



**STATE OF TENNESSEE  
COMMISSION ON AGING AND DISABILITY**

Andrew Jackson State Office Building  
502 Deaderick Street, 9<sup>th</sup> Floor  
Nashville, Tennessee 37243

Jim Shulman  
Executive Director

Phone (615) 741-2056  
Fax (615) 741-3309

October 4, 2019

Mr. Michael Skipper, Executive Director  
Greater Nashville Regional Council  
220 Athens Way, Suite 200  
Nashville, Tennessee 37228

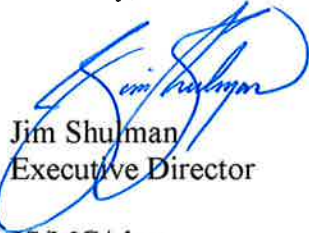
RE: GNRC July 1, 2019 through June 30, 2020, Cost Allocation Proposal

Dear Mr. Skipper:

We have received your July 1, 2019 through June 30, 2020, Cost Allocation Proposal. After reviewing that information, this letter will confirm that your cost allocation proposal has been approved.

If you have any questions, please feel free to contact Manish Goradia at [manish.g.goradia@tn.gov](mailto:manish.g.goradia@tn.gov), or by phone at (615) 253-0051.

Sincerely,



Jim Shulman  
Executive Director

JS/MG/ckw

C: Sara Fowler, Interim Director of Aging & Disability Services (AAAD), GNRC  
Gayle Wilson, Finance Director, GNRC  
Kathy Zamata, Deputy Director, TCAD  
Sheryl Smith, Budget Analyst Director, TCAD  
Manish Goradia, Auditor, TCAD  
Charles Ferguson, General Counsel, TCAD



August 27, 2019

Mr. Jim Shulman  
Executive Director  
Tennessee Commission on Aging and Disability  
502 Deaderick Street, 9<sup>th</sup> Floor  
Nashville, TN 37219

**Subject: Indirect Cost Proposal for FY 2020**

Dear Mr. Shulman:

Enclosed is the Greater Nashville Regional Council's indirect cost proposal for FY 2020. As our cognizant agency, please review and approve our cost plan. We have enclosed our FY 2020 draft budget along with a copy of our FY 2018 audited financial statements.

If you need additional information or have questions, please do not hesitate to contact me at 615-880-3540 or [mskipper@gnrc.org](mailto:mskipper@gnrc.org).

Sincerely,

A handwritten signature in blue ink, appearing to read 'MS', is placed over the typed name of Michael Skipper.

Michael Skipper, AICP  
Executive Director

Cc: Ms. Gayle Wilson, Finance Director, GNRC  
The Honorable Anthony Holt, GNRC President  
The Honorable Bob Rial, GNRC Treasurer

Enclosures

MS/gw

## Greater Nashville Regional Council Cost Policy Statement

Greater Nashville Regional Council applies direct and indirect costs to the grant cost centers based upon the criteria of the cost. Costs that are **specifically generated** in the performance of work on the grant are charged to the grant as **direct costs**. These costs include travel, supplies, cell phones, membership fees, training fees, and other miscellaneous costs. Costs that are generated as **common costs** that cannot be determined to be specifically for a grant are applied as **indirect costs**. This prevents extra staff time in identifying and allocating costs for supplies, floor space, copier costs, audit fees, communications, IT support, computer rental, subscriptions for the agency that are not purchased for any specific grant, general liability and bond insurance, administrative staff that are designated to work on behalf of all the grants, benefits paid to those staff members, and travel costs submitted by those staff members.

Indirect Costs are applied to the grants prior to the close of the fiscal year based upon direct salary plus direct fringe benefit costs for each grant and applied with a pro-rata share of the total direct personnel costs.

