

## STATE AND LOCAL GOVERNMENT RATE AGREEMENT

EIN: 430976432  
ORGANIZATION:  
Mid-America Regional Council  
600 Broadway, Suite 200  
Kansas City, MO 64105-1659

Date: 01/12/2024  
FILING REF.: The preceding  
agreement was dated  
01/27/2023

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)
<u>EFFECTIVE PERIOD</u>					
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	01/01/2024	12/31/2024	33.40	On Site	Head Start
FIXED	01/01/2024	12/31/2024	33.80	On Site	All Programs except Head Start
PROV.	01/01/2025	12/31/2027	33.40	On-Site	Head Start
PROV.	01/01/2025	12/31/2027	33.80	On-Site	All Programs except Head Start

#### \*BASE

Direct salaries and wages including all fringe benefits.

ORGANIZATION: Mid-America Regional Council  
AGREEMENT DATE: 01/12/2024

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**SECTION I: FRINGE BENEFIT RATES\*\***

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	1/1/2024	12/31/2024	52.80	On Site	Regular Staff
FIXED	1/1/2024	12/31/2024	7.65	On site	Intern
PROV.	1/1/2025	12/31/2027	52.80	On-Site	Regular Staff
PROV.	1/1/2025	12/31/2027	7.65	On-Site	Intern

**\*\* DESCRIPTION OF FRINGE BENEFITS RATE BASE:**

Salaries and wages.

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## **SECTION II: SPECIAL REMARKS**

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### 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.

1. Grantee charges all costs direct to grants and/or contracts except the costs listed below:

A) Salaries and wages of agency-wide employees are as follows: Director of Finance and Administration, Accounting Manager, Accountant III, Accountant II (3), Accountant I (2), Human Resources Program Manager, Human Resources Coordinator II, Human Resources Coordinator, Administrative/Program Assistant, Receptionist/Accounting Clerk I, IT Program Director, Network Administrator II, Computer Support Specialist, Public Affairs Web Coordinator – All 100%; GTI Manager – 96%; Accountant II – 92%; Public Affairs Director – 90%; Grant Manager – 81%; Executive Director – 60%; Executive Assistant – 60%; Chief Innovation Officer – 55%; Grant Manager, Rideshare Assistant – 49%; Public Affairs Coordinator – 41%; Public Affairs Coordinator – 29%; Public Affairs Coordinator, Grant Monitor – 28%; GTI Program Assistant/Registrar – 18%; Public Affairs Outreach Coordinator – 11%; GTI Marketing Coordinator II – 10%, and; PS Tech Service Manager, PS Communications Tech II, and Director of Community Development – 1%.

B) For the Head Start rate, salaries and wages as shown above with the exception of the Executive Director.

C) Other Expenses – Administrative portion only: accounting/audit, automobile, bank charges, capital outlay, classified ads, contractual services, deliveries, depreciation, equipment rental, insurance, meeting/travel, memberships, storage, postage, printing, facilities, supplies, and training.

D) Leave and Fringe Benefits for above personnel only are included in the indirect cost pool.

E) 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.

2. 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. For 2022, the rate of compensation for an Executive Level II was \$203,700 per year. As of January 2023 the Executive Schedule Level II rate is \$212,100. The Executive Schedule Level II rate is \$221,900 as of January 2024..

3. Your next indirect cost and fringe benefit rate proposals based on actual costs for the fiscal year ending December 31, 2023 are due in our office by June 30, 2024.

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds \$2,500.



### 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.

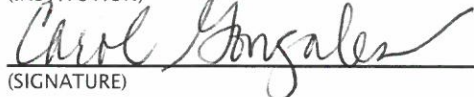
E. OTHER:

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)

CAROL GONZALES

(NAME)

DIR. FINANCE & ADMIN

(TITLE)

3-7-24

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -S

Digitally signed by Darryl W.  
Mayes -S  
Date: 2024.03.06 07:59:20 -05'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

01/12/2024

(DATE)

HHS REPRESENTATIVE: Marcal Matthews

TELEPHONE: (212) 264-2069



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Portfolio  
Cost Allocation Services

26 Federal Plaza, Room 3412  
New York, NY 10278  
PHONE: (212) 264-2749  
EMAIL: [CAS-NY@psc.hhs.gov](mailto:CAS-NY@psc.hhs.gov)

January 12, 2024

Ms. Carol Gonzales  
Director of Financial Affairs  
Mid-America Regional Council  
600 Broadway, Suite 300  
Kansas City, MO 64105

Dear Ms. Gonzales:

An indirect cost and fringe benefit rate Agreement is being sent 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 Agreement signed by an authorized representative of your organization and returned to me by email, retaining the copy for your files. Our email address is [CAS-NY@psc.hhs.gov](mailto:CAS-NY@psc.hhs.gov). We will reproduce and distribute the agreement to the appropriate awarding organizations of the Federal Government for their use.

In consideration of this negotiation agreement:

1. The following schedule summarizes the carry-forwards resulting from the settlement of your fringe benefit rate for the various fiscal years referenced below. These amounts must be included in the calculation of the actual fringe benefit rates for the years cited.

CAS Letter Dated	Carry-forward from FYE	Consider with Actuals for FYE	Under (Over) Recovery
<b>Regular Staff</b>			
January 27, 2023	12/31/21	12/31/23	\$131,130
January 12, 2024	12/31/22	12/31/24	\$182,453

2. The following schedule summarizes the carry-forwards resulting from the settlement of your indirect cost rates for the various fiscal years referenced below. These amounts must be included in the calculation of the actual fringe benefit rates for the years cited.

CAS Letter Dated	Carry-forward from FYE	Consider with Actuals for FYE	Under (Over) Recovery
<b>All Programs except Head Start</b>			
January 27, 2023	12/31/21	12/31/23	(\$85,264)
January 12, 2024	12/31/22	12/31/24	(\$48,490)
<b>Head Start</b>			
January 27, 2023	12/31/21	12/31/23	(\$70,341)
January 12, 2024	12/31/22	12/31/24	\$19,941

Indirect cost and fringe benefit rate proposals, together with the supporting information, are required to substantiate your claim for indirect costs and fringe benefits under grants and contracts awarded by the Federal Government. Thus, your next proposals based on actual costs for the fiscal year ended December 31, 2023 are due in our office by June 30, 2024; please submit electronically to [CAS-NY@psc.hhs.gov](mailto:CAS-NY@psc.hhs.gov).

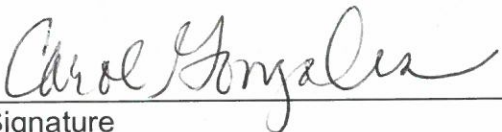
Sincerely,

Darryl W. Mayes -S  
Digitally signed by  
Darryl W. Mayes -S  
Date: 2024.03.06  
08:00:15 -05'00'

Darryl W. Mayes  
Deputy Director  
Cost Allocation Services

Enclosures

Concurrence:

  
Signature

CAROL GONZALES  
Name

DIR. FINANCE & ADMIN  
Title

3-7-24  
Date