

<p style="text-align: center;"><b>ADMINISTRATIVE COMMITTEE OF THE CARSON WATER SUBCONSERVANCY DISTRICT</b></p>
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## NOTICE OF PUBLIC MEETING

**DATE:** June 5, 2019  
**TIME:** 9:00 a.m.  
**LOCATION:** Carson Water Subconservancy District Conference Room  
777 E. William St., #110  
Carson City, NV 89701

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**Please Note:** A quorum of the CWSD Board of Directors will not be present at this committee meeting. Any action on the part of the committee is for recommendation to the full CWSD Board of Directors for ultimate action. Reasonable efforts will be made to assist and accommodate individuals with disabilities who wish to attend the meeting. Please contact Catrina Schambra at (775) 887-7450 (<mailto:catrina@cwsd.org>), at least three (3) days in advance so that arrangements can be made.

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### AGENDA

- 1) Call to order of the Carson Water Subconservancy District's (CWSD) Administrative Committee
- 2) Roll Call
- 3) For Discussion Only: Public comment - Action may not be taken on any matter brought up under public comment until scheduled on an agenda for action at a later meeting.
- 4) For Possible Action: Approval of the Administrative Committee Minutes from April 3, 2019.
- 5) For Possible Action: Review of the General Manager's FY 2018-19 annual review results.
- 6) For Possible Action: Review the draft Indirect Cost Policy.
- 7) For Possible Action: Review the draft Fringe Benefit Calculation Policy.
- 8) For Discussion Only: Public comment - Action may not be taken on any matter brought up under public comment until scheduled on an agenda for action at a later meeting.
- 9) For Possible Action: Adjournment

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Supporting material for this meeting may be requested from Catrina Schambra at 775-887-7450 (<mailto:catrina@cwsd.org>) and is available at the CWSD offices at 777 E. William St., #110A, Carson City, NV 89701 and on the CWSD website at [www.cwsd.org](http://www.cwsd.org).

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In accordance with NRS 241.020, this notice and agenda has been posted at the following locations:

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|--|--|
| -Dayton Utilities Complex<br>34 Lakes Blvd<br>Dayton, NV                   | -Minden Inn Office Complex<br>1594 Esmeralda Avenue<br>Minden, NV                            |
| -Lyon County Administrative Building<br>27 S. Main St.<br>Yerington, NV    | -Churchill County Administrative Complex<br>155 N Taylor St.<br>Fallon, NV                   |
| -Carson City Hall<br>201 N. Carson St.<br>Carson City, NV                  | -Carson Water Subconservancy District Office<br>777 E. William St., #110A<br>Carson City, NV |
| -Alpine County Administrative Building<br>99 Water St.<br>Markleeville, CA | -CWSD website:<br><a href="http://www.cwsd.org">http://www.cwsd.org</a>                      |
|  | -State public meetings website:<br><a href="http://notice.nv.gov">http://notice.nv.gov</a>   |

AFFIDAVIT OF POSTING

The undersigned affirms that on or before 9:00 A.M. May 28, 2019, he/she posted a copy of the Notice of Public Meeting and Agenda for the June 5, 2019, meeting of the Administrative Committee of the Carson Water Subconservancy District in accordance with NRS 241.020; said agenda was posted at the following location:

\_\_\_\_\_.

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Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date & Time of Posting: \_\_\_\_\_

## CARSON WATER SUBCONSERVANCY DISTRICT INDIRECT COST RATE POLICY

April 2019

### **Process and Policy Purpose:**

In accordance with Title 2 of the Code of Federal Regulations Part 200 (2 CFR 200), Carson Water Subconservancy District has established a process for calculating indirect costs. The purpose of this policy is to identify costs and activities which would be included in the calculation of indirect cost rate.

### **Definitions:**

**Direct Costs** - Those costs that can be identified specifically with a particular sponsored project and which can be directly assigned to such activities, relatively easily, and with a high degree of accuracy. For example, all grant projects, funding obligation such as regional pipeline, studies, and project assistance.

**Indirect Costs** – Those costs that incurred for common or joint objectives, and which cannot be allocated readily and specifically to a particular sponsored project. Example are: Director fees, Workers Comp, conferences, rent, telephone/internet, insurance, postage (not associated with a program), office supplies, auditor, attorney, and dues/miscellaneous/training. Include in the indirect calculation is staff salary and benefits that are not associated with activities defined in Direct Costs.

