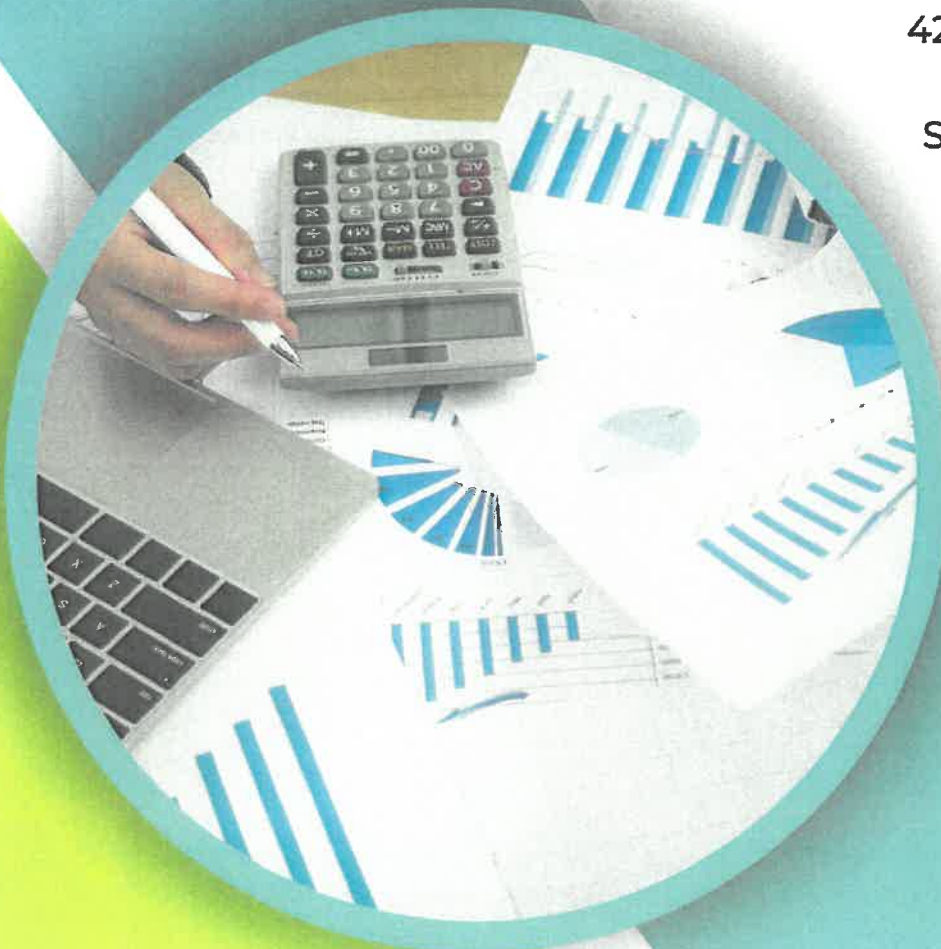


# SRTC

SPOKANE REGIONAL TRANSPORTATION COUNCIL

## CALENDAR YEAR 2024 INDIRECT COST PLAN

421 W Riverside Ave  
Suite 500  
Spokane WA 99201  
[www.srtc.org](http://www.srtc.org)  
509.343.6370



# INDIRECT COST PROPOSAL CERTIFICATION STATEMENT

This is to certify that I have reviewed the Indirect Cost proposal submitted herewith and to the best of my knowledge and belief:

All costs included in this proposal, 10/12/23, to establish billing or final indirect costs rate for January – December 2024 are allowable in accordance with the requirements of the Federal awards to which they apply and the provisions of 2 CFR Part 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards. Unallowable costs have been adjusted for in allocating costs as indicated in the Indirect Cost proposal.

All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Spokane Regional Transportation Council



Lois Bollenback, Executive Director  
Spokane Regional Transportation Council

Date

11/1/2023

## PURPOSE

This document serves as the Calendar Year (CY) 2024 Indirect Cost Allocation Plan for the Spokane Regional Transportation Council (SRTC) and was prepared in accordance with the policies and procedures contained in 2 CFR Part 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards. The 2024 Indirect Cost Plan will be effective for the months of January through December 2024.