**Greater Nashville Regional Council**  
**Financial Operation**  
*Prepared For*  
**TN Commission on Aging**  
**Indirect Cost Proposal**  
**August 27, 2019**

**Operation**

Under the direction of the Greater Nashville Regional Council's Executive Director, the financial operation of Greater Nashville Regional Council (GNRC) is comprised of the Finance Director, Finance Manager, and two Finance Officers. The Finance Manager assists with the accounting records of the council, including the processing of checks, recording expenditures, and providing fiscal assistance for the Mid-Cumberland Area Development Corporation (housed within GNRC's office). The GNRC payroll is outsourced to Paycor. Grant salary costs are determined based on hours charged by each employee on their time cards in the Paycor system or as approved by their supervisor. Salaries are recorded in the accounting system by the Finance Director.

The Finance Director provides to the Tennessee Commission on Aging and Disability (TCAD) a yearly detailed budget and final reports on behalf of the AAAD and the sub-contractors that provide direct services to the elderly. The two Finance Officers provide assistance by performing financial monitoring of the sub contractors, preparing monthly documents for requisition of funds, processing of checks for the expenditures of the sub contractors, and recording the expenditures within the GNRC accounting records. GNRC's AAAD operates an Aging Public Guardianship Program for the Elderly as required by Tennessee state statute of 1986. The Guardianship Fiscal Specialist assist the Public Guardian by processing checks and provides management of client's accounting records in MIP Fund Accounting software. The cancelled checks and records are used to report annual accountings to the court that awarded the client to the Guardianship Program. Each month the Finance Manager prepares the Aging Public Guardianship bank reconciliations and records a transaction on GNRC's accounting records that adjusts an asset and liability account in order to show GNRC's responsibility as fiduciary of the client's funds.

**Method of Accounting**

The Greater Nashville Regional Council uses a modified accrual system (cash basis used until the end of fiscal year) of recording revenues and expenditures. At the end of the annual accounting cycle all accruals are recorded, the actual fringe and administrative costs are calculated, and the adjustments are made to GNRC's accounting records prior to the closing of the fiscal year. The actual fringe and administrative costs are used as the provisional rates for the next fiscal year's budget.

**Fiscal Year**

Greater Nashville Regional Council's annual fiscal year is July 1 through June 30.

**Greater Nashville Regional Council  
Indirect Cost Proposal  
FY 2020**

Greater Nashville Regional Council follows OMB Circular A-87 requirement in the allocation of fringe/release and administrative\*\*\*/indirect costs. All fringe/release costs and all administrative/indirect costs are charged to their respective cost pools on a monthly basis. The costs are totaled at the end of each year for each of the pools. Prior to the closing of the accounting records, annual salaries are totaled and then divided into the total of the fringe cost pool. This calculation provides an actual fringe percentage rate in order to make an adjustment to the accounting records and provides Greater Nashville Regional Council with a rate for the next year's budget and grant reimbursements. The total salaries are reduced by the administrative salaries in order to obtain the total direct salaries. The total administrative/indirect cost pool is divided by the direct salaries in order to provide the actual administrative cost percentage rate in order to adjust the accounting records to actual cost. This actual administrative/indirect rate is used as a provisional rate for the next year's operating budget.

Please see attachments for the detailed calculations of the actual fringe rate and actual administrative/indirect cost rate and the FY 2018 YTD Expenditures based on the actual applied rates and by cost centers.

The actual administrative/indirect cost rate for FY 2019 of 45.5696% will be used as the provisional rate for FY 2020 upon approval.

\*\*\*State of Tennessee policies require indirect cost rates be referred to as administrative rates.

# GREATER NASHVILLE REGIONAL COUNCIL

## INDIRECT COST PROPOSAL CERTIFICATION

This is to certify that:

I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief the following is true and accurate:

1. All costs included in the proposal dated August 27, 2019 to establish final indirect cost rates for the period July 1, 2019 through June 30, 2020 are allowable in accordance with the requirements of the grant(s), contract(s) and/or cooperative agreement(s) to which they apply and the applicable federal cost principles specified below.

**OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments**

2. Unallowable costs have been adjusted for allocating costs as indicated in the cost allocation plan.
3. This proposal complies with the requirements and standards on lobbying costs for OMB Circular A-122 or FAR, Part 31, where such cost principles are applicable to the award(s).
4. All costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or casual relationship between expenses incurred and the agreements to which they are allocated in accordance with the 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 significant accounting changes affecting the indirect cost rate.

