

**Indian Organizations
Indirect Cost Negotiation Agreement**

EIN: 94-2638038

Organization:

Summit Lake Paiute Tribe
3690 Grant Drive, Suite K
Reno, Nevada 89509

Date: March 31, 2008

Report No(s) : 08-A-374(02R)
08-A-375(03R)
08-A-376(04R)
08-A-377(05)
08-A-378(06)

Filing Ref.: 08-A-379(07)
Last Negotiation Agreement
dated March 13, 2006

The indirect cost rates contained herein are for use on grants, contracts, and other agreements with the Federal Government to which Public Law 93-638 and 2 CFR 225 (OMB Circular A-87) apply, subject to the limitations contained in 25 CFR 900 and in Section II.A. of this agreement. The rates were negotiated by the U.S. Department of the Interior, National Business Center, and the subject organization in accordance with the authority contained in 2 CFR 225.

Section I: Rates

Type	Effective Period		Rate*	Locations	Applicable To
	From	To			
Final	01/01/02	12/31/02	60.16%	All	All Programs
Final	01/01/03	12/31/03	68.72%	All	All Programs
Final	01/01/04	12/31/04	53.86%	All	All Programs
Final	01/01/05	12/31/05	47.85%	All	All Programs
Fixed Carryforward	01/01/06	12/31/06	55.56%	All	All Programs
Fixed Carryforward	01/01/07	12/31/07	57.54%	All	All Programs

***Base:** Total direct costs, less capital expenditures and passthrough funds. Passthrough funds are normally defined as major subcontracts, payments to participants, stipends to eligible recipients, and subgrants, all of which normally require minimal administrative effort.

Note: The FY 2002 benchmarking rate was not computed, because the proposal was submitted after the June 30, 2005, deadline as specified in our letter dated March 8, 2004.

Treatment of fringe benefits: Fringe benefits applicable to direct salaries and wages are treated as direct costs; fringe benefits applicable to indirect salaries and wages are treated as indirect costs.

Section II: General

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A. Limitations: Use of the rates contained in this agreement is subject to any applicable statutory limitations. Acceptance of the rates agreed to herein is predicated upon these conditions: (1) no costs other than those incurred by the subject organization were included in its indirect cost rate proposal(s), (2) all such costs are the legal obligations of the grantee/contractor, (3) similar types of costs have been accorded consistent treatment, and (4) the same costs that have been treated as indirect costs have not been claimed as direct costs (for example, supplies can be charged directly to a program or activity as long as these costs are not part of the supply costs included in the indirect cost pool for central administration).

B. Audit: All costs (direct and indirect, federal and non-federal) are subject to audit. Adjustments to amounts resulting from audit of the cost allocation plan or indirect cost rate proposal upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation.

C. Changes: The rates contained in this agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Changes in organizational structure, or changes in the method of accounting for costs that affect the amount of reimbursement resulting from use of the rates in this agreement, require the prior approval of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowance.

D. Provisional/Final Rates: Within 6 months after year end, a final rate must be submitted based on actual costs. Billings and charges to contracts and grants must be adjusted if the final rate varies from the provisional rate. If the final rate is greater than the provisional rate and there are no funds available to cover the additional indirect costs, the organization may not recover all indirect costs. Conversely, if the final rate is less than the provisional rate, the organization will be required to pay back the difference to the funding agency.

E. Fixed Carryforward Rate: The fixed carryforward rate is based on an estimate of costs that will be incurred during the period for which the rate applies. When the actual costs for such period have been determined, an adjustment will be made to the rate for a future period, if necessary, to compensate for the difference between the costs used to establish the fixed rate and the actual costs.

F. Agency Notification: Copies of this document may be provided to other federal offices as a means of notifying them of the agreement contained herein.

G. Record Keeping: Organizations must maintain accounting records that demonstrate that each type of cost has been treated consistently either as a direct cost or an indirect cost. Records pertaining to the costs of program administration, such as salaries, travel, and related costs, should be kept on an annual basis.

H. Reimbursement Ceilings: Grantee/contractor program agreements providing for ceilings on indirect cost rates or reimbursement amounts are subject to the ceilings stipulated in the contract or grant agreements. If the ceiling rate is higher than the negotiated rate in Section I of this agreement, the negotiated rate will be used to determine the maximum allowable indirect cost.

