WASHINGTON STATE
Recreation and Conservation Office

RCO Fiscal Data Collection Sheet - Indirect, Audit and Fiscal Information

RCO is collecting additional fiscal information on every federal pass-through grant that is awarded. This additional information is required to be in compliance with Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (new Omni-Circular). This information will help RCO to understand the indirect cost information for each grant and the financial history of each sponsor. If there are questions about this information RCO will contact sponsors directly.

See page 3 and 4 for definitions and an indirect example

Sponsor Name: Snohomish Conservation District

Sponsor Data Universal Numbering System (D & B Number): 1854960980000

Sponsor Date Prepared: 1/5/2016

Sponsor Approved by:

Sponsor Contact Name: Cindy Dittbrenner

Sponsor Contact Person's Phone Number: (425) 377-7005

1. Indirect costs

Indirect costs are costs that are not directly accountable to a cost object, such as a particular project. Indirect costs include administrative and personnel costs.

Our organization (Choose one)

- ○ **Does not wish to charge any indirect rate for this RCO subgrant for any RCO subaward. (PLEASE SKIP TO SECTION 4.)**
- ○ **Has an indirect rate approved by a federal agency**
- ◉ **Uses a de minimus rate (10% of Modified Total Direct Costs (MTDC)) as defined by 2 CFR 200.414 (f) - eligible for non-profits and private individuals only. (For a definition of MTDC, see 2 CFR 200.68)**
- ○ **Has an indirect rate negotiated between the pass-through entity (RCO) and our organization.**

2 Indirect rate

Our organization's indirect rate (percent) is 10.00

Our organization's indirect base is

Our organization's indirect rate was approved by

The effective dates of indirect rate is Start Date End Date

Please include a copy of your organization's approved indirect cost rate agreement

** If your indirect rate changes, please update this form and send the form and the updated indirect cost rate agreement to RCO (see page 2).

3. Indirect rate and costs - For each RCO agreement

Indirect rate applied 10.00	RCO#	RCO# 15-1198	RCO# 15-1050	RCO#
Total ($) direct cost base for this RCO grant		73,100	35,813	
Projected indirect charge ($)		7,310	3,581	
Other non-base, non-indirect costs ($)		328,035	180,606	
Total ($) (this should equal the RCO agreement total)		408,445	220,000	0

(If there are more than four RCO grants, please complete an additional sheet)

4. Audit information

Please summarize the past three (3) years of audits that your organization has received. Specify the audit types. List all of the findings and address the resolution of the finding.

Year	Audit Type	Findings
2013	WA State Accountability	No findings. Report dated 1/6/2014.

Year	Audit Type	Findings

Year	Audit Type	Findings

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Fiscal Information Detail Sheet -- Indirect rate , fiscal, and audit information

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Please summarize any audits you expect your organization to complete over the next three (3) years.

State Auditor Financial Audit

5. Financial information

Please identify any changes to key staff positions in your organization in the past year.

None

Please identify your organizations accounting staff, the nature of the staff (employees, contractors, volunteers) and outline the accounting experience for each staff member. If staff have received certifications such as CPA, CGFM, please include that information.

Julie Allen - Grants Administrator (employee) - 22 years experience at Seafirst/BOA, 6 years owning private accounting business, and over 15 years Grant Administrator for the District.

Cam Allen - Administrative Assistant (employee) - Administrative Assistant for the District for 5 years and bookkeeper for family farm for over 20 years.

Please identify any substantial changes in your organizations accounting, procurement, payroll or other administrative systems that have occurred in the past year.

None

Definitions and Example

The Omni Circular –the federal law covering the administrative requirements, cost principles and audit requirements for federal awards. Refer to Title 2: Grants and Agreements, Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Dun & Bradstreet Number – also known as a D&B number or D-U-N-S number – a unique nine digit identification number for each physical location of your business. For more information or to register see www.dnb.com and click on "D-U-N-S Number". This is the unique identifier required to track all sub-awards. The DUNS acronym stands for Data Universal Numbering System.

Indirect Cost – Costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved (2 CFR 200.56).

Indirect Rate – device for determining fairly and expeditiously the proportion of general (non-direct) expenses that each project will bear. It is the ratio between the total indirect costs of a sponsor and some equitable direct cost base.

Direct Base – costs identified that provide the basis for applying the indirect costs. Bases can vary from organization to organization. Some common bases are salary and fringe, and modified total direct costs.

MTDC Base – Modified Total Direct Costs – means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first $25,000 of each sub-award (regardless of the period of performance of the sub-awards under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each sub-award in excess of $25,000. See section 200.68 of the Omni Circular.

10% De Minimus cost rate – any non-Federal entity that has never received a negotiated indirect cost rate, except for those non-Federal entities described in Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals, paragraph D.1.b, may elect to charge a de minimis rate of 10% of modified total direct costs (MTDC) which may be used indefinitely. See section 200.414, (f) of the Omni Circular.

Costs usually included as indirect costs – Utilities, general supplies, administrative expenses (accounting department, IT department, personnel department). If indirect costs are charged, RCO expects to not see any other general administrative costs charged to the grant.

Indirect Example

The example below illustrates a comparison of two different indirect rates.

Indirect Cost Pool	Fiscal Year 1	
Indirect Salaries	40,000	
Indirect Salary Benefits	15,000	
Facility Rental Costs	18,000	
Utilities	3,500	
Supplies	4,000	
Total Indirect Costs	80,500	(A)

Direct Base		
Direct Labor Costs + Benefits	275,000	(B)
Other Direct Costs	100,000	
Total Direct Costs	375,000	(C)

Indirect Rates		
EX 1- Indirect Rate based on Direct Labor	29.27%	(A/B)
EX 2 - Indirect Rate based on Total Direct Costs	21.47%	(A/C)

The first rate is 29.27%. The indirect costs of $80,500 is recovered by charging 29.27% of each dollar charged for direct labor costs (expected to be $275,000).

The second rate illustrates a rate of 21.47%. The same indirect costs of $80,500 are recovered by charging 21.47% of each dollar charged for total direct costs (expected to be $375,000).

Please note, while the rates are different, so are the bases. One rate has costs spread over a smaller base, this one has the higher rate. It is the opposite for the other rate. The net impact is the same, $80,500 of indirect costs will be recovered. It is up to the organizations to determine how to structure their indirect rates.