### **Calculation and Certification of Indirect Costs:**

At the beginning of each calendar year the indirect costs will be calculated based on the prior audit report. CWSD will use the attached indirect costs sample to calculate the indirect rate for that given year. Each year staff will fill out the attached Certification of Indirect Costs.

### **Review Process:**

Every four years, starting 2017, CWSD will contact and review the indirect process with the lead federal agency to verify the calculating process.

# **Examples of Exhibits to Support Indirect Cost Rate Proposals**

**Exhibit A**  
**Example - Personnel Cost Worksheet**  
Fill in: Final or Provisional & Organization's Fiscal year

Position	Annual Salary (A)	FICA (B)	State UI (C)	Worker's Comp. (D)	Health Insurance (E)	Retirement (F)	Total Benefits	Total Personnel Costs
	a						b	(a+b)
Executive Director	\$ 60,000	\$ 4,311	\$ 240	\$ 600	\$ 2,400	\$ 4,800	\$ 12,351	\$ 72,351
Administrative Assistant	22,000	1,683	240	220	2,400	1,760	6,303	28,303
Controller	45,000	3,443	240	450	2,400	3,600	10,133	55,133
Accountant (3)	90,000	6,885	720	900	7,200	7,200	22,905	112,905
Program Planner (4)	120,000	9,180	960	1,200	9,600	9,600	30,540	150,540
Field Operations Director	35,000	2,678	240	350	2,400	2,800	8,468	43,468
Area Coordinator *	15,000	1,148	240	150	1,400	1,200	4,138	19,138
Program Specialist (2)	25,000	1,913	480	250	4,800	2,000	9,443	34,443
Personnel Director	40,000	3,060	240	400	2,400	3,200	9,300	49,300
Personnel Clerk (3)	60,000	4,590	720	600	7,200	4,800	17,910	77,910
MIS Director	45,000	3,443	240	450	2,400	3,600	10,133	55,133
Head Start Director	45,000	3,443	240	450	2,400	3,600	10,133	55,133
Data Entry Clerk *	12,000	918	240	120	1,200	960	3,438	15,438
All Other Positions **	700,000	53,550	12,000	7,000	120,000	56,000	248,550	948,550
<b>TOTAL</b>	<b>\$ 1,314,000</b>	<b>\$ 100,245</b>	<b>\$ 17,040</b>	<b>\$ 13,140</b>	<b>\$ 168,200</b>	<b>\$ 105,120</b>	<b>\$ 403,745</b>	<b>\$ 1,717,745</b>

(A) In this example, vacation, holiday, sick leave, and other paid absences were included in salaries and claimed on other grants, contracts, or agreements, as part of salary costs. Separate claims for these absences are not made. Refer to Exhibit C.

(B) FICA taxable wages were computed at 6.2% of \$55,500 per employee, and 1.45% based on \$130,200 per employee.

(C) State unemployment compensation taxable wages were computed on the 1st \$8,000 for 71 employees at 3% ( $\$8,000 \times 71 \times 3\% = \$17,040$ )

(D) Worker's compensation was estimated at 1% of salaries ( $1\% \times \$1,314,000 = \$13,140$ ).

(E) Health insurance was computed at \$200 per month per employee.

(F) Retirement was computed at 8% of an employee's annual salary.  
Example: Executive Director's annual salary:  $\$60,000 \times 8\% = \$4,800$ .

\* This represents employees who will work less than a twelve month period due to a grant/contract not being reviewed.

\*\* These positions have been consolidated for illustrative purposes only; all personnel positions that require charging time to more than one cost objective must be identified separately on this exhibit.

Note: Salaries and fringes included in this exhibit are for illustrative purposes only.

## Exhibit A-1

<u>Heading from Exhibit A</u>	<u>Explanation</u>
Position	All staff salaries.
Annual Salary	Actual or estimated salary amount for the year depending on type of proposal (final or provisional).
FICA	Actual or estimated amount for the year depending on type of proposal. (final or provisional). Should be computed in accordance with the applicable rates This is the organization's share.
State Unemployment Compensation	Actual or estimated amount for the year depending on type of proposal. (final or provisional). Should be computed in accordance with the applicable rates This is the organization's share.
Worker's Compensation	Actual or estimated amount for the year depending on type of proposal. (final or provisional). Cost should be obtainable from the insurance policy or agent.
Health Insurance	Actual or estimated amount for the year depending on type of proposal. (final or provisional). Cost should be obtainable from the insurance policy or agent.
Retirement	Actual or estimated amount for the year depending on type of proposal. (final or provisional). Cost should be based on the organization's retirement plan.

