

STATE AND LOCAL GOVERNMENTS RATE AGREEMENT

DATE: 07/09/2015

ORGANIZATION:

Mid-America Regional Council
600 Broadway, Suite 200
Kansas City, MO 64105-1659

FILING REF.: The preceding
agreement was dated
08/14/2014

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.

SECTION I: INDIRECT COST RATES

RATE TYPES:	FIXED	FINAL	PROV. (PROVISIONAL)	PRED. (PREDETERMINED)
	<u>EFFECTIVE PERIOD</u>			
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%) LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	01/01/2015	12/31/2015	36.40 On Site	Head Start
FIXED	01/01/2015	12/31/2015	38.40 On Site	All Programs Except Headstart
FIXED	01/01/2016	12/31/2016	37.90 On Site	Head Start
FIXED	01/01/2016	12/31/2016	39.60 On Site	All Programs Except Headstart
PROV.	01/01/2017	12/31/2018		Use same rates and conditions as those cited for fiscal year ending December 31, 2016.

*BASE

Direct salaries and wages including all fringe benefits.

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SECTION I: FRINGE BENEFIT RATES**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	1/1/2015	12/31/2015	48.60	On Site	Regular Staff
FIXED	1/1/2015	12/31/2015	7.65	On Site	Intern
FIXED	1/1/2016	12/31/2016	48.90	On Site	Regular Staff
FIXED	1/1/2016	12/31/2016	7.65	On Site	Intern

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

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SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

The fringe benefits are charged using the rate(s) listed in the Fringe Benefits Section of this Agreement. The fringe benefits included in the rate(s) are listed below.

TREATMENT OF PAID ABSENCES

The costs of vacation, holiday, sick leave pay and other paid absences are included in the organization's fringe benefit rate and are not included in the direct cost of salaries and wages. Claims for direct salaries and wages must exclude those amounts paid or accrued to employees for periods when they are on vacation, holiday, sick leave or are otherwise absent from work.

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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 \$2,000 or more per unit.

FRINGE BENEFITS:

FICA

Pension

401k Employer Match

Unemployment Compensation

Cafeteria Allowance

Health Insurance Subsidy

Educational Assistance

Disability Insurance

Vacation

Sick Leave

Holidays

Jury Duty

Funeral Leave

Emergency Leave

Transit Passes

Moving Expenses for New Hires

There is no In-Kind salaries and wages included in the base.

The indirect cost rate(s) has/have been negotiated in compliance with the applicable Administration for Children and Families Program Instructions for the Head Start program (ACYF-PI-HS-05-01 and ACYF-PI-HS-08-03). ACYF-PI-HS-08-03, dated 5/12/2008, specifically defines "compensation" and limited the cost of "compensation" charged to any federally funded program to zero for any staff whose "compensation" exceeded the rate payable for level II of the Executive Schedule. As of January, 2014 the Executive Schedule Level II rate is \$183,300.

Your next indirect cost rate proposal based on actual costs for the fiscal year ending 12/31/15 is due in our office by 06/30/2016.

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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:

Mid-America Regional Council

(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

7/9/2015

(DATE) 7366

HHS REPRESENTATIVE: Wanda Rayfield

Telephone: (214) 767-3261