

**Mid-Region Council of Governments
Regional Transportation Planning Organization (RTPO)**

FFY 2019/2020 Annual Work Program
October 1, 2018 - September 30, 2020

Quarter 1: October 1 - December 31

Quarter 2: January 1 - March 31

Quarter 3: April 1 - June 30

Quarter 4: July 1 - September 30

Summary of year

Introduction and Purpose

The Mid-Region Rural Transportation Planning Organization (MRRTPPO) is the Regional Transportation Planning Organization for areas outside of the Albuquerque Metropolitan Boundary. MRRTPPO is a voluntary association of local governments and the New Mexico Department of Transportation (NMDOT) that provides a forum for members to meet, plan and work together on issues related to transportation in the middle Rio Grande region. MRRTPPO serves as a regional forum for cooperative decision making about transportation issues and to serve as a liaison between local governments and NMDOT.

The following are functions and task orders that the Mid-Region Council of Governments (MRCOG) will complete in fulfillment of the contract for management of the Mid-Region Rural Transportation Planning Organization (MRRTPPO) for Federal Fiscal Years (FFYs) 2019-2020, which is October 1, 2018, through September 30, 2020.

Function 1. Long-Range Planning and Implementation

- Task 1.1 Initiate and coordinate long-range regional transportation planning with other local, regional, and statewide planning initiatives. Collaborate with NMDOT and other partners to identify and document current and future transportation needs, plans, and projects for inclusion in the MRRTPPO Long-Range Regional Transportation Plan (RTP).
- 1.1.1 Review and update the RTP, including tasks and goals, at least once every four years in coordination with the NMDOT Long Range Plan update.
 - 1.1.2 Conduct and/or participate in corridor studies, transportation-related subarea plans, and regional and local multi-modal and intermodal planning activities, including comprehensive plans, transportation plans, safety plans, freight plans, transit plans, trail plans, bike plans, etc.
 - 1.1.3 Support and coordinate long-range regional transportation planning with other local, regional, and statewide planning initiatives, such as Infrastructure Capital Improvement Plans (ICIP), the Statewide Transportation Improvement Program (STIP), and legislative capital outlay priorities.

Task 1.2 Implement performance measures developed in MRRTPO RTP. Create and implement a strategic plan for implementation of the action items identified by MRRTPO members and stakeholders as part of the RTP development process.

Function 1	Budgeted Hours ('19)	Actual Hours	Other Specific Costs	Budgeted Hours ('20)	Actual Hours	Other Specific Costs
QR1	110			110		
QR2	115			115		
QR3	115			115		
QR4	110			110		
Balance	450			450		

Function 2. Technical Support and Data Management

Task 2.1 Collect and manage data, perform technical planning, and plan development, in coordination with the transportation goals, trends, and needs developed and identified in the RTP.

2.1.1 Collect and evaluate new statewide population, economic development, travel demand data, projects and trends to inform regional planning efforts, and distribute this information with MRRTPO members. Data to be collected and maintained by the MRRTPO with assistance from NMDOT. Data may include land use data, demographic and population data, freight data, traffic count and crash data, and any other data that supports the goals and actions outlined in the RTP.

2.1.2 Provide data, geographic information systems (GIS), and technical support to MRRTPO members for transportation planning, project identification, meetings, and project development.

Task 2.2 Assist MRRTPO members and NMDOT staff with roadway and corridor-level classification and analysis in accordance with the currently adopted guidelines. Keep members informed about criteria, timelines, and requirements for submittal of proposals to modify classifications.

Function 2	Budgeted Hours ('19)	Actual Hours	Other Specific Costs	Budgeted Hours ('20)	Actual Hours	Other Specific Costs
QR1	20			20		
QR2	20			20		
QR3	20			20		
QR4	15			15		
Balance	75			75		

Function 3. Project Development and Monitoring

Task 3.1 Assist project applicants in developing projects.

- 3.1.1 Provide information to MRRTPO members about funding opportunities and assist MRRTPO members to identify projects that may be eligible for transportation funding from federal or other sources, based upon appropriate local, regional, and state-wide plans and applicable data.
- 3.1.2 Assist project applicants with applications for NMDOT statewide competitive programs. Follow current adopted Guides provided by NMDOT for project eligibility, program guidelines, and application timelines. Submit all complete applications to the designated NMDOT coordinator in accordance with the schedule outlined in the applicable Guide(s).
- 3.1.3 Assist MRRTPO members with identification of safety issues that warrant Road Safety Assessments, Safety Plans and/or qualify for Highway Safety Improvement Program funding.

Task 3.2 Manage preliminary project feasibility review process.

- 3.2.1 Establish and implement a process for MRRTPO members to prepare and submit Project Feasibility Forms (PFFs) and Project Prospectus Forms (PPFs) through coordination with NMDOT District(s).
- 3.2.2 Assist MRRTPO members with development of PFFs and PPFs; ensure that all members are fully informed of the process and timelines, and support entities in accessing all forms and data required by project applicants to complete the forms.
- 3.2.3 Work with MRRTPO members to establish scoring criteria for project selection and prioritization, based on goals and action items included in the RTP, the New Mexico 2040 Plan, the Active Transportation and Recreational Programs Guide, and other guidance from NMDOT.
- 3.2.4 Develop a prioritized list of projects based on the regional goals articulated in the RTP, and the statewide goals in the 2040 Plan, as well as MRRTPO Committee review and input. This list will serve as the Regional Transportation Improvement Program Recommendations (RTIPR) list and be submitted to the NMDOT District for potential federal funding opportunities on an annual basis, in coordination with NMDOT's call for MRRTPO member governments interested in pursuing transportation system development and coordination activities.
- 3.3.1 Facilitate prioritization of Public Transit Program applications for the MRRTPO area in response to the state-wide prioritization schedule established by NMDOT Transit and Rail Division staff. Submit the results to the NMDOT Transit

and Rail Division in accordance with that schedule. Include the results in the MRRTPO RTIPR.