**Exhibit B**  
**Example - Allocation of Personnel Worksheet**  
Fill in: Final or Provisional & Organization's Fiscal year

Position	Annual Salary	Indirect Costs	Direct Costs (a+b)	Federal Programs			Non-Federal Programs		
				a			b		
				U.S. Dept. of Labor	U.S. Dept. of HHS	U.S. Dept. of Education	State Service Delivery Agency	Fundraising	Private Foundation Commercial
Executive Director	\$60,000	\$54,000	\$6,000					\$6,000	
Administrative Assistant	22,000	22,000							
Controller	45,000	45,000							
Accountant	90,000	90,000							
Program Planner (4)	120,000	12,000	108,000	\$72,000	\$12,000	\$18,000	\$6,000		
<i>% of Distribution</i>	<i>100%</i>	<i>10%</i>	<i>90%</i>	<i>60%</i>	<i>10%</i>	<i>15%</i>	<i>5%</i>		
Field Operations Director	35,000	5,250	29,750	8,750	5,250	8,750	5,250		\$1,750
<i>% of Distribution</i>	<i>100%</i>	<i>15%</i>	<i>85%</i>	<i>25%</i>	<i>15%</i>	<i>25%</i>	<i>15%</i>		
Area Coordinator *	15,000		15,000				15,000		
Program Specialist	25,000		25,000	20,000	5,000				
<i>% of Distribution</i>	<i>100%</i>		<i>100%</i>	<i>80%</i>	<i>20%</i>				
Personnel Director	40,000	40,000							
Personnel Clerk (3)	60,000	60,000							
MIS Director	45,000	45,000							
Head Start Director	45,000		45,000	9,000	36,000				
<i>% of Distribution</i>	<i>100%</i>		<i>100%</i>	<i>20%</i>	<i>80%</i>				
Data Entry Clerk *	12,000		12,000	9,000		3,000			
All Other Positions **	700,000		700,000	280,000	105,000	175,000	105,000		35,000
<b>TOTAL</b>	<b>\$1,314,000</b>	<b>\$373,250</b>	<b>\$940,750</b>	<b>\$398,750</b>	<b>\$163,250</b>	<b>\$204,750</b>	<b>\$131,250</b>	<b>\$6,000</b>	<b>\$36,750</b>

\* This represents an employee who will work less than a twelve month period.

\*\* These positions have been consolidated for illustrative purposes only. All personnel positions that require time to be charged to more than one cost objective must be identified separately in this worksheet.

Note: The salaries included in this exhibit are for illustrative purposes only.

## Exhibit C

### Example - Statement of Employee Benefits

Fill in: Final or Provisional & Organization's Fiscal year

	<u>Method A</u>	<u>Method B</u>
Annual Leave Earned		\$50,384
Sick Leave Taken		25,269
Holidays		<u>50,384</u>
Subtotal - Release Time		\$126,037 a
FICA	\$100,245	\$100,245
State Unemployment Compensation	17,040	17,040
Worker's Compensation Insurance	13,140	13,140
Medical Insurance	168,200	168,200
Pension	<u>105,120</u>	<u>105,120</u>
SubTotal	\$403,745	\$403,745 b
Total Employee Fringe Benefits	\$403,745	\$529,782 (a+b)
 Allocation Base:		
Total Salaries	\$1,314,000	\$1,314,000
Less: Release Time		<u>126,037</u>
Chargeable Salaries		\$1,187,963
 <u>Employee Fringe Benefit Rate</u>		
Fringe Benefits	\$403,745	\$529,782
Allocation Base	\$1,314,000	\$1,187,963
Fringe Rate	30.73%	44.60%

**NOTE:**

Method A - For estimating purposes on budgets, grantees/contractors include release time as personnel salary costs; i.e. total salary.

Method B - The fringe benefit pool includes time for vacation, holiday, and sick leave and is distributed through a fringe benefit rate.

The decision to use either method will depend on the grantee/contractor's accounting system and time distribution system.