## METHODOLOGY

A consistent approach has been followed in the treatment of direct or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information used to prepare the plan was obtained from financial statements. SRTC has not made any significant changes to the accounting treatment of any expense category or to its accounting system for CY 2024. The expenses will continue to be allocated between direct and indirect costs as described in the approved CY 2024 Indirect Cost Plan. The CY 2024 indirect rate calculation is based on the approved 2024 budget. Based on this amount, the new indirect cost rate will be 50% of total direct salaries and wages. This proposal is for a fixed rate, with any over/under cost recovery amount adjusted in a subsequent year.

For CY 2024, SRTC will continue using Vision Municipal Solutions software for financial accounting and payroll processes. Vision MS is designed with the WA State Auditor's Office BARS reporting codes to provide seamless reporting for annual audits. The general ledger provides the capability of tracking overall expenses by calendar year and fiscal year, enabling an overall audit by either period. Salaries for hours worked, fringe benefits, and direct costs for each work element will be recorded in the appropriate task code.

The non-worked hours paid (vacation, holiday, sick leave, jury duty) and benefits will be prorated among the work elements. To accomplish the proration of the non-worked salary and benefits, these amounts will be accumulated in an independent function code number. At the end of each month, the non-worked salary and fringe benefit totals in this function code will be prorated to the Unified Planning Work Program (UPWP) work elements based on the amount of each employee's time in each work element. This will be done through a spreadsheet program from which actual billings will be prepared.

The proposed indirect cost percentage rate is of the "fixed rate with carry-over" type. Any over/under recovery for a specific year is carried forward to the following calendar year to be used as an adjustment to the following year's rate.

Expenses that are directly identifiable to a specific work element within SRTC are classified as "direct costs" and charged to the specific work elements to which they relate. Expenses that are not directly identifiable to a specific work element are classified as "indirect costs" and are recovered as a fixed percentage rate of total salaries and wages.

# DEVELOPMENT OF THE CY 2024 INDIRECT RATE

The CY 2024 indirect cost is based on a calculated 2024 total of indirect costs of \$481,088 plus a 2022 adjustment of <\$769>, and a direct salary base of \$968,755 yielding an indirect cost rate of 50%. This information is documented in the Appendix in **Table 1: Total Proposed Indirect Costs for CY 2024**. Table 1 also demonstrates that unallowable costs associated with SRTC staff interaction with state and federal officials are not included in the calculated indirect cost rate.

$$\$480,319 / \$968,755 = 50\%$$

CY 2022 shows an under-recovery amount of <\$769>. This information is documented in the Appendix in **Table 2: CY 2022 Indirect Cost Recovery Analysis Worksheet**.

SRTC will use this indirect cost rate of 50% for the January - December 2024 billings, as reflective of anticipated expenditures.

## INDIRECT COST RATE ASSUMPTIONS

In reviewing the operations of SRTC, part or all of the time of two employees was determined to be of an indirect support nature rather than a direct salary cost: (1) Administrative Services Manager – 100% (2) Administrative-Executive Coordinator – 100%

Estimates of the time spent on these activities were made and the salary and fringe benefit costs involved were calculated from the approved CY 2024 budget. Based on the line items of expense in the CY 2024 budget the following classifications of costs as direct or indirect were developed:

DIRECT	INDIRECT	
Advertising	Advertising	Rentals –Eqpt/Buildings/Facilities
Computer Hardware	Computer Hardware	Software
Contractual Professional Services	Contractual Professional Services	Software/Equipment Maintenance
Direct Fringe Benefit Expenses	Dues, Subscriptions, Memberships	State Audit Charges
Direct Salary Expenses	Indirect Fringe Benefit Expenses	Telephone
Education Series / Guest Speakers	Indirect Salary Expenses	Termination Sick Leave/Vacation Pay
Operating Supplies	Interfund Reprographics	Travel
Postage	Interfund Services*	Unemployment
Printing	Lease of Equipment	
Publications	Online IT Services	
Registration/Schooling	Operating Supplies	
Rentals –Eqpt/Buildings/Facilities	Permits/Fees	
Software	Postage	
Software/Equipment Maintenance	Printing	
Telephone	Property/Liability Insurance	
Travel / Training / Conferences	Publications	
	Registration/Schooling	

\* Prorated share of Spokane County Treasurer Office costs for Treasury Services. These expenses are distributed by a standardized formula to all organizations using County Treasury services. The remaining interfund items are charged at standard rates to all users based on the amount of the service or products used or purchased.