3.3.2 Support efforts on regional transit system development, through coordination with local entities and NMDOT Transit & Rail Division.

Task 3.4 MRRTPO will coordinate and co-facilitate RTIPR “zipper” meetings with NMDOT Government to Government Unit (GTG) liaison, the appropriate District staff, and applicable RTPOs, if necessary. Notify NMDOT GTG liaison and District staff of the dates, times, and locations for these “zipper” meetings. Submit the combined, prioritized RTIPR to GTG liaison, the District Engineers and all relevant RTPOs within ten days of the prioritization meeting.

Task 3.5 Track the progress of Statewide Transportation Improvement Program (STIP) projects within the MRRTPO region and ensure regular communication between the project sponsors, NMDOT staff and others to ensure the projects are meeting deadlines outlined in the Tribal/Local Public Agency (T/LPA) Handbook. Keep project applicants informed on project status, including through review of complete regional STIP project lists at meetings, and assist MRRTPO members with issues that may arise.

Function 3	Budgeted Hours ('19)	Actual Hours	Other Specific Costs	Budgeted Hours ('20)	Actual Hours	Other Specific Costs
QR1	100			100		
QR2	100			100		
QR3	125			125		
QR4	125			125		
Balance	450			450		

Function 4. Other Activities and Projects

Task 4.1 Coordinate and participate with NMDOT staff on special studies or projects specified in the NMDOT Planning Work Program. Provide periodic updates to MRRTPO members on the status of the studies/projects and involve the members in this effort as appropriate.

Task 4.2 Coordinate and participate with the Councils of Governments (COGs) and applicable New Mexico State agency staff on legislative studies related to state-wide or RTPO-specific transportation issues as appropriate.

Task 4.3 Monitor development of Federal and state laws affecting the transportation system and provide information about the contents and status to MRRTPO members.

Task 4.4 Attend RTPO quarterly and special meetings.

Task 4.5 Attend in-state and out-of-state conferences, training sessions or special meetings for staff and professional development opportunities. This task includes the purchase of any supporting materials that may be needed to coordinate, conduct or attend the conference, training session or meeting.

Task 4.6 Participate in miscellaneous transportation-related programs and special projects in the MRRTPo region or that would further planning in the MRRTPo region. Examples include voting member of the University of New Mexico Prevention Research Center's Community Advisory Committee (UNM PRC CAC), support for the Partnership for Healthy Torrance Communities (PHTC), support the Step into Cuba initiative, support the East Mountain Regional Trails Council (EMRTC) and support for the New Mexico Complete Streets Leadership Team (NMCSLT).

Function 4	Budgeted Hours ('19)	Actual Hours	Other Specific Costs	Budgeted Hours ('20)	Actual Hours	Other Specific Costs
QR1	100			100		
QR2	50			50		
QR3	100			100		
QR4	75			75		
Balance	325			325		

Function 5. General RTPO Support

Task 5.1 Organize and facilitate all meetings of the MRRTPo in accordance with the Public Participation Plan.

5.1.1 Document the MRRTPo's public participation process including but not limited to, procedures the MRRTPo uses to comply with the *New Mexico Open Meetings Act* [NMSA 1978, Sections 10-51-1, *et. seq.*] and 23 CFR 450.

5.1.2 Per the *New Mexico Open Meetings Act* and 23 CFR 450.210, provide public notice (including publication of ads in Albuquerque Journal for MRRTPo Committee meetings).

5.1.3 Provide MRRTPo Committee members, the appropriate NMDOT District staff, and GTG with meeting agendas and information packets no later than seven (7) calendar days in advance of MRRTPo Committee meetings.

5.1.4 On an annual basis, provide all eligible T/LPAs with the opportunity to appoint or confirm a representative and alternates to the MRRTPo Committee.

Task 5.2 Maintain bylaws that clarify and document member entities, responsibilities and roles, including voting protocols.

5.2.1 Maintain a list of MRRTPo Committee members with contact information and

provide a copy of the list to appropriate NMDOT District staff, GTG, member entities, and other regular participants as requested.

Task 5.3 Conduct Outreach Activities. Purchase any needed supporting materials in order to coordinate or conduct outreach activities.

5.3.1 Engage in and document outreach activities and provide citizens and other transportation stakeholders with reasonable opportunities to participate in MRRTPO processes per 23 CFR 450. Document outreach activities in each quarterly report.

5.3.2 Coordinate with MRRTPO members to develop a list of entities including newly elected officials and potential members to educate on the MRRTPO process. Document outreach and presentations in quarterly reporting and share questions or concerns with appropriate NMDOT staff.

Task 5.4 Maintain a website that includes current meeting information and planning documents, as referenced in the Quality Assurance Review (QAR) guidelines. Post a list of current MRRTPO Committee members and keep this information updated.

Task 5.5 Coordinate training and professional development opportunities for MRRTPO Committee members. Assist MRRTPO Committee members to identify technical training needs and work with NMDOT, LTAP, and other entities to meet those needs. Inform MRRTPO member entities of training opportunities and encourage participation. Purchase any needed supporting materials in order to coordinate or conduct outreach activities.

Function 5	Budgeted Hours ('19)	Actual Hours	Other Specific Costs	Budgeted Hours ('20)	Actual Hours	Other Specific Costs
QR1	75			75		
QR2	75			75		
QR3	75			75		
QR4	75			75		
Balance	300			300		

Function 6. RTPO Administration

Task 6.1 Produce work products that meet all quarterly work requirements and deadlines per the Planning Procedures Manual (PPM) and submit a summary of activities completed per quarter.

6.1.1 Implement and monitor program expenditures in relation to the annual budget, per the PPM. Ensure documentation on program expenditures and functions (quarterly reports) are available to the public on MRCOG website and retained as physical copies, which will be reviewed during the annual

Quality Assurance Review (QAR).