Subject to the provisions of the Program Fraud Civil Remedies Act of 1986 (31 USC 3801 et seq.), the False Claims Act (18 USC 287 and 31 USC 3729), the False Statement Act 1(18 USC 1001), I declare that, to the best of my knowledge, the foregoing is true and correct.

Authorized Official: \_\_\_\_\_



### Calculation of Fringe Rate as of June 30, 2019

Grant	Salaries	Fringe Accts Release Only	Amount	Percentage	
Aging 100 - 135	1,466,445.80	872	Annual Leave	223,512.58	37.798%
EDA 200	56,309.82	873	Adm/Holiday	234,845.89	39.715%
THDA / Home 201	73,336.03	879	Sick Leave	126,877.71	21.456%
THDA / ERP 202	33,743.63	880	Comp Leave	2,402.73	0.406%
CDBG 203	13,673.01	884	Bereavement Leave	3,695.12	0.625%
FDIP 204	9,405.62		Total	591,334.03	1.00
THDA / TA 207	7,134.20				
Local Parks and Rec 208	3,123.61				
			<b>Fringe Benefits Only</b>		
USDA TA 209	4,647.20	874	FICA Taxes includes Unemployment Taxes	301,533.18	20.04%
Tourism 300	7,288.48	876	Insurance	861,712.81	57.26%
TRTA MOU 304	10,444.53	878	Workers Compensation	36,112.00	2.40%
ARTS 306	7,667.97	875	Retirement	292,950.73	19.47%
TACIR 400	29,150.48	878	Employer's Deff Comp	12,537.50	0.83%
Robertson IDB 401	296.99				
Solid Waste 402	56,777.88				
Historical Preservation 403	20,349.55		Total	1,504,846.22	1.00
Local Planning 410	79,430.47				
Grant Writing 413	34.94				
TDEC Water Quality 415	663.85				
Gallatin IDB 416	10,501.05				
Cumberland Region Tomorrow 417	18,994.83				
Administration 500	633,063.44				
MPO 701	781,146.99				
MADC 800	140,488.79				
RLF 801	18,505.17				
<b>Total Salaries FY 2019</b>	<b>3,482,624.33</b>		<b>Total Actual Benefits FY 2019</b>	<b>2,096,180.25</b>	

Actual Rate

**60.1897%**

**Actual Fringe Costs**  
**Total Salaries**

**2,096,180.25**  
**3,482,624.33**



Greater Nashville Regional Council does not have any federal grants that limit the administrative cost. The enclosed grant list by federal agency with CFDA numbers is the list from our FY 2018 annual audited financials. All grant costs are treated the same in regard to the applied fringe/release and indirect/administrative costs.

GREATER NASHVILLE REGIONAL COUNCIL  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2018

Program Name	CFDA Number	Contract/Grant Number	Passed Through to Subrecipients	Expenditures
<b>U.S. DEPARTMENT OF COMMERCE</b>				
Economic Development	11.302	04-83-07032	\$ -	\$ 74,533
Total U.S. Department of Commerce			<u>-</u>	<u>74,533</u>
<b>U.S. DEPARTMENT OF THE INTERIOR</b>				
Passed through Tennessee Department of Environment and Conservation				
Historical Preservation	15.904	51319	-	4,393
Historical Preservation	15.904	55799	-	19,910
Total U.S. Department of the Interior			<u>-</u>	<u>24,303</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
Passed through Tennessee Department of Transportation - Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	GG-51659	-	15,196
Highway Planning and Construction	20.205	GG-51655	-	(5,873)
Highway Planning and Construction	20.205	GG-18-56393	-	699,357
Total Highway Planning and Construction Cluster			<u>-</u>	<u>708,680</u>
Transportation Planning	20.505	L3880	-	566,451
Formula Grants for Rural Areas	20.509	L3665	-	29,745
Total U.S Department of Transportation			<u>-</u>	<u>1,304,876</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed through Tennessee Commission on Aging and Disability Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation				
Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	46355	-	111
Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	54755	-	7,461
Total Program			<u>-</u>	<u>7,572</u>
Passed through Tennessee Commission on Aging and Disability Special Programs for the Aging Title VII, Chapter 2				
Long Term Care Ombudsman Services for Older Individuals	93.042	54755	48,000	48,000
Long Term Care Ombudsman Services for Older Individuals	93.042	50245	9,600	9,600
Total Program			<u>57,600</u>	<u>57,600</u>
Passed through Tennessee Commission on Aging and Disability Special Programs for the Aging Title III, Part D Disease				
Prevention and Health Promotion Services	93.043	46355	-	9,100
Prevention and Health Promotion Services	93.043	50245	8,469	8,469
Prevention and Health Promotion Services	93.043	54755	31,578	31,578
Total Program			<u>40,047</u>	<u>49,147</u>
<i>*Aging Cluster</i>				
Passed through Tennessee Commission on Aging and Disability Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers				
for Supportive Services and Senior Centers	93.044	54755	774,829	1,244,511
for Supportive Services and Senior Centers	93.044	46355	22,972	22,972
Total Program			<u>797,801</u>	<u>1,267,483</u>