Capital Expenditures were classified as allowed or not allowed, without prior approval from the grantor agencies, using the 2 CFR Part 200-Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards. These line items will be funded entirely from additional local funds in CY 2024 unless prior approval is sought for specific equipment acquisitions.

## INCONSISTENTLY TREATED COSTS

Line items such as Software, Operating Supplies, Equipment Maintenance, and Advertising are treated on a case-by-case basis within this proposal. The items will be purchased either for a specific contract or project or for general use. Expenditures will be specifically coded to show for what they will be used. SRTC proposes to treat those purchases that are made directly for a specific work element within the UPWP as a direct cost, while those purchases for general purpose programs are an indirect cost.

Salary and fringe benefit expenses are also treated as both a direct and an indirect cost, depending on the nature of the activity incurring the cost. A separate payroll cost accounting code and budget will be established to record actual employee time worked in the indirect cost activities to provide support for the indirect cost amounts and to avoid treating any specific salary expense as both a direct and an indirect charge. The related fringe benefit expenses for the indirect salary charges are also accounted for separately.

All other costs in this proposal are treated consistently as direct or indirect costs for all grants. The indirect cost rate will be used in billing all federal and state grants and contracts executed by SRTC.

## APPENDIX

- Table 1: CY 2024 Indirect Cost Proposal Worksheet
- Table 2: CY 2022 Indirect Cost Recovery Analysis Worksheet
- Table 3: Schedule of Federal Funds Expenditures for Calendar Year 2024
- Table 4: SRTC Organizational Chart

**TABLE 1 – SRTC CY 2024 INDIRECT COST PROPOSAL WORKSHEET**

Cost Type	Indirect Cost expenditures	Unallowable Cost expenditures	Transp. Grants eligible expenditures	TOTAL	Cost Classified Direct to All Activity	Indirect to All Activity	TOTAL
<b>SALARIES &amp; FRINGE BENEFITS</b>							
Salaries & Wages	183,225	6,617	962,138	1,151,980	968,755	183,225	1,151,980
Fringe Benefits	60,973	4,677	313,330	378,980	318,007	60,973	378,980
<b>Total Salaries/Fringe Benefits</b>	<b>244,198</b>	<b>11,294</b>	<b>1,275,468</b>	<b>1,530,960</b>	<b>1,286,762</b>	<b>244,198</b>	<b>1,530,960</b>
<b>OTHER EXPENDITURES</b>							
<i>Contractual/Professional Services</i>							
Legal Services	25,000	0	0	25,000	0	25,000	25,000
Consultant Services	0	0	728,250	728,250	728,250	0	728,250
State Audit Charges	20,500	0	0	20,500	0	20,500	20,500
Misc. Professional Services	0	1,750	500	2,250	2,250	0	2,250
<i>Materials &amp; Services</i>							
Publications	0	240	260	500	500	0	500
Postage	300	0	0	300	0	300	300
Operating Supplies	1,500	3,000	0	4,500	3,000	1,500	4,500
Minor Equipment	0	1,000	0	1,000	1,000	0	1,000
Telephone	3,540	600	720	4,860	1,320	3,540	4,860
Advertising	0	0	3,000	3,000	3,000	0	3,000
Rent – Office	95,000	0	0	95,000	0	95,000	95,000
Rent – Meeting Rooms	400	0	100	500	100	400	500
Lease – Copier	2,550	0	0	2,550	0	2,550	2,550
Property/Liability Insurance	20,000	0	0	20,000	0	20,000	20,000
Printing	0	0	750	750	750	0	750
Unemployment	0	0	0	0	0	0	0
Treasury Services	4,860	0	0	4,860	0	4,860	4,860
Contingency	0	25,000	0	25,000	25,000	0	25,000
<i>Travel, Training, Staff Development</i>							
Mileage & Parking	200	0	2,200	2,400	2,200	200	2,400
Travel/Training	2,500	2,750	39,350	44,600	42,100	2,500	44,600
Registration	750	200	5,850	6,800	6,050	750	6,800
Dues, Subscrip., Memberships	0	9,625	0	9,625	9,625	0	9,625
<i>IT Operations</i>							
IT Management	29,060	0	0	29,060	0	29,060	29,060
Software	12,800	0	27,020	39,820	27,020	12,800	39,820
Hardware-new & replacement	0	4,000	3,500	7,500	7,500	0	7,500
Hardware-repair, maint. upgrades	0	3,000	0	3,000	3,000	0	3,000
Online Services	17,930	0	0	17,930	0	17,930	17,930
<b>Total Other Expenditures</b>	<b>236,890</b>	<b>51,165</b>	<b>811,500</b>	<b>1,099,555</b>	<b>862,665</b>	<b>236,890</b>	<b>1,099,555</b>
<b>TOTAL</b>	<b>481,088</b>	<b>62,459</b>	<b>2,086,968</b>	<b>2,630,515</b>	<b>2,149,427</b>	<b>481,088</b>	<b>2,630,515</b>
Adjustment for (over)/Under Recovery of Indirect Cost in FY 2022 (from Table 2) will be made in the CY 2024 IDC Plan (769.05)							
						<b>480,319</b>	
Total Indirect Costs to be Recovered in CY 2024							