6.1.2 Submit quarterly Reimbursement Packets per the PPM. Include this report as an informational item on the following MRRTPO Committee agenda and should reflect all costs outlined in the Invoice. As per PPM, QR report due dates are January 25, April 25, July 12, and October 25.

6.1.3 Submit an Annual Performance and Expenditure Report (APER) each year, per the timeline and procedures documented in the PPM. This will suffice as the 4th quarter Quarterly Report, but will include additional descriptions to summarize the activities performed in the past year. As per the PPM, draft APER due November 15 and final due November 30.

Task 6.2 Solicit and utilize input from MRRTPO board members to develop the two-year (FFY 2020- FFY 2021) Regional Work Program (RWP) for submittal to the NMDOT by deadlines outlined in the PPM. Draft two-year RWP due June 1 in even years with the final due July 1 in odd years.

6.2.1 MRRTPO staff will coordinate as needed with other RTPOs, Metropolitan Planning Organizations (MPOs), Regional Transit Districts, or other agencies impacted by and/or associated with activities contained in the RWP.

Task 6.3 Develop an annual budget based on the tasks outlined in the RWP, and annually update MRCOG's Indirect Cost Allocation Plan (ICAP), in accordance with 2 CFR 200 and the PPM.

Task 6.4 Maintain a Public Participation Plan (PPP) that addresses Title VI and Environmental Justice procedures. Ensure a specific contact person and contact information is listed. Update the PPP in accordance with the PPM schedule or as determined appropriate by MRRTPO members or staff.

Task 6.5 Submit the MRCOG Financial Audit for each State Fiscal Year to the NMDOT GTG Liaison, within 30 days of when the audit is released by the State Auditor's Office.

Task 6.6 MRRTPO staff will maintain the MRRTPO e-newsletter.

Function 6	Budgeted Hours ('19)	Actual Hours	Other Specific Costs	Budgeted Hours ('20)	Actual Hours	Other Specific Costs
QR1	100			100		
QR2	100			100		
QR3	100			100		
QR4	100			100		
Balance	400			400		

Mid-Region Council of Governments
Regional Transportation Planning Organization (RTPO)
FFY 2019/2020 Annual Work Program
October 1, 2018 - September 30, 2020

(Regional Work Program Amendments)

MRRTPO FFY19/20 Budget Detail				
	Expenditures Year 1		Expenditures Year 2	
	Budgeted	Actuals	Budgeted	Actuals
Salaries & Benefits	\$75,009.00		\$75,009.00	
Professional Development (meeting & conference registration, professional memberships)	\$1,500.00		\$1,500.00	
Travel (In & Out of State)	\$5,500.00		\$5,500.00	
Operating Expenses (postage, publications, advertising, periodicals, books, meeting expenses)	\$2,000.00		\$2,000.00	
Equipment Purchases	\$652.00		\$652.00	
Contractual Services	\$0.00		\$0.00	
Indirect Costs	\$21,589.00		\$21,589.00	
Total Expenditures	\$106,250.00		\$106,250.00	
Local Match (20%)	\$21,250.00		\$21,250.00	
Federal Match (80%)	\$85,000.00		\$85,000.00	

Glossary

Salaries and Benefits – Costs based on completed timesheets for each employee that reflect work program activities they have directly worked on. This also includes items such as health insurance, retirement benefits, and Social Security and Medicare.

Professional Development – Refers to costs associated with the planning functions of the RTPO. This may include registration fees for professional development, advertising of RFPs or public meeting announcements, professional transportation planning publications and membership in transportation planning organizations.

Travel – Includes travel costs for activities such as board and committee meetings as well as professional development trainings and conferences. Travel per diem and mileage is figured in accordance with the NM Mileage and Per Diem Act and Board approval. Includes travel to/from meetings, conferences or other for in and out-of-state travel.

Operating Expenses – Costs associated with operations of the MRRTPO or items within this work program. This includes publications, advertising, postage, supplies, and printing.

Equipment Purchases & Maintenance – Refers to purchase of equipment related to the execution of program work activities. Primarily consist of general office equipment. This also includes costs of items such as copies, postage meter and other equipment maintained for the office.

Contractual Services – Refers to the labor, supplies and materials that will be provided by non-staff (non-employees for whom you do not pay payroll taxes) for project implementation.

Indirect Costs – Indirect Costs are made up of those salaries and other expenses which are shared by and among all of the operating programs, and are not readily assignable to any individual program or cost objective. (Refer to the attached MRCOG Indirect Cost Rate Proposal)

From: Chavarria, Heriberto (FTA)
To: [Amy Myer](#)
Subject: RE: MRCOG Indirect Cost Proposal FY19
Date: Thursday, March 8, 2018 12:36:42 PM
Attachments: [image001.png](#)

Hi Amy,

Thank you for forwarding the Indirect Cost Proposal. Since the change was not over the +/-20% a review of the proposal is not required.

Thank you,

Heriberto (Eddie) Chavarria
Program Management Specialist
Federal Transit Administration
819 Taylor Street, Room 14A02
Ft. Worth, TX 76102
Direct Line: 817.978.0548
Main Office: 817.978.0550

From: Amy Myer [mailto:AMyer@mrcog-nm.gov]
Sent: Thursday, March 01, 2018 10:19 AM
To: Chavarria, Heriberto (FTA) <Heriberto.Chavarria@dot.gov>
Subject: MRCOG Indirect Cost Proposal FY19

Hi Eddie

Attached is our 2019 Indirect Cost Proposal. Since FTA is still our cognizant agency per 2 CFR 200 Appendix V F.1, we are seeking your approval of the FY19 proposal.