**EXHIBIT D**  
**Example - Statement of Total Costs - All Funds - and**  
**Distribution of Indirect Costs to the Cost Centers using two Sample Methods of Allocation <sup>(6)</sup> (3 STEPS)**  
**Simplified Allocation Method**

Fill in: Final or Provisional & Organization's Fiscal year

STEP 1 - Do Statement...				Federal Programs				Non-Federal
Budget Category	Total Costs	Less: Direct Exclusions and Indirect Unallowable Costs	Indirect Costs (3)	"Modified" Total Direct Costs (MTDCs)	Total Federal Programs	Dept. of Labor	Other Federal Programs	Total Non-Federal Programs
	A = B+C+D	B	C	D = E+F	E			F
Salaries	\$1,314,000		\$373,250	\$940,750	\$766,750	\$515,000	\$251,750	\$174,000
Fringe Benefits (30.73%)	403,746		114,686	289,060	235,596	158,242	77,354	53,464
<b>Total Personnel Costs</b>	<b>1,717,746</b>		<b>487,936</b>	<b>1,229,810</b>	<b>1,002,346</b>	<b>673,242</b>	<b>329,104</b>	<b>227,464</b>
Consultant Services	26,000		14,000	12,000	10,300	10,300		1,700
Staff Travel	94,000		20,000	74,000	67,300	43,600	23,700	6,700
Bad Debts	10,000	\$10,000 (1)						
Office Rent	170,000		170,000					
Consumable Supplies	161,000		11,000	150,000	22,500	15,000	7,500	127,500
Subcontracts	175,000	107,000 (2)		68,000	10,200	8,200	2,000	57,800
Purchase, Lease of Equipment	82,000	22,100 (2)	59,900					
Telephone	109,400		55,000	54,400	8,200	6,200	2,000	46,200
Entertainment	1,800	1,800 (1)						
Printing and Reproduction	48,000		11,000	37,000	5,500	3,500	2,000	31,500
Insurance and Bonding	42,000		42,000					
Postage and Delivery	34,000		5,100	28,900	4,300	2,300	2,000	24,600
Depreciation	28,800		8,800	20,000	3,000	2,000	1,000	17,000
Emergency Assistance	54,000	54,000 (2)						
Training Materials	82,000			82,000	12,300	10,000	2,300	69,700
Participant Support Costs	184,000	184,000 (2)						
<b>Total Non-Personnel Costs</b>	<b>\$1,302,000</b>	<b>\$378,900</b>	<b>\$396,800</b>	<b>\$526,300</b>	<b>\$143,600</b>	<b>\$101,100</b>	<b>\$42,500</b>	<b>\$382,700</b>
<b>TOTAL</b>	<b>\$3,019,746 (4)</b>	<b>\$378,900</b>	<b>\$884,736</b>	<b>\$1,756,110</b>	<b>\$1,145,946</b>	<b>\$774,342</b>	<b>\$371,604</b>	<b>\$610,164</b>

STEP 2 - Rate Calculation...		STEP 3 - Distribution to the Cost Centers					
<b>Indirect Cost Rate Calculation*</b>		<b>Distribution of Indirect Costs (ICs) - (5)</b>					
Indirect Costs	\$884,736	<u>Method A (6)</u>	Allocation Base	<u>a</u>		<u>b</u>	Total <u>a+b</u>
<u>Method A</u> - Total Direct Salaries & Benefits	<u>1,229,810</u>		Times Indirect Rate	1,002,346	673,242	329,104	1,229,810
Indirect Rate	71.94%		Equals Allocable Share of ICs	71.94%	71.94%	71.94%	71.94%
				\$721,096	\$484,336	\$236,760	\$163,640
Indirect Costs	\$884,736	<u>Method B (6)</u>	Allocation Base	<u>a</u>		<u>b</u>	Total <u>a+b</u>
<u>Method B</u> - MTDCs	<u>\$1,756,110</u>		Times Indirect Rate	1,145,946	\$774,342	\$371,604	1,756,110
Indirect Rate	50.38%		Equals Allocable Share of ICs	50.38%	50.38%	50.38%	50.38%
				\$577,333	\$390,117	\$187,216	\$307,403
			Difference between A & B (A-B)	\$143,764	\$94,219	\$49,545	(\$143,764)

(1) and (2) - Refer to notes of Exhibit E for explanations.

(3) This column must be split to show multiple rate structures (G&A, onsite, offsite, if applicable).

(4) Must reconcile to the Financial Statements.

(5) Is the result of multiplying the indirect rate times the allocation base for each cost center.

(6) For example purposes only. Other allocation methods may be proposed as long as it provides and equitable and rational distribution of indirect costs. Contact DCD for more details.

Note: The costs included in this exhibit are for illustrative purposes only.