I. Use of Other Rates: If any federal programs are reimbursing indirect costs to this grantee/contractor by a measure other than the approved rates in this agreement, the grantee/contractor should credit such costs to the affected programs, and the approved rates should be used to identify the maximum amount of indirect cost allocable to these programs.

J. Central Service Costs: Where central service costs are estimated for the calculation of indirect cost rates, adjustments will be made to reflect the difference between provisional and final amounts.

K. Other:

1. The purpose of an indirect cost rate is to facilitate the allocation and billing of indirect costs. Approval of the indirect cost rate does not mean that an organization can recover more than the actual costs of a particular program or activity.

**Summit Lake Paiute Tribe
FYs 2006 and 2007 Direct Cost Bases**

Attachment 1

Programs	FY 2006	FY 2007
FEDERAL PROGRAMS		
Department of the Interior:		
Bureau of Indian Affairs (638)	\$109,476	\$129,111
Others	195,165	93,281
Department of Housing and Urban Development	4,350	4,350
Environmental Protection Agency	104,413	113,868
Subtotal Federal Programs	<u>413,404</u>	<u>340,610</u>
TRIBAL PROGRAMS		
General Operations	69,050	111,308
Utility Enterprise		15,543
Direct Cost Bases	<u>\$482,454</u>	<u>\$467,461</u>

Note: The approved indirect cost rate will apply to any increase in the programs included in the above amounts and to programs that are received subsequently that benefit from the Tribe's administrative services.

**Summit Lake Paiute Tribe
FYs 2006 and 2007 Indirect Cost Pools and Rate Computations**

Attachment 2

Title/Description	FY 2006	FY 2007
Salaries:		
Council Compensation (3 @ 50%)		
Tribal Chairman (50%)		
Secretary/Treasurer (50%)		
Personnel Specialist		
Bookkeeper		
Secretary Receptionist		
Coordinator		
Subtotal Salaries 1/	\$119,360	\$104,645
Fringe Benefits on Above Salaries 1/	42,187	26,475
Council Fees (50%)		3,000
Professional Services	8,200	27,788
Audit Services	12,450	30,000
Utilities	820	2,100
Maintenance	1,200	2,000
Rent	18,000	1,000
Office Supplies/Expenses	4,950	5,000
Insurance	12,200	13,000
Communication (Telephone/Fax/Post)	6,200	5,187
Dues/Subscriptions	125	300
Training	350	8,000
Travel	19,000	14,000
Other Expenses	23,010	26,505
Indirect Cost Pools	<u>\$268,052</u>	<u>\$269,000</u>
Direct Cost Bases (Attachment 1)	<u>\$482,454</u>	<u>\$467,461</u>
Indirect Cost Rates	<u>55.56%</u>	<u>57.54%</u>

1/ Costs are treated as indirect costs and should not be allowed as direct charges to contracts and grants. All other costs are either direct or indirect depending on whether they apply to direct or indirect activities.



United States Department of the Interior
National Business Center
Indirect Cost Services
2180 Harvard Street, Suite 430
Sacramento, CA 95815



March 31, 2008

Mr. Warner Barlese, Tribal Chairman
Summit Lake Paiute Tribe
3690 Grant Drive, Suite K
Reno, Nevada 89509

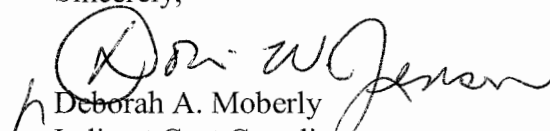
Dear Mr. Barlese:

Enclosed is an original copy of the Indirect Cost Negotiation Agreement for the 12-month periods ending December 31, 2002, 2003, 2004, 2005, 2006, and 2007, between the Federal Government and the Summit Lake Paiute Tribe.

Please visit our Web site at <http://www.nbc.gov/icshome.html> for guidance and updates on submitting indirect cost proposals. In addition, you will find helpful tools such as a completeness checklist, indirect cost and lobbying certificates, sample proposals, Excel worksheet templates, and important links to other Web sites.

If you have any questions regarding this agreement, please write or call Ms. Maria Nua, Program Analyst, at (916) 566-7111.

Sincerely,


Deborah A. Moberly
Indirect Cost Coordinator

Enclosure

cc: Self-Determination Specialist, Western Regional Office, Bureau of Indian Affairs

Ref: J:Western/SLPTw078/Issue.ltr