The proposed rate is 25.5%, from from 25.7% for FY18. The cumulative increase from the initial approved proposal from FY16 is still below 20%. There are no changes to the methodology from the previous years. There have been no changes to our accounting system. Also attached is our audited financials for FY17.

Let me know if you have any questions.

Thank you!

Amy Myer, CPA
Senior Finance Manager
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**MID-REGION COUNCIL OF GOVERNMENTS
OF NEW MEXICO**

INDIRECT COST RATE PROPOSAL

For July 1, 2018 through June 30, 2019

Submission March 1, 2018

MID-REGION COUNCIL OF GOVERNMENTS
809 COPPER AVE NW, ALBUQUERQUE, NEW MEXICO 87102

TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u>
I INTRODUCTION	1
II DESCRIPTION OF THE ORGANIZATION	2
III MRCOG ORGANIZATIONAL STRUCTURE	3
IV COST ALLOCATION METHODOLOGY	6
V COMPUTATION OF BASES AND POOL COSTS AND PROPOSED RATE	7
VI GENERAL	8

SCHEDULES

<u>SCHEDULE</u>	<u>PAGE</u>
A DEFINITION OF DIRECT COSTS	10
B DEFINITION OF INDIRECT COSTS	12
C FUNCTIONAL COST GROUPINGS	14
D COMPUTATION OF BASES AND POOL COSTS AND PROPOSED RATE	17
E PROFESSIONAL SERVICES AND CAPITAL OUTLAY	18
F GENERAL FUND	19

CHARTS

<u>CHART</u>	<u>PAGE</u>
1 MRCOG ORGANIZATIONAL STRUCTURE	5

SECTION I

INTRODUCTION

The Indirect Cost Rate Proposal for the Mid-Region Council of Governments (MRCOG) of New Mexico has been prepared in accordance with 2 CFR 200. This proposal is being submitted for approval by the MRCOG's cognizant agency, U.S. Department of Transportation, Federal Transit Administration. The plan approved in this agreement is for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section VI.

In accordance with 2 CFR 200, this plan will be on file in the MRCOG offices for review during the annual audit.

SECTION II

DESCRIPTION OF THE ORGANIZATION

The Mid-Region Council of Governments of New Mexico (MRCOG) is an association of local governments and special units of government within New Mexico State Planning and Development District 3 (Bernalillo, Sandoval, Tarrant and Valencia Counties). The MRCOG was established December 11, 1969, under the authority of the New Mexico Regional Planning Act and under the New Mexico Joint Powers Act.

The planning and development program is conducted cooperatively by these local governments through assistance by Federal and State grants and member government participation. This effort is put forth in accordance with various laws, regulations and guidelines set forth by the Federal and State governments.

These programs vary in both function and geographic areas served. The MRCOG staff is assembled and maintained to fulfill the requirements of the various Federal and State prescribed programs as well as respond to the needs of the local governments and their respective policy bodies.

The Board of Directors is comprised of local elected officials appointed by the governing bodies of the various member governments. Where MRCOG programs and processes are conducted primarily for defined subareas of the District, subgroups or committees may be designated for a particular function and/or geographic area of specific concern. The Metropolitan Transportation Board (MTB) is an example of a policy board whose membership represents the local governments participating in the transportation planning process in the Albuquerque Metropolitan Planning Area (AMPA).

The staff is multi-disciplinary with various levels of academic and professional expertise. Certain members of the staff are primarily assigned to particular functions but a maximum degree of flexibility and interchangeability is maintained to assure that staff are as fully versed and experienced as possible in all of the planning and development activities. The staff consists of professional, semi-professional and technical persons in terms of their background and experience, as well as academic degree.

The personnel and payroll system is designed to assist personnel in tracking time worked across our numerous programs accurately. Because we have some staff that work on various programs in a time period, our system allows them to accurately record and track that time. Staff time is charged to activity numbers which correspond to the various programs. Personnel who work directly on a program, their salary and related payroll costs are charged directly to that program. Personnel whose functions benefit multiple programs or the MRCOG as a whole are classified as indirect charges and are allocated to the various programs in accordance with this plan.

SECTION III

MRCOG ORGANIZATIONAL STRUCTURE

The Mid-Region Council of Governments (MRCOG) provides urban and rural planning in central New Mexico. In addition, the MRCOG is currently the agent for the New Mexico Department of Transportation (NMDOT) for planning, construction and operation of the New Mexico Rail Runner Express commuter rail system.

The MRCOG's Executive Director gives the organization direction and oversees its day-to-day operations. The following is a summary of the MRCOG's functions/activities.

A. PLANNING AND GENERAL SERVICES

1. Regional and Local Planning: The MRCOG was created to conduct and coordinate regional planning. Services provided by the MRCOG regional planning staff include land use planning, developing local government comprehensive plans, developing codes and ordinances, capital improvement planning, water resources planning, economic development, preserving agricultural lands, studying regional jails, establishing alternatives to incarceration programs, and other local government assistance, as requested.
2. Workforce Development: The MRCOG serves in the capacity of administrative entity and fiscal agent (AE/FA) for the Workforce Connection of Central New Mexico (WCCNM). As such, the MRCOG staff administers the region's Federal Workforce Investment Act (WIA) program and monitors the program to ensure quality workforce development services are provided in the region.
3. Economic Development and Agriculture – Since 1973, the MRCOG has been designated as the Economic Development District by the US Department of Commerce for the four-county region. MRCOG provides technical and planning assistance to entities seeking funds from the US Department of Commerce, Economic Development Administration. Since 2003, the MRCOG has facilitated the Agriculture Collaborative, which supports the local food economy in central New Mexico.
4. Federal Transit Administration – Job Access and Reverse Commute (JARC) & New Freedom – The MRCOG is the designated recipient of the Federal Transit Administration Section 5316 Funds (JARC) and 5317 Funds (New Freedom). The goal of the JARC program is to provide eligible welfare and low-income residents with better access to transportation services for employment and employment-related activities. The New Freedom program seeks to reduce barriers to transportation services and expand the transportation mobility options available for people with disabilities.
5. Finance and Information Services: The Finance and Information Services staff provides accounting and information systems support for all of the MRCOG's activities.