See independent auditor's report and notes to schedules

GREATER NASHVILLE REGIONAL COUNCIL  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2018

Program Name	CFDA Number	Contract/Grant Number	Passed Through to Subrecipients	Expenditures				
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)								
Passed through Tennessee Commission on Aging and Disability								
Special Programs for the Aging Title III, Part C								
Nutrition Services					93.045	54755	1,489,100	1,750,000
Nutrition Services Incentive Program					93.053	50245	270,300	270,300
Total Aging Cluster							2,557,201	3,287,783
Passed through Tennessee Commission on Aging and Disability								
National Family Caregiver Support, Title III, Part E					93.052	46355	34,098	34,098
National Family Caregiver Support, Title III, Part E					93.052	50245	199,071	435,495
Total Program							233,169	469,593
Passed through Tennessee Commission on Aging and Disability								
Medicare Enrollment Assistance Program					93.071	48480	-	78,909
Passed through Tennessee Commission on Aging and Disability								
State Health Insurance Assistance Program					93.324	53448	-	91,018
Passed through Tennessee Department of Finance and Administration Bureau of TennCare								
Medical Assistance Program					93.778	GG-12-35743-01	-	524,483
Total U.S Department of Health and Human Services							2,888,017	4,566,105
U.S. DEPARTMENT OF COMMERCE								
Economic Adjustment Assistance - Revolving Loan Fund					11.307	N/A	-	1,516,524 (1)
Total U.S Department of Commerce							-	1,516,524
							\$ 2,888,017	\$ 7,486,341
	Notes Receivable 6/30/2018	Cash Balance 6/30/2018	Administrative Expenses	Loans Written Off	RLF Total	Federal Share	Expenditures	
Revolving Loan Fund	\$ 1,355,711	\$ 1,144,962	\$ 26,867	\$ -	\$ 2,527,540	60%	\$ 1,516,524 (1)	

See independent auditor's report and notes to schedules

GREATER NASHVILLE REGIONAL COUNCIL  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
YEAR ENDED JUNE 30, 2018

Program Name	Contract/Grant Number	Passed Through to Subrecipients	Expenditures
<b>TENNESSEE COMMISSION ON AGING AND DISABILITY</b>			
Aging Services - State Homemaker, Senior Centers, Nutrition	54755	\$ 392,700	\$ 392,700
Aging Planning - State Options	54765	-	160,000
Aging Services - I&A - State Options	54765	-	116,183
Aging Services - Service Coordination - State Options	54765	-	469,146
Aging Services - Pass Thru - State Options	54765	936,290	936,290
Aging Services - State Options - Self-Directed	54765	98,075 (2)	98,075
Aging Services - Guardianship - State	54765	-	93,300
Aging Services - FCSP - State Pass Thru	50245	82,800	82,800
		<u>1,509,865</u>	<u>2,348,494</u>
<b>TENNESSEE DEPARTMENT OF ENVIRONMENT AND CONSERVATION</b>			
Solid Waste Planning	49387	-	98,069
<b>TENNESSEE HOUSING DEVELOPMENT AGENCY</b>			
Technical Assistance Program 7/1/2017-6/30/2018		-	35,003
THDA Emergency Repair Program 7/1/2016-6/30/2018		-	181,585
		<u>-</u>	<u>216,588</u>
<b>TENNESSEE DEPARTMENT OF TOURIST DEVELOPMENT</b>			
Tourism Promotion - 9/1/2016-6/30/2021	51450	-	33,623
<b>TENNESSEE DEPARTMENT OF FINANCE AND ADMINISTRATION</b>			
<b>BUREAU OF TENNCARE</b>			
Medical Assistance Program	GG-12-35743-01	-	524,483
<b>TENNESSEE ARTS COMMISSION</b>			
Arts Build Communities	53171	-	39,422
		<u>\$ 1,509,865</u>	<u>\$ 3,260,679</u>