	Proposed Indirect Cost Allocation Rates for CY 2024	50%
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TABLE 2 - CY 2022 INDIRECT COST RECOVERY ANALYSIS WORKSHEET - page 1 of 2

Code	Description	Cost Type	2022 Indirect Expenses	2022 Ineligible Expenses	Eligible Grant Expenses	Eligible Grant Expenses	Eligible Grant Expenses	Eligible Grant Expenses	Eligible Grant Expenses	Consultant Corridor Studies	Consultant D.A.T.A. Studies	TOTAL	Costs Classified Direct to All. Activ.	Indirect to All Activ.	TOTAL	
000	Salaries/Wages	D/I	141,148.80	884.64	299,198.11	397,926.42	46,178.55	10,614.00	10,614.00	0.00	0.00	895,950.72	754,801.92	141,148.80	895,950.72	
000	Fringe Benefits	D/I	62,910.17	254.63	94,600.12	116,538.26	16,939.05	1,813.28	1,813.28	0.00	0.00	293,055.51	230,145.34	62,910.17	293,055.51	
	<b>Total Sal/Fringe Benefits</b>		<b>204,058.97</b>	<b>1,139.27</b>	<b>393,798.23</b>	<b>514,464.68</b>	<b>63,117.60</b>	<b>12,427.48</b>	<b>12,427.48</b>	<b>0.00</b>	<b>0.00</b>	<b>1,189,006.23</b>	<b>984,947.26</b>	<b>204,272.94</b>	<b>1,189,006.23</b>	
<b>Other Expenditures</b>																
620	Move Staff	D/I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
102	Publications	D/I	19.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19.16	0.00	19.16	19.16	
103	Postage	D/I	302.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	302.50	0.00	302.50	302.50	
104	Software	D/I	14,155.67	0.00	19,166.62	218.00	0.00	0.00	0.00	0.00	0.00	33,540.29	19,384.62	14,155.67	33,540.29	
201	Operating Supplies	D/I	480.39	3,570.27	374.52	5,398.20	93.63	0.00	0.00	0.00	0.00	9,917.01	9,436.62	480.39	9,917.01	
502	Minor Equipment	D/I	0.00	6,413.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,413.36	6,413.36	0.00	6,413.36	
101	Prof. Services	D/I	44,176.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,176.74	0.00	44,176.74	44,176.74	
105	Legal Services	I	22,196.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,196.30	0.00	22,196.30	22,196.30	
120	State Audit Charges	I	14,744,780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,744,780	0.00	14,744,780	14,744,780	
201	Contractual Services	D/I	0.00	3,256.14	0.00	0.00	0.00	0.00	0.00	343,882.99	612,280.74	959,419.87	959,419.87	0.00	959,419.87	
209	Online Services	D/I	14,114.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,114.57	0.00	14,114.57	14,114.57	
301	Telephone	D/I	7,533.90	0.00	135.04	395.65	0.00	0.00	0.00	0.00	0.00	8,064.59	530.69	7,533.90	8,064.59	
401	Travel/Mileage	D/I	9,197.05	1,217.70	0.00	7,657.94	0.00	0.00	0.00	0.00	0.00	18,072.69	8,875.64	9,197.05	18,072.69	
451	Advertising	D/I	0.00	0.00	687.87	2,146.00	0.00	0.00	0.00	0.00	0.00	2,833.87	2,833.87	0.00	2,833.87	
501	Rentals/Leases	D/I	85,837.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85,837.87	0.00	85,837.87	85,837.87	
601	Prop/Liability Insurance	I	15,583.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,583.00	0.00	15,583.00	15,583.00	
803	Equip. Maintenance	D/I	263.50	125.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	388.85	125.36	263.50	388.85	