B. ADMINISTRATION/HUMAN RESOURCES

The Administration and Human Resources staff provide administrative and personnel support for all of the MRCOG's programs.

C. TRANSPORTATION AND PLANNING SERVICES

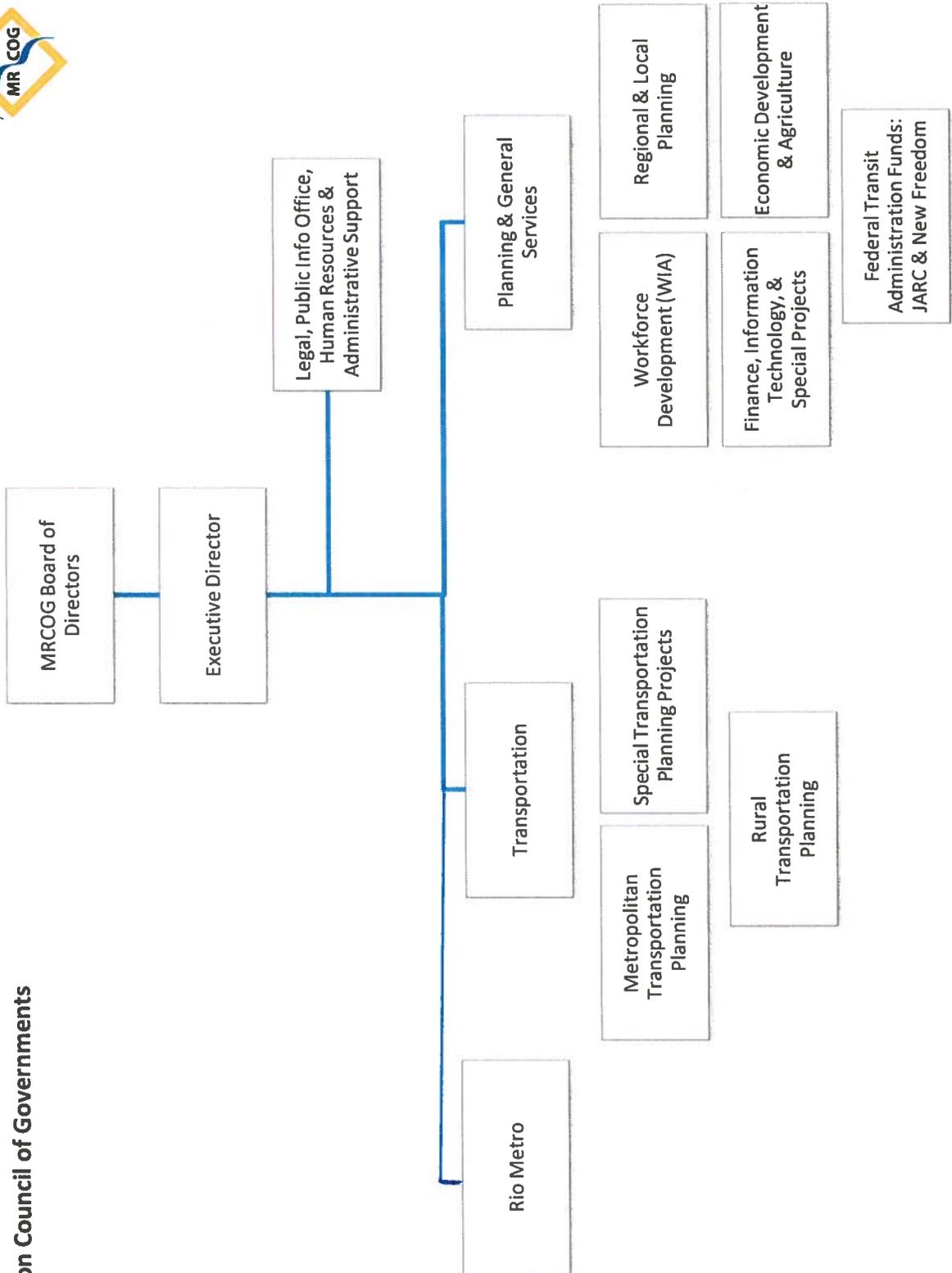
1. Metropolitan Planning Organization (MPO): The Metropolitan Transportation Board (MTB) is the MPO for the Albuquerque Metropolitan Planning Area (AMPA). The MPO is the forum for transportation decision-making inside the AMPA. The MPO coordinates with Federal, state and local agencies and tribal governments to conduct the transportation planning for the AMPA.
2. Regional (Rural) Transportation Planning Organization (RTPO): The RTPO program is funded by contract with the NMDOT for purposes of transportation planning in the non-metropolitan portion of the district. The RTPO staff provides technical assistance to local governments for transportation planning, project development, and coordination of transportation improvements. The MRCOG provides project services for the Los Lunas Corridor Study and Right-of-Way acquisition, the Salt Mission Trails Project, and the Step into Cuba effort.
3. Special Transportation Planning Projects – Special transportation planning projects include the Traffic Surveillance Program, Digital Orthophotography, Local Agency Coordination and Assistance, and the Travel Time Program.

D. RIO METRO

Rio Metro Regional Transit District (RMRTD): The RMRTD, working through its Board of Directors, provides regional public transportation services for Bernalillo, Sandoval and Valencia Counties. The RMRTD is funded through a local Gross Receipt Tax (GRT) levied in the three county area and Federal Transit Agency Grant Funding. RMRTD is staffed by MRCOG through an agreement with the RMRTD Board of Directors. The RMRTD Operates the New Mexico Rail Runner Express through several agreements with NMDOT which includes limited funding for capital maintenance and improvements. NMRX operations are funded primarily from Federal Transit Administration (FTA) Grant funds, RMRTD GRT funds, fare box and Burlington Northern Santa Fe (BNSF)/Amtrak Gross Ton Mileage (GTM) fees. Additionally, RMRTD operates and/or funds a system of bus connections that connect key markets to one another and to the rail stations, as well as providing demand response related services in Sandoval and Valencia Counties.