(2) \$98,075 represents expenditures submitted by the Agency for a contract the State had with a third party. Amounts were paid directly the the State to the third party, but included in the expenditures requested by the Agency.

GREATER NASHVILLE REGIONAL COUNCIL  
SCHEDULE OF PERFORMANCE BASED FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2018

Program Name	Grantor Agency	CFDA Number	Contract/Grant Number	Passed through to Subrecipients	Amount Earned
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
Community Development Block Grants	Vanleer	14.228	CDBG #16	\$ -	\$ 12,760
Community Development Block Grants	Stewart County	14.228	CDBG #18-01	-	3,350
Tennessee Housing Development Agency Grant	Rutherford County	14.228	14-THDA-H-10	-	10,035
Tennessee Housing Development Agency Grant	Hendersonville	14.228	17-THDA-H-03	-	3,000
Tennessee Housing Development Agency Grant	City of Levergne	14.228	17-THDA-H-02	-	3,000
Tennessee Housing Development Agency Grant	City of Cedar Hill	14.228	17-THDA-H-04	-	4,164
				<u>-</u>	<u>36,309</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>					
Tennessee River Trails	Tennessee Department of Transportation	20.205	N/A	<u>-</u>	<u>10,000</u>
<b>VETERANS AFFAIRS DEPARTMENT</b>					
Veterans Medical Care Benefits	Tennessee Commission on Aging and Disability	64.009	34008	<u>-</u>	<u>2,205</u>
				<u>\$ -</u>	<u>\$ 48,514</u>