820	Software Maintenance	D/I	0.00	0.00	3,880.05	0.00	0.00	0.00	0.00	0.00	0.00	3,880.05	3,880.05	0.00	3,880.05	
902	Registration	D/I	1,629.93	654.28	1,784.00	2,650.00	0.00	0.00	0.00	0.00	0.00	6,718.21	5,088.28	1,629.93	6,718.21	
904	Dues, Subscrip, Memberships	D/I	25.00	7,676.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,701.38	7,676.38	25.00	7,701.38	
908	Permits/Fees	D/I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
909	Printing	D/I	0.00	0.00	0.00	0.00	730.58	0.00	0.00	0.00	0.00	730.58	730.58	0.00	730.58	
120	IG Services - General	D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
100	IF Charges	D/I	4,516.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,516.34	0.00	4,516.34	4,516.34	
	<b>Other Expenditures</b>		<b>234,776.62</b>	<b>22,913.48</b>	<b>26,028.10</b>	<b>18,465.79</b>	<b>824.21</b>	<b>0.00</b>	<b>0.00</b>	<b>343,882.99</b>	<b>612,280.74</b>	<b>1,259,171.93</b>	<b>1,024,395.31</b>	<b>234,776.62</b>	<b>1,259,171.93</b>	
	<b>TOTAL</b>		<b>438,835.59</b>	<b>24,052.75</b>	<b>419,826.33</b>	<b>532,930.47</b>	<b>63,941.81</b>	<b>12,427.48</b>	<b>12,427.48</b>	<b>343,882.99</b>	<b>612,280.74</b>	<b>2,448,178.16</b>	<b>2,009,342.57</b>	<b>438,835.59</b>	<b>2,448,178.16</b>	



**TABLE 3 – SCHEDULE OF FEDERAL FUNDS EXPENDITURES FOR CY 2022**

Item	1st Half CY 2022			2nd Half CY 2022			Consolidated			1st Half 98770		1st Half 98774		1st Half 98774		Total		
	PL	FTA	PL	PL	FTA	PL/FTA Funds	STBG	STBG	STBG	STBG	STBG	STBG	Funds	Funds	Federal Funds	Federal Funds	Total	
Federal Revenue	281,821	99,819	461,435	165,111	1,008,186	204,091	20,838	322,078	327,705	874,711	1,882,897							
Required Local Match	38,046	13,476	62,294	22,290	136,105	27,552	2,813	43,481	44,240	118,086	254,191							
Additional Local	5,938	2,103	9,722	3,479	21,242	4,300	439	102,892	115,768	223,399	244,641							
<b>TOTAL</b>	<b>325,804</b>	<b>115,398</b>	<b>533,451</b>	<b>190,880</b>	<b>1,165,533</b>	<b>235,943</b>	<b>24,090</b>	<b>468,451</b>	<b>487,713</b>	<b>1,216,196</b>	<b>2,381,729</b>							
Total Salaries	167,921	59,531	275,619	99,229	602,299	112,342	13,587	-	-	125,930	728,228							
Total Benefits	53,997	19,035	81,060	28,865	182,958	36,988	2,486	-	-	39,475	222,432							
Total Other	4,814	1,709	14,157	4,242	24,920	20,330	-	468,451	487,713	976,494	1,001,414							
Total IDC's	99,073	35,123	162,615	58,545	355,356	66,282	8,016	-	-	74,298	429,655							
<b>TOTAL</b>	<b>325,804</b>	<b>115,398</b>	<b>533,451</b>	<b>190,880</b>	<b>1,165,533</b>	<b>235,943</b>	<b>24,090</b>	<b>468,451</b>	<b>487,713</b>	<b>1,216,196</b>	<b>2,381,729</b>							
Direct charges – (Total amount less local match, usually at 13.5%)																		
Direct Salaries/Wages				520,988	520,988					108,929	629,917							
Direct Fringe Benefits				158,258	158,258					34,145	192,403							
Other Direct Expenditures				21,556	21,556					667,369	688,925							
Indirect Cost Plan				307,383	307,383					64,268	371,651							
<b>Total Federal Revenues</b>				<b>1,008,185</b>	<b>1,008,185</b>					<b>874,711</b>	<b>1,882,897</b>							

