Indian Organizations
Indirect Cost Negotiation Agreement

EIN: 88-0120754

Organization:

Washoe Tribe of Nevada and California
919 US Highway 395 South
Gardnerville, Nevada 89410

Date: December 21, 2012

Report No(s).: 13-A-0263

Filing Ref.:
Last Negotiation Agreement
dated March 9, 2011

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 From	Effective Period To	Rate*	Locations	Applicable To
Fixed Carryforward	01/01/12	12/31/12	12.00%	All	ISDA (638)
Fixed Carryforward	01/01/12	12/31/12	11.97%	All	All Others

*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.

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

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 proposals, (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 proposals upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation.

2. Programs received or initiated by the organization subsequent to the negotiation of this agreement are subject to the approved indirect cost rate if the programs receive administrative support from the indirect cost pool. It should be noted that this could result in an adjustment to a future rate.

3. New indirect cost proposals are necessary to obtain approved indirect cost rates for future fiscal or calendar years. The proposals are due in our office 6 months prior to the beginning of the year to which the proposed rates will apply.

Section III: Acceptance

Listed below are the signatures of acceptance for this agreement:

By the Indian Organization:

/s/
Signature

Lloyd Wyatt
Name (Type or Print)

Vice Chairman
Title

12/19/12
Date

By the Cognizant Federal Government Agency:

/s/
Signature

Deborah A. Moberly
Name

Indirect Cost Coordinator
Indirect Cost Services
Title

U.S. Department of the Interior
National Business Center
Agency

Date DEC 21 2012

Negotiated by Elena Chan
Telephone (916) 566-7102

Washoe Tribe of Nevada and California

Indirect Cost Rate Proposal

Calendar Year 2012

919 Hwy 395 South
Gardnerville, NV 89410

Indirect Cost Proposal (ICP) Checklist (Indian Tribal Governments)

Please explain any box not checked on a separate page

Part 1

[x] 1. **Contact person information:**
- o Entity Name and mailing address
- o Employer Identification Number (EIN)
- o Point-of-Contact Name and position title
- o Email address (very important)
- o Phone & fax numbers

Page 1

[x] 2. Signed **Certificate of Indirect Costs** should indicate period covered by rate that is proposed. (original required). Page 2

[x] 3. Entity's written policy for allocating and identifying direct and indirect costs, i.e. **Policy Statement on Direct versus Indirect Costs.** Page 4

[x] 4. **Organization Chart.** Page 7

[x] 5. **Indirect Cost Personnel Justifications** for all positions listed in the pool. Page 8

[x] 6. **Type of Rate and Fiscal Period(s)** covered by the proposal. Page 1

[x] 7. Description of the **Base used in the Rate Computation.** Page 1

Part 2

[x] 8. **Rate Computation,** use the Exhibit most applicable to the type of rate requested. (Exhibits A-1, A-2, or A-3) Page 11

[x] 9. **Carryforward Computation** (required for 3rd year or later, Exhibit B). Page 12

[x] 10. **Direct Cost Base** (Exhibits C and D) detailed to include all activities that benefit from the indirect cost pool. Must include the following:
- Total expenditures (reconcilable to the audit if using actual numbers);
- all exclusions; including all indirect cost collections;
- list all programs (grouped by funding agency) with Federal programs listed on top. **The amount of federal program expenditures identified must reconcile** with the amount of federal expenditures identified on the Schedule of Expenditures of Federal Awards (SEFA) included in the audited financial statements.

Page 14

[x] 11. **Indirect Cost Collections(Revenue Received)** must be reconcilable to the financial statements. If Indirect Cost Collections cannot be traced to the financial statements, the Entity 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. AUDIT Page 45

[x] 12. Indirect Cost Pool (Exhibits E-1 & E-2) detailed to include a breakdown of **(1) indirect salaries** by position title, amount, and indirect percentage, and **(2)** all other **indirect costs** by line item. **If actual indirect cost pool expenditures** cannot be traced to the financial statements, the entity 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 pool or **(2)** a letter from the CPA who performed the audit. Page 25

[x] 13. **Reconciliation of Audited Financial Statement Costs to Indirect Cost Proposal** Exhibit F, applicable to 3rd year or later (unless audited costs are used). Page 28

[x] 14. **Depreciation schedule** (Exhibit G) if depreciation is included as indirect costs. Page 29

[x] 15. **Professional Services schedule** (Exhibit H) Page 30

Part 3

[x] 16. Applicable **audited financial statements** that meet the requirements of the Single Audit Act of 1984, Public Law 98-502, as amended. If Entity is under the A-133 threshold ($500,000) and does not have an audit, then a copy of the Profit and Loss Statement or general ledger is required. ATTACHMENT Page ____

WASHOE TRIBE OF NEVADA AND CALIFORNIA

INDIRECT COST RATE PROPOSAL

FOR THE PERIOD JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

INTRODUCTION

The Washoe Tribe of Nevada and California has received an indirect cost rate from the Department of the Interior since Calendar Year (CY) 1996. The proposed direct cost base is based upon estimated budgets for all programs to be administered by the Tribe during the period January 1, 2012 to December 31, 2012. All Federal, State, and Tribal Programs have been included in the proposal.

We have also included audited financial statements for the CY 2010. Using the CY 2010 figures, we determined that the Tribe had an actual under recovery carry forward of $9,871 for the ISDA 638 and $10,879 for the all other programs which, in accordance with P.L. 100-472, is included in the computation of the Tribe's CY 2012 proposed rate. We have proposed a fixed carry forward rate of 12.21% for our ISDA 638 programs and 12.08% for all other programs for the Tribe's CY 2012. This rate is based on total direct costs less capital expenditure, pass-through funds and other unallowable costs.

The individual to contact in regard to this proposal is:

Pauline B. Howe, Chief Financial Officer
Washoe Tribe of Nevada and California
919 U.S. HWY 395 South
Gardnerville, NV 89410
775-765-8600 extension 1123
Email: phowe@washoetribe.us
Fax: 775-265-3767

EIN: 88-0120754

WASHOE TRIBE OF NEVADA AND CALIFORNIA

INDIRECT COST RATE PROPOSAL

FOR THE PERIOD JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Certification of Indirect Costs

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal dated March 28, 2012, to establish billing or final indirect costs rates for period starting January 1, 2012 to December 31, 2012 are allowable in accordance with the requirements of the Federal agreement(s) to which they apply and with the cost principles applicable to those agreements.

(2) This proposal does not include any costs which are not allowable under applicable cost principles, such as (without limitation): Advertising and public relation costs, entertainment costs, fines and penalties, lobbying costs, and defense and prosecution of criminal and civil proceedings.

(3) Any costs excluded from this proposal, such as Tribal enterprises, gaming operations, and Tribal schools and programs, including all or portions of the general fund, are separately administered and do not benefit from tribal administration included in the indirect cost proposal.

(4) All costs included in this proposal are properly allocable to Federal agreements on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare under penalty of perjury that the foregoing is true and correct.

Signature: _____

Date: 3/29/12

Name: Lloyd Wyatt

Title: Vice Chairman