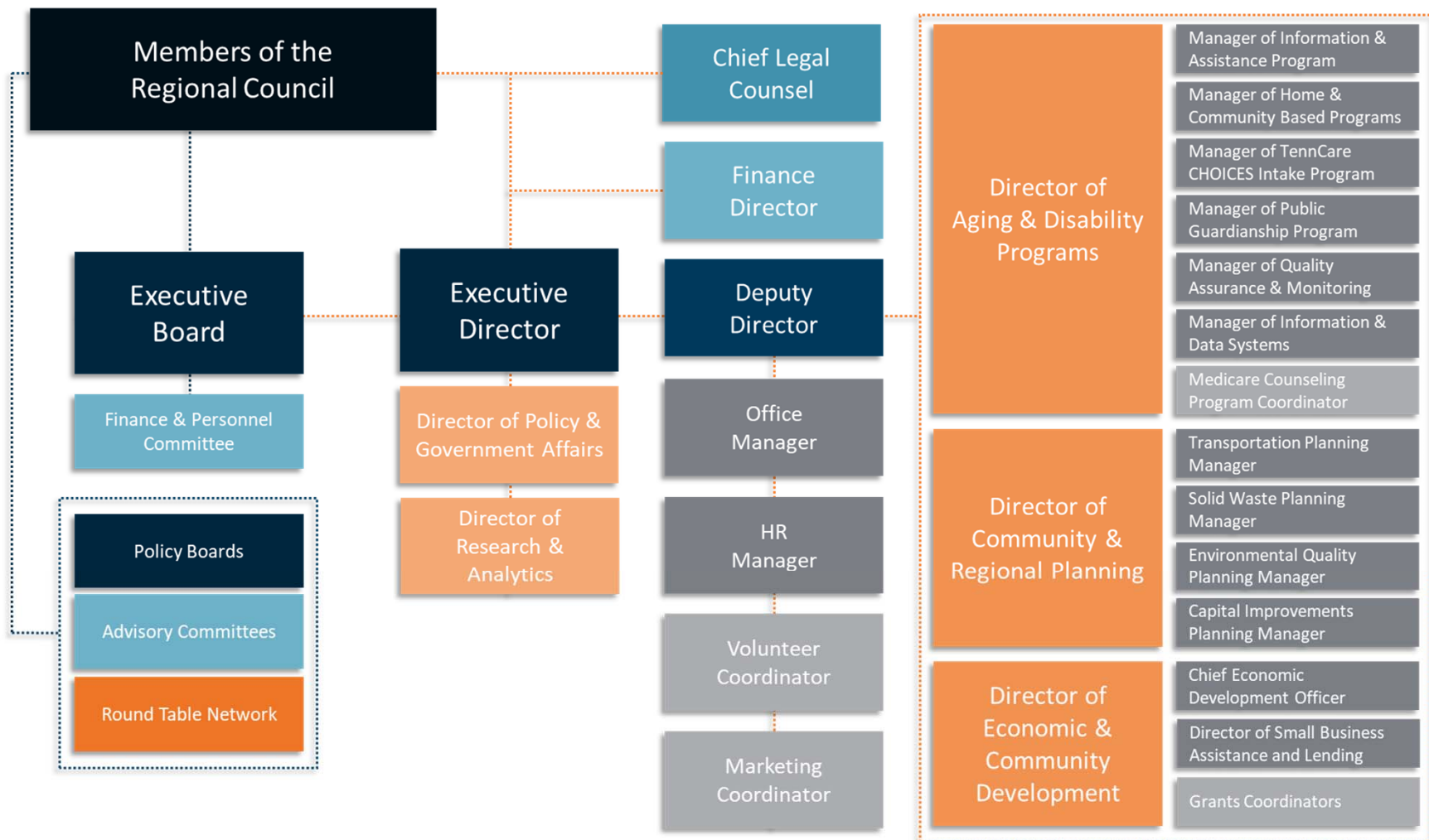
See independent auditor's report and notes to schedules

GREATER NASHVILLE REGIONAL COUNCIL  
SCHEDULE OF PERFORMANCE BASED STATE AWARDS  
YEAR ENDED JUNE 30, 2018

Program Name	Grantor Agency	Contract/Grant Number	Passed through to Subrecipients	Amount Earned
Regional Capital Needs Inventory	Tennessee Advisory Commission on Intergovernmental Relations	54721	\$ -	\$ 130,790
Planning and Economic Development	Tennessee Department of Economic and Community Development		-	280,000
FDIP Grants Management	Coopertown	FDIP17	-	8,500
FDIP Grants Management	Montgomery County	FDIP 18-1	-	9,700
FDIP Grants Management	City of Portland	FDIP18-2	-	800
ECD Grants Management	Robertson County IDB	ECD	-	19,670
LEAP Grants Management	Hartsville	LEAP	-	10,941
			-	49,611
			\$ -	\$ 460,401