A chart showing the MRCOG's organizational structure is provided on the following page.

Mid-Region Council of Governments



SECTION IV

COST ALLOCATION METHODOLOGY

This proposal is for the indirect cost rate for fiscal year beginning July 1, 2018 and ending June 30, 2019. The proposal is based on MRCOG's audited financial statements for the year ended June 30, 2017 (attached).

This proposal addresses all elements of costs incurred by MRCOG and identifies shared costs that require allocation.

Direct costs are costs that can be identified specifically with a project or program and therefore are charged to that project or program. The accounting system records these costs as they are incurred within the series of accounts assigned for that purpose. Further distribution is not required. Direct Costs are identified on Schedule A. Indirect costs are costs incurred for common objectives and therefore cannot be readily and specifically identified with a particular project or program. These costs are grouped into common pools and distributed to the benefiting programs by a cost allocation process. Indirect Costs are identified on Schedule B.

COST POOL AND BASE FOR DISTRIBUTION

According to 2 CFR 200, Appendix VII, Section C.2., "Simplified Method: "Where a non-Federal entity's major functions benefit from its indirect costs to approximately the same degree, the allocation of indirect costs may be accomplished by (1) classifying the non-Federal entity's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base". Upon evaluation of MRCOG's programs, management believes that the simplified method appropriately distributes costs based on the benefit its major functions receive.

SECTION V
COMPUTATION OF BASE AND POOL COSTS AND PROPOSED RATES

Schedule D shows the computation of the indirect cost rate for the year ending June 30, 2019, based on actual costs incurred in FY2017. MRCOG utilizes a Fixed Rate with Carry Forward Methodology. The proposed rate has been adjusted for FY2016 & FY2017 Carry Forward*. A summary of rate calculation follows:

	Direct Costs	Actual Indirect Costs	FY2017 Allocation-Amounts charged to programs	Amount (Over)/Under Allocated to be Carried Forward*	Carry Forward from FY2016 to be applied to this fiscal year*	Net Carryforward*	Indirect Costs Adjusted for Carry Forward*
Total	\$8,128,104	\$1,973,966	\$2,015,412	\$(41,446)	\$141,838	\$100,392	\$2,074,358

The rate was calculated by first dividing indirect costs by the direct costs and then adjusting that rate by the rate of carry over to direct costs (carry forward amount divided by direct costs). See pages 14 through 17 for detailed schedules supporting the above table.

Calculation of indirect cost rate:

$$\frac{\text{Indirect costs adjusted for carry forward} = \$2,074,358}{\text{Direct costs} = 8,128,104} = 25.5\%$$

*In fiscal year 2018's indirect cost proposal, to mitigate the wide fluctuations of the rate from year to year, MRCOG utilized only \$70,919 of the total \$212,757 carryforward and carried forward \$141,838 into fiscal year 2019. The remaining \$141,838 will be applied to this year to offset the carryforward of the over allocation of \$(41,446). The net carryforward is \$100,392.

SECTION VI

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

Mid-Region Council of Governments is requesting use of a "Fixed Rate with Carry Forward" approach to calculating indirect costs. 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 rate(s) in this Agreement were approved in accordance with the authority in 2 CFR 200, and should be applied to grants, contracts, and other agreements covered by this Regulation, 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.

CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

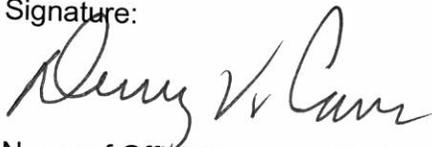
(1) All costs included in this proposal, fiscal year ended June 30, 2017, to establish billing or final indirect costs rates for July 1, 2018 through June 30, 2019, are allowable in accordance with the requirements of the Federal award(s) to which they apply and the provisions of this Part. Unallowable costs have been adjusted for in allocating costs as indicated in the indirect cost proposal

(2) 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.

Governmental Unit: Mid-Region Council of Governments

Signature:



Name of Official: Dewey V. Cave

Title: Executive Director

Date of Execution: March 1, 2018

SCHEDULE A

Direct Costs

Direct costs are made up of those salaries and other expenses which can be identified specifically with a particular program or grant according to the relative benefits received. Direct costs will be charged directly to that program or cost objective. Examples of these direct costs are listed below.

Salaries/Fringe Benefits	<p>Personnel charges for time spent on specific tasks and on specific operating programs as submitted by timesheets signed by employees and their supervisors.</p> <p>The employee fringe benefits include FICA, PERA, Retiree Health Care, Group Insurance, Worker's Compensation, Unemployment Insurance, holiday, sick leave and vacation accruals. For personnel who charge their time to specific programs, the costs of their fringe benefits are charged to those specific programs based on their actual salary expenses, except for holiday, sick and vacation leave. MRCOG records paid leave in accordance with GAAP (Generally Accepted Accounting Principles) as promulgated by GASB (Governmental Accounting Standards Board). The leave benefits that MRCOG pays its employees are: Vacation, Sick, Holiday, Birthdays. According to GAAP, the only leave that is susceptible to accrual is Vacation leave, therefore, the cost of vacation leave is incurred when earned (accrual basis). Sick, Holiday and Birthdays are not susceptible to accrual, according to GAAP, therefore the costs are incurred when paid (cash basis). MRCOG records the costs in the appropriate period, based on whether its cash or accrual. These costs are allocated because it is difficult to determine which grant to charge the day they are incurred. Therefore, MRCOG allocates these costs on a reasonable and equitable methodology in accordance with 200.431 ((d).</p>
Advertising	Costs for advertising meetings (i.e., Metropolitan Transportation Board meetings), and/or advertising RFPs and personnel recruitment advertisements.
Books and Periodicals	Costs for professional and technical books and journals that benefit a specific program (i.e., the Transportation Library).
Capital	Capital costing more than \$5,000.
Computer and Software Maintenance	Costs for computer and software maintenance that benefit a specific program (i.e., traffic forecasting software).
Equipment	Equipment costing up to \$5,000 that benefit specific programs.
Equipment Maintenance	Various software support agreements and maintenance of equipment.
Land	Land is charged directly to specific programs (i.e., land for the Montano Rail Runner station).
Membership Fees	Membership fees includes employees' professional organizations and MRCOG membership in organizations that can be identified as benefitting a specific program or programs.

