

NONPROFIT RATE AGREEMENT

DATE:06/24/2015

ORGANIZATION:  
Delta Area Economic Opportunity  
Corporation  
99 Skyview Road  
Portageville, MO 63873

FILING REF.: The preceding  
agreement was dated  
12/17/2009

The rates approved in this agreement are for use on grants, contracts and other  
agreements with the Federal Government, subject to the conditions in Section III.

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**SECTION I: INDIRECT COST RATES**

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RATE TYPES:      FIXED                  FINAL                  PROV. (PROVISIONAL)      PRED. (PREDETERMINED)

EFFECTIVE PERIOD

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FINAL	01/01/2014	12/31/2014	12.00	On-Site	All Programs
PRED.	01/01/2015	12/31/2017	12.00	On-Site	All Programs
PROV.	01/01/2018	12/31/2019	12.00	On-Site	All Programs

\*BASE

Direct salaries and wages including all fringe benefits.

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**SECTION II: SPECIAL REMARKS**

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TREATMENT OF FRINGE BENEFITS:

The fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits are listed below.

TREATMENT OF PAID ABSENCES

Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims are not made for the cost of these paid absences.

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This organization charges all costs direct to a particular final cost objective; i.e., a particular award, project, service, or other direct activities, with the exception of the costs listed below:

1. Salaries and wages:

Executive Director	Fiscal Director
Maintenance Supervisor	Admin. Assistant
Asst. Fiscal Director	Maintenance Worker (3)
Secretary/Clerical (4)	Bookkeeper (2)
Director	Human Res. Director
Purchasing/Procurement	Equal Opportunity Officer
Asst. Human Resource	Mis. Coordinator
Deputy Director	Facility & Transportation Dir.

2. Fringe benefits for the above personnel only.

3. Non-labor expenses (administrative only):

4. Non-labor expenses (all; i.e., totally indirect costs):

In-kind salaries and wages are included in the base.

Equipment Definition -

Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

FRINGE BENEFITS:

FICA	Worker's Compensation
Life Insurance	Health Insurance
Retirement Insurance	Disability Insurance
Dental Insurance	Vision Insurance

The four year extension of the indirect cost rate was granted in accordance with 2 CFR §200.414(g).

Your next proposal based on actual costs for fiscal year ending 12/31/18, is due in our office by 06/30/19.

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**SECTION III: GENERAL**

**A. LIMITATIONS:**

The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. Acceptance of the rates is subject to the following conditions: (1) Only costs incurred by the organization were included in its indirect cost pool as finally accepted; such costs are legal obligations of the organization and are allowable under the governing cost principles; (2) The same costs that have been treated as indirect costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government. In such situations the rate(s) would be subject to renegotiation at the discretion of the Federal Government.

**B. ACCOUNTING CHANGES:**

This Agreement is based on the accounting system purported by the organization to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from indirect to direct. Failure to obtain approval may result in cost disallowances.

**C. FIXED RATES:**

If a fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.

**D. USE BY OTHER FEDERAL AGENCIES:**

The rates in this Agreement were approved in accordance with the authority in Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, subject to any limitations in A above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

**E. OTHER:**

If any Federal contract, grant or other agreement is reimbursing indirect costs by a means other than the approved rate(s) in this Agreement, the organization should (1) credit such costs to the affected programs, and (2) apply the approved rate(s) to the appropriate base to identify the proper amount of indirect costs allocable to these programs.

BY THE INSTITUTION:

Delta Area Economic Opportunity Corporation

(INSTITUTION)

(SIGNATURE)

Joel Evans

(NAME)

President/CEO

(TITLE)

July 1, 2015

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

6/24/2015

(DATE) 7158

HHS REPRESENTATIVE:

Shon Turner

Telephone:

(214) 767-3261



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Portfolio  
Cost Allocation Services

1301 Young Street, Room 732  
Dallas, TX 75202  
PHONE: (214) 767-3261  
FAX: (214) 767-3264  
EMAIL: CAS-Dallas@psc.hhs.gov

June 24, 2015

Ms. Jeanie Smallwood, CCAP  
Vice President/CFO  
Delta Area Economic Opportunity Corporation  
99 Skyview Road  
Portageville, MO 63873

Dear Ms. Smallwood:

A copy of an indirect cost Rate Agreement is being faxed to you for signature. This Agreement reflects an understanding reached between your organization and a member of my staff concerning the rate(s) that may be used to support your claim for indirect costs on grants and contracts with the Federal Government.

Please have the original signed by an authorized representative of your organization and fax it to me, retaining the copy for your files. Our fax number is 214-767-3264. We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

An indirect cost proposal, together with the supporting information, is required to substantiate your claim for indirect costs under grants and contracts awarded by the Federal Government. Thus, your next proposal based on actual costs for the fiscal year ending 12/31/18 is due in our office by 06/30/19.

Sincerely,

A handwritten signature in black ink, appearing to read "Arif Karim", written over a horizontal line.

Arif Karim  
Director  
Cost Allocation Services

Enclosures

PLEASE SIGN AND FAX A COPY OF THE RATE AGREEMENT