)	2,120,460	100.00%	197,378	13.00%	\$275,660	165,649	\$31,729	\$0	\$0
HHS (Non-638)	141,163	1.06%	14,451	12.00%	\$16,940	33,209	\$0	\$16,269	-\$2,489
Interior (Non-638)	167,528	1.26%	17,178	12.00%	\$20,103	16,904	\$274	\$0	\$0
Agriculture	1,300,387	9.79%	133,467	12.00%	\$156,046	124,647	\$8,820	\$0	\$0
Commerce	55,200	0.42%	5,726	12.00%	\$6,624	18,326	\$0	\$11,702	-\$898
HUD	0	0.00%	0	12.00%	\$0	0	\$0	\$0	\$0
Education	630,778	4.75%	64,757	12.00%	\$75,693	62,000	\$2,757	\$0	\$0
Energy	615,106	4.63%	63,121	12.00%	\$73,813	81,217	\$0	\$7,404	-\$10,692
EPA	205,595	1.55%	21,131	12.00%	\$24,671	20,101	\$1,030	\$0	\$0
Justice	89,652	0.68%	9,270	12.00%	\$10,758	0	\$9,270	\$0	\$0
EEOC	136,525	1.03%	14,042	12.00%	\$16,383	23,072	\$0	\$6,689	-\$2,341
Homeland Security	0	0.00%	0	12.00%	\$0	0	\$0	\$0	\$0
IMLS	0	0.00%	0	12.00%	\$0	0	\$0	\$0	\$0
Labor	0	0.00%	0	12.00%	\$0	0	\$0	\$0	\$0
Transportation	0	0.00%	0	12.00%	\$0	0	\$0	\$0	\$0
State and Other	92,965	0.70%	9,543	12.00%	\$11,156	21,907	\$0	\$10,751	-\$1,613
Subtotal Other	3,434,899	25.87%	352,686		412,187	401,383	22,151	52,815	-18,033
Tribal	9,145,185	68.86%	938,764	12.00%	\$1,097,422				1/
BIA (100-297)	700,000	5.27%	71,846	12.00%	\$84,000				2/
Subtotal Other, Tribal & BIA (100-297)	13,280,084	100.00%	\$1,363,296		1,593,609	401,383	22,151	52,815	-18,033
Totals	\$16,797,211	3/	\$1,702,105		\$2,064,802	\$701,582	\$60,761	\$52,815	-\$18,033
	Exhibit C		4/ Exhibit E-1			5/ Exhibit C	6/	6/	

Footnotes:

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

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/ Total percentage must add to 100.00%.

4/ Source: FY 2010 indirect cost pool schedule Exhibit E-1: The FY 2010 indirect cost pool of \$_____ includes the previously negotiated FY 2008 Under(Over)recovery carryforward to FY 2010 of \$_____.

5/ 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.

6/ 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 these columns (Underfunded Indirect/Overfunded Indirect) 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.

Note: This document illustrates base and pool allocation computation methodologies which may be used for Special Rates.

FY 2012 Rate Computation

FY 2012 Direct Salaries Base Allocation Computation

Allocate Separate Bases As A Percentage of Total Base Amount		Proposed Base	% of Base
BIA ISDA	Exhibit D	2,224,000	12.93%
IHS ISDA	Exhibit D	3,779,000	21.98%
OTHER	Exhibit D	11,193,600	65.09%
Total		\$17,196,600	100.00%

FY 2012 Pool Allocation and Rate Computation

Rate 1		Proposed Pool	% of Base	ISDA Pool
BIA ISDA Rate Computation				
BIA ISDA Pool	Exhibit E-2	1,901,420	12.93%	\$245,854
FY 2010 Carryforward to FY 2012				0 Exhibit B-2
1/ Additional Costs If Any				0 Exhibit E-2
Total Indirect Cost Pool				\$245,854
BIA ISDA Direct Salaries Base				2,224,000 Exhibit D
FY 2012 BIA ISDA Indirect Cost Rate				11.05%
Rate 2				
IHS ISDA Rate Computation				
IHS ISDA Pool	Exhibit E-2	1,901,420	21.98%	\$417,932
FY 2010 Carryforward to FY 2012				0 Exhibit B-2
1/ Additional Costs If Any				0 Exhibit E-2
Total Indirect Cost Pool				\$417,932
IHS ISDA Direct Salaries Base				3,779,000 Exhibit D
FY 2012 IHS ISDA Indirect Cost Rate				11.06%
Rate 3				
All Other Rate Computation				
Other Pool	Exhibit E-2	1,901,420	65.09%	\$1,237,634
FY 2010 Carryforward to FY 2012				-18,033 Exhibit B-2
1/ Additional Costs If Any				0 Exhibit E-2
Total Indirect Cost Pool				\$1,219,601
All Other Direct Salaries Base				11,193,600 Exhibit D
FY 2012 ALL OTHER Indirect Cost Rate				10.90%

1/ NOTE: Special Rate with Allowable Indirect Costs Chargeable to a Specific Special Rate Base

If a tribal entity can (1) identify a type of an otherwise allowable indirect cost that is chargeable to particular special rate bases (e.g., an ISDA-only special rate base), but not to the other special rate bases, and (2) that identified cost is not funded as Direct CSC, the tribal entity may choose to add the identified indirect cost to the indirect cost pool for that special rate base only. If the entity wishes to pursue this option, the identified indirect cost would be added to the applicable special rate pool before calculating the rate for that applicable special rate base. These indirect costs must be identified and described in the indirect cost proposal submitted to NBC.

**Indian Tribal Governments
Indirect Cost Rate Proposal**

Exhibit G

Summary of Depreciation Expense				FY 2010		FY 2012
	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 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>262,954</u>
			2/ 262,954 ck figure		3/ 137,251 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

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 2010

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 retireme
Total	\$73,859	To Exhibit E-1

Detail of Professional and Contractual Services - FY 2012

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 retireme
Total	\$76,000	To Exhibit E-2