Per the Uniform Administrative Requirement (Super Circular) 200.425 Audit Services (a) A reasonably proportionate share of the costs of audits required by, and performed in accordance with, the Single Audit Act Amendments of 1996 (31 U.S.C. 7501-7507), as implemented by requirements of the Part, are allowable.

However, the following audit costs are unallowable: Any costs of auditing a non-Federal entity that is exempted from having an audit conducted under the Single Audit Act and Subpart F-Audit Requirements of this Part, because its expenditures under Federal awards are less than \$750,000 during the non-Federal entity's fiscal year.



**SPOKANE REGIONAL  
TRANSPORTATION  
COUNCIL**

421 W RIVERSIDE AVE, SUITE 500 - SPOKANE, WA 99201 - 509.343.6370 - WWW.SRTC.ORG

**Organizational Chart**  
as of 08/2023

## BOARD OF DIRECTORS

### VOTING MEMBERS

City of Airway Heights City of Spokane (2)  
 City of Cheney City of Spokane Valley (2)  
 City of Deer Park Kalispel Tribe of Indians  
 City of Medical Lake Major Employer Representative  
 City of Millwood Rail/Freight Representative

Small Towns Representative\*  
 Spokane County (2)  
 Spokane Transit Authority  
 Spokane Tribe of Indians  
 WSDOT Eastern Region  
 WA State Transportation Commission

### EX-OFFICIO MEMBERS

TTC Chair  
 TAC Chair  
 Regional WA State Legislators

### Transportation Technical Committee (TTC)

21 Technical staff appointed  
by member jurisdictions

City of Airway Heights  
 City of Cheney  
 City of Liberty Lake  
 City of Spokane (3)  
 City of Spokane Valley (2)  
 Kalispel Tribe of Indians  
 Small Cities/Towns\*\*  
 Spokane County (3)  
 Spokane Regional Clean Air  
 Spokane Regional Health Dist  
 Spokane Transit Authority (2)  
 Spokane Tribe of Indians  
 WSDOT-Eastern Region (3)

### Transportation Advisory Committee (TAC)

14 Community Members  
appointed by the Board  
representing:

Civil Engineering  
 Non-Profit serving the Disabled  
 Economic Development  
 Non-Profit serving senior  
 citizens  
 Freight Industry  
 Neighborhood Councils  
 Non-Profit serving those at-risk  
 Utilities  
 Education

### Administrative Committee

7 Board Members  
appointed by the  
Board annually

### SRTC Staff

**Executive Director**  
Appointed by the Board

**Deputy Executive  
Director**

**Communications &  
PR Coordinator**

**Administrative  
Services Manager**

### Planning Staff

- Principal Transportation Planners (4)
- Associate Transportation Planner III (1)
- Associate Transportation Planner II-Title VI-ADA Coordinator (1)
- GIS Intern (1)

**Admin.-Exec.  
Coordinator**

\*Towns of Fairfield, Latah, Rockford, Spangle & Waverly

\*\*Towns listed above plus Cities of Deer Park, Medical Lake & Millwood