Postage	Postage is based on actual usage as identified on postage machine's log report.
Printing/Reproduction	Printing and reproduction costs for outsourced printing jobs. Programs are charged based on programs benefitted.
Professional Services	Professional and consultant services rendered by persons who are members of a particular profession or possess a special skill, and who are not officers or employees of MRCOG, that benefit a specific program.
Registration/Tuition	Registration fees for conferences and certain tuition reimbursement for classes taken by staff.
Supplies	Costs for supplies that benefit specific programs (i.e., road tubes for the Consolidated Traffic Counting Program).
Telephone	Costs for telephone services (cellular and long distance) which can be identified specifically with specific programs. Each employee has been assigned a unique code to identify their long distance telephone calls. Cell phones are issued only to employees whose use of the cell phones is integral to their jobs, such as being available when away from the office or after hours. The only Metropolitan Planning Organization (MPO) employee's issued cell phones are the Traffic Count (CTCP) employees. The charges are directly charge to the CTCP program because these employees work solely on the CTCP program, so the cost of the cell phones is easily identifiable. This is true for the other employees who work on other federal and non-federal programs who are issued cell phones.
Travel (In-state/Out-of-state)	Travel costs include lodging and meals for overnight travel (i.e., attending training and conferences), as well as mileage reimbursement for work-related travel.
Non-professional Services	Services provided by vendors that do not meet the criteria of professional services (background checks for Rio Metro bus drivers) that benefit a specific program.
Rental Expenses	Rental fees for items for temporary use that benefit a specific program, such as event tent rentals, or short term equipment rentals.
Fuel and Oil	Fuel and oil charges are for Rio Metro motor pool vehicles and the Traffic Count Program van.

SCHEDULE B

Indirect Costs

Indirect Costs are made up of those salaries and other expenses which are shared by and among all of the operating programs, and are not readily assignable to any individual program or cost objective. Examples of these indirect costs are listed below. Note: when administrative personnel are referred to below, we are referring to employees whose salaries and benefits are charged to one of the five functional cost groups.

Salaries/Fringe Benefits	<p>Program direction, administrative and general support personnel costs not directly assignable to individual programs as submitted by timesheets signed by employees and their supervisors.</p> <p>The employee fringe benefits include FICA, PERA, Retiree Health Care, Group Insurance, Worker's Compensation, Unemployment Insurance, holiday, sick leave and vacation accruals. For personnel who charge their time to the indirect cost pool, the employee fringe benefits are also charged to the indirect cost pool and later allocated to specific programs in accordance with the indirect cost agreement.</p>
City of Albuquerque Administrative Fee	<p>The City of Albuquerque Administrative Fee covers services including: issuance of paychecks; collection, reporting and payment of payroll taxes, PERA, RHC, and group insurance; legal services; and risk management coverage.</p>
Advertising	<p>Costs for advertising MRCOG Board meetings and/or advertising RFPs and personnel recruitment advertisements.</p>
Audit	<p>Costs for contracting with an independent auditor for audit services.</p>
Books and Periodicals	<p>Subscriptions for local newspapers; books and journals that benefit the MRCOG organization as a whole.</p>
Building Expenses/Utilities	<p>MRCOG building expenses and utilities. The NMDOT reimburses MRCOG for their portion of the building expenses and utilities associated with the Intelligent Transportation Center (ITC) located in the lower level of the MRCOG building. Therefore, no costs associated with the NMDOT's ITC are charged to any of the MRCOG's programs.</p>
Computer and Software Maintenance	<p>Costs for computer and software maintenance that benefit all programs (i.e., accounting software).</p>
Depreciation Expense	<p>Allowance depreciated/amortized over the estimated useful lives of capital purchases over \$5,000 (equipment, software, building improvements, land improvements) that are purchased with MRCOG general funds and are used in the general operations of MRCOG.</p>
Equipment	<p>General office equipment costing up to \$5,000.</p>
Equipment Maintenance	<p>Contracts or service for maintenance of general office equipment.</p>
Insurance	<p>Personal and public liability; building and office contents coverage for theft or fire.</p>
Membership Fees	<p>Membership fees includes employees' professional organizations and MRCOG membership in organizations that cannot be identified as</p>

	benefitting a specific program or programs, such as professional organizations that Administrative or Finance personnel belong to.
Meeting Expenses	Costs to facilitate MRCOG Board meetings and Board work sessions that benefit all of MRCOG's programs.
Postage	Postage for general administrative mailings such as notices and proceedings of public meetings and general information not assignable to any specific program.
Printing/Reproduction	Printing and reproduction costs associated with general public meetings and general information not assignable to any specific program. Costs of in-house copiers are charged to indirect costs.
Registration/Tuition	Registration fees for conferences, professional education and certain tuition reimbursement for classes taken by administrative and support staff.
Rental Expenses	Rent of storage space for vehicles and office equipment.
Supplies	Office and computer supplies that benefit the MRCOG as a whole.
Telephone	Basic monthly telephone service and cell phone and long distance use by administrative personnel or personnel who work on several federal and/or non-federal programs for which the allocation of the charges are difficult to estimate. Cell phones are issued only to employees whose use of the cell phones is integral to their jobs, such as being available when away from the office and after hours.
Travel (In-state/Out-of-state)	Includes administrative personnel travel costs and use of MRCOG motor pool by administrative personnel. Costs of fleet vehicles are charged to indirect, unless the vehicle is identified as benefiting an identifiable program, such as Traffic Counts.
Non-professional Services	Services provided by vendors that do not meet the criteria of professional services (document shredding, alarm system monitoring) that benefit MRCOG as a whole.