See independent auditor's report and notes to schedules

# GNRC Administration and Staffing



## FY 2020 GNRC Budgeted Revenue and Balance

Category and Source	Budgeted	%Category	%Total
<b>Local Dues and Cash Contributions</b>	<b>\$ 1,104,995.83</b>		
GNRC Membership Dues	\$ 601,759.91	54.5%	4.0%
MPO - Regional Program Dues	\$ 433,235.92	39.2%	2.9%
MPO - Match for Subregional Studies	\$ 50,000.00	4.5%	0.3%
Mayors Caucus Contributions	\$ 20,000.00	1.8%	0.1%
<b>State Allocation</b>	<b>\$ 180,666.00</b>		
Development District Allocation	\$ 180,666.00	100.0%	1.2%
<b>Program and Interest Revenue</b>	<b>\$ 1,322,000.79</b>		
Consultant Fees - Research, Planning, and Coordination	\$ 405,930.00	30.7%	2.7%
Consultant Fees - Grant-Writing and Grant Administration	\$ 300,200.00	22.7%	2.0%
Public Guardianship Fees	\$ 13,000.00	1.0%	0.1%
Mid-Cumberland Development Corporation	\$ 597,370.79	45.2%	3.9%
Earned Interest from Revolving Fund Loan and Cash Accounts	\$ 5,500.00	0.4%	0.0%
<b>State and Federal Grants</b>	<b>\$ 12,523,845.00</b>		
TN Commission on Aging and Disability/ U.S. HHS	\$ 7,382,370.00	58.9%	48.8%
TN Dept of Finance Bureau of TennCare/ U.S. HHS	\$ 1,269,266.00	10.1%	8.4%
U.S. Department of Veterans Administration (via subcontract)	\$ 35,000.00	0.3%	0.2%
TN Dept of Transportation/ U.S. DOT*	\$ 3,100,000.00	24.8%	20.5%
TN Dept of Economic and Community Development	\$ 50,000.00	0.4%	0.3%
TN Dept of Environment and Conservation	\$ 101,600.00	0.8%	0.7%
TN Dept of Tourist Development	\$ 35,000.00	0.3%	0.2%
TN Arts Commission	\$ 40,000.00	0.3%	0.3%
TN Housing Development Agency/ U.S. HUD	\$ 320,000.00	2.6%	2.1%
TN Advisory Commission on Intergovernmental Relations	\$ 113,609.00	0.9%	0.8%
U.S. Economic Development Administration	\$ 77,000.00	0.6%	0.5%
<b>Total Revenue</b>	<b>\$ 15,131,507.62</b>		
<b>Balance</b>			
Total Revenue	\$ 15,131,507.62		
Total Budgeted Expenditures	\$ 14,837,563.50		
Remaining Balance*	\$ 293,944.12		

\*Includes \$48,362 in unrestricted cash. The remainder of balance in the form of restricted grant revenue.



## FY 2020 GNRC Expenses by Program Area

	Aging	Planning*	ECD	Small Business	Total
<b>Personnel</b>	\$ 2,767,169.98	\$ 1,989,257.37	\$ 200,755.60	\$ 278,647.73	\$ 5,235,830.68
Direct Salaries	\$ 1,962,531.90	\$ 1,410,820.83	\$ 142,379.86	\$ 197,622.50	\$ 3,713,355.09
Fringe and Benefits	\$ 804,638.08	\$ 578,436.54	\$ 58,375.74	\$ 81,025.23	\$ 1,522,475.59
<b>Other Direct Costs</b>	\$ 5,304,441.88	\$ 1,403,050.00	\$ 332,750.00	\$ 130,150.00	\$ 7,170,391.88
Subgrants and Pass-Thru Funding	\$ 5,004,968.00	\$ 155,000.00	\$ 323,000.00	\$ -	\$ 5,482,968.00
Area Travel and Parking	\$ 78,713.00	\$ 24,200.00	\$ 6,450.00	\$ 10,500.00	\$ 119,863.00
Workshops and Conference	\$ 41,808.00	\$ 72,400.00	\$ 3,150.00	\$ 7,050.00	\$ 124,408.00
Printing & Publications	\$ 3,700.00	\$ 40,800.00	\$ 150.00	\$ 2,500.00	\$ 47,150.00
Consumable Supplies	\$ 9,000.00	\$ 5,700.00	\$ -	\$ 3,000.00	\$ 17,700.00
Postage	\$ 1,340.00	\$ 200.00	\$ -	\$ 1,000.00	\$ 2,540.00
Memberships & Professional Certifications	\$ 7,300.00	\$ 16,250.00	\$ -	\$ 6,000.00	\$ 29,550.00
Subscriptions	\$ 260.00	\$ 500.00	\$ -	\$ 1,000.00	\$ 1,760.00
Public Noticing/ Marketing	\$ 12,400.00	\$ 20,000.00	\$ -	\$ 15,000.00	\$ 47,400.00
Software and Devices	\$ 47,055.00	\$ 20,000.00	\$ -	\$ 10,000.00	\$ 77,055.00
Communications	\$ 21,430.00	\$ -	\$ -	\$ 2,000.00	\$ 23,430.00
Consultant Services	\$ 5,427.00	\$ 1,048,000.00	\$ -	\$ 41,500.00	\$ 1,094,927.00
Program Audit Fee	\$ -	\$ -	\$ -	\$ 12,000.00	\$ 12,000.00
Program Legal Fees	\$ 45,000.00	\$ -	\$ -	\$ 3,000.00	\$ 48,000.00
Program Insurance	\$ -	\$ -	\$ -	\$ 12,500.00	\$ 12,500.00
Auto Repair & Maintenance	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00
Miscellaneous	\$ 26,040.88	\$ -	\$ -	\$ 2,100.00	\$ 28,140.88
<b>Indirect Costs**</b>	\$ 1,226,843.53	\$ 881,950.71	\$ 89,006.35	\$ 123,540.35	\$ 2,321,340.94
<b>Cash Charges</b>	\$ -	\$ -	\$ -	\$ -	\$ 33,000.00
<b>Government Affairs</b>	\$ -	\$ -	\$ -	\$ -	\$ 77,000.00
<b>Total Budgeted Expenditures</b>	\$ 9,298,455.39	\$ 4,274,258.07	\$ 622,511.96	\$ 532,338.08	\$ 14,837,563.50

