



NONPROFIT ORGANIZATION
INDIRECT COST NEGOTIATION AGREEMENT

Arizona Trail Association
738 N. 5th Avenue, Suite 201
Tucson, AZ 85705

The indirect cost rates contained herein are for use on contracts, grants, and cooperative agreements with the Federal Government to which 2 CFR Part 200 (formerly 2 CFR 225) applies, subject to the limitations contained in Section II (A) of this agreement. The rates were negotiated by Arizona Trail Association and the U.S. Department of Agriculture, Forest Service, in accordance with the authority contained in Appendix IV of the regulations.

SECTION I: Rates

Type	From	To	Rate	Applicable to:
Final	01/01/2024	to 12/31/2024	19.61%	All Programs
Predetermined	01/01/2025	to 12/31/2025	19.61%	All Programs
Predetermined	01/01/2026	to 12/31/2026	19.61%	All Programs
Predetermined	01/01/2027	to 12/31/2027	19.61%	All Programs
Predetermined	01/01/2028	to 12/31/2028	19.61%	All Programs

Allocation Base

Modified Total Direct Costs: The base components include direct salaries and wages, applicable fringe benefits, direct materials and supplies, direct travel, and other direct costs. The direct costs will be added together and multiplied by the above rate to determine the amount of reimbursable indirect costs.

Expenditures Excluded: Capital expenditures and the portion of each subaward in excess of \$50,000. Other items may be excluded when the cognizant agency for indirect cost determines that an exclusion is necessary to avoid a serious inequity in the distribution of indirect costs.

Treatment of Fringe Benefits and Paid Absences: Vacation, holiday and sick leave are included in salaries and wages. These paid absences are claimed on grants contracts and



other agreements as part of the normal cost of salaries and wages. Separate claims for the costs of these paid absences are not made.

SECTION II: General

- A. LIMITATIONS: Use of the rate contained in this agreement is subject to any statutory or administrative limitations and is applicable to a given grant or contract only to the extent that funds are available. Acceptance of the rate agreed to herein is predicated upon the conditions:
- a. That the indirect cost included in the indirect cost pool are incurred, finally accepted legal obligations of the organization and are allowable under the governing cost principles;
 - b. That the same costs treated as indirect costs have not been claimed as direct costs;
 - c. That similar indirect costs have been accorded consistent treatment, and;
 - d. That the information provided by the grantee/contractor which was used as a basis for acceptance of the rate agreed to herein is not subsequently found to be materially inaccurate.
- B. AUDIT: Adjustments to amounts resulting from an audit upon which the agreement was based will be compensated in a subsequent review.
- C. CHANGES: The rate contained in this agreement is based on the organization structure and accounting system in effect at the time the proposal was submitted. Changes in the organizational structure or changes in the method of accounting for costs which affect the reimbursement resulting from use of the rate in this agreement require the prior approval of the authorized representative of the responsible Federal agency. Failure to obtain such approval may result in subsequent audit disallowances.
- D. PREDETERMINED: The rate contained in this agreement is based on the prior year rate and data and is an extension of that rate as allowed by 2 CFR Part 200.414(g). Please monitor the organizations actual indirect cost for analysis of trend data and in order to prepare for a future review.
- E. NOTIFICATION OF FEDERAL AGENCIES: Copies of this document may be provided to other Federal offices as a means of notifying them of the agreement contained herein.
- F. SPECIAL REMARKS: Subject to paragraph A. above, federal programs currently reimbursing indirect costs to the Department or Agency by means other than the rate cited in this agreement should be credited for such costs and the applicable rate cited here should be applied to the appropriate base to identify the proper amount of indirect costs allocable to the program.



By the Non-Profit Organization

By the Responsible Federal Agency

Arizona Trail Association

USDA-Forest Service

Signature

Signature

On Behalf Of

Matthew Nelson

Erica Banegas

Printed Name

Printed Name

Executive Director

Director of Audit & Assurance

Title

Title

Date

Date

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