\*\*Detail included in the Administration Expenses table

## FY 2020 GNRC Budgeted Administration & Cash Expenses

	Indirect Cost Pool	Cash Account	Gov Affairs
<b>Personnel</b>	<b>\$ 1,142,295.22</b>	<b>\$ -</b>	<b>\$ -</b>
Salaries	\$ 810,138.45	\$ -	\$ -
Fringe and Benefits	\$ 332,156.77	\$ -	\$ -
<b>Other Direct Costs</b>	<b>\$ 1,179,045.72</b>	<b>\$ 33,000.00</b>	<b>\$ 77,000.00</b>
Office Space Leases and Assessments	\$ 443,230.12	\$ -	\$ -
Office Cleaning Service	\$ 6,000.00	\$ -	\$ -
Computer Equipment and IT Support	\$ 251,400.00	\$ -	\$ -
HR & Payroll Services	\$ 11,858.60	\$ -	\$ -
Interest Expense for Line of Credit	\$ -	\$ 3,000.00	\$ -
GNRC Auditing Services	\$ 40,000.00	\$ -	\$ -
GNRC Legal Fees	\$ 5,000.00	\$ -	\$ -
GNRC Liability Insurance	\$ 67,245.00	\$ -	\$ -
Employee Parking & Transit Passes	\$ 43,200.00	\$ -	\$ -
Area Travel and Parking	\$ 10,000.00	\$ -	\$ -
Workshops and Conference	\$ 35,000.00	\$ 20,000.00	\$ -
Printing & Publications	\$ 30,000.00	\$ -	\$ -
Consumable Supplies	\$ 45,000.00	\$ 5,000.00	\$ -
Postage	\$ 10,000.00	\$ -	\$ -
Memberships & Professional Certifications	\$ 10,000.00	\$ -	\$ -
Subscriptions	\$ 10,000.00	\$ -	\$ -
Public Noticing/ Marketing	\$ 17,000.00	\$ -	\$ -
Software and Devices	\$ 5,000.00	\$ -	\$ -
Communications	\$ 37,112.00	\$ -	\$ -
Consultant Services	\$ 90,000.00	\$ -	\$ 77,000.00
Miscellaneous	\$ 12,000.00	\$ 5,000.00	\$ -
<b>Total Expenses</b>	<b>\$ 2,321,340.94</b>	<b>\$ 33,000.00</b>	<b>\$ 77,000.00</b>

<b>Projected Indirect Cost Rate</b>		<b>44.34%</b>
Total Program Salaries & Fringe	\$ 5,235,830.68	
Total Administration Expenses	\$ 2,321,340.94	