SCHEDULE C

Mid-Region Council of Governments
 Cost Allocation Plan for Fiscal Year 2019
 Functional Cost Groupings

Actual Indirect Costs Incurred in Fiscal Year 2017

Functional Group-Allocation Base	G/L Code	Position/GL Acct Description	Non Payroll	Salaries, payroll taxes and benefits	Total Costs
1 Other-Total Direct Costs	5000-5018				
		Executive Director	-	99,930	99,930
		Director of General Services	-	-	-
		Office Manager	-	49,189	49,189
		Office Manager	-	-	-
		Receptionist	-	26,132	26,132
		Receptionist	-	63,167	63,167
		Receptionist	-	-	-
		Civil Rights Plan-Staff#1	-	192	192
		Civil Rights Plan-Staff#2	-	-	-
		Civil Rights Plan-Staff#3	-	-	-
		Civil Rights Plan-Staff#4	-	-	-
		Communications Manager	-	74,576	74,576
		Special Projects Manager	-	82,314	82,314
		Special Projects Manager	-	81,911	81,911
		Grants Manager	-	-	-
		Legal Counsel	-	31,257	31,257
		Entity Wide Fringe benefits	-	-	-
	5100	Registration & Tuition	7,169	-	7,169
	5110	Membership Fees	2,544	-	2,544
	5150	In State Travel	-	-	-
	5160	Out of State Travel	6,177	-	6,177
	5320	Insurance	27,540	-	27,540
	5330	Legal Fees	1,433	-	1,433
	5340	Professional Services	37,974	-	37,974
	5505	Rental Expenses	-	-	-
	5800	Office Supplies	26,923	-	26,923
	5805	Postage	9,944	-	9,944
	5810	Printing & Reproduction	16,926	-	16,926
	5815	Advertising	3,235	-	3,235
	5821	Books, Periodicals, Data	1,406	-	1,406
	5825	Fuel and Oil	5,655	-	5,655
	5826	Vehicle Repair & Maint	5,655	-	5,655
	5830	Parking	-	-	-
	5840	Meeting Expenses	35	-	35
	5991	Service Fees	1,993	-	1,993
	5999	Misc	10	-	10
		- Adjustments to payroll benefits	-	(37,449)	(37,449)
		Depreciation Expense	97,327	-	97,327
Sub-Total Other			251,946	471,219	723,165

Actual Indirect Costs Incurred in Fiscal Year 2017

Functional Group-Allocation Base	G/L Code	Position/GL Acct Description	Non Payroll	Salaries, payroll taxes and benefits	Total Costs
2 Payroll & HR-# of FTE's	5000-5018				
		Human Resource Manager	-	134,901	134,901
		Payroll Accountant	-	82,585	82,585
		1/2 of Finance Managers	-	63,851	63,851
	5300	1/2 of Audit Fees	18,790	-	18,790
	5310	City Admin Fee	68,558	-	68,558
Sub-Total Payroll and HR			87,348	281,337	368,685
3 Accounts payable/finance-# of API Transactions	5000-5018				
		Accountant	-	26,861	26,861
		Accountant	-	-	-
		1/2 of Finance Managers	-	63,851	63,851
		Purchasing Officer	-	44,529	44,529
	5300	1/2 Audit	18,790	-	18,790
Total Accounts Payable			18,790	135,241	154,031
4 Building-Sq footage	5000-5018				
		Maintenance Manager	-	74,366	74,366
		Assistant Maintenance Manager	-	37,719	37,719
		Assistant Maintenance Manager	-	39,736	39,736
		Assistant Maintenance Manager	-	-	-
	5510	Utilities	80,373	-	80,373
	5200	Repairs and Maint	76,661	-	76,661
	5335	Maintenance	-	-	-
	5350	Nonprof services (recycling & Alarm)	15,809	-	15,809
	5500	Building interest & depreciation	146,837	-	146,837
	5520	Building expense	11,352	-	11,352
	5600	Janitorial Supplies	7,627	-	7,627
Total Building			338,659	151,821	490,480

Actual Indirect Costs Incurred in Fiscal Year 2017

Functional Group-Allocation Base	G/L Code	Position/GL Acct Description	Non Payroll	Salaries, payroll taxes and benefits	Total Costs
5		Information Systems and Technology-# of employees			
	5000-5018				
		Information System Officer	-	53,914	53,914
		Computer Specialist	-	10,683	10,683
		Computer Specialist	-	33,062	33,062
	5503	Equipment lease	12,339	-	12,339
	5400	Telephone	10,865	-	10,865
	5410	Cell Phones	3,326	-	3,326
	5210	Computer and software	69,472	-	69,472
	5220	Equipment between 500-5000	43,944	-	43,944
Total Information Systems			139,946	97,659	237,605
		Total indirect costs	836,689	1,137,277	1,973,966

SCHEDULE D

Mid-Region Council of Governments
 Cost Allocation Plan for Fiscal Year 2019
 Computation of Base and Pool Costs and Proposed Rates

	Direct Costs-Incurred Fiscal Year 2017					Indirect Costs-Incurred Fiscal Year 2017							Indirect Costs Allocated/charged to programs	Total Carry Forward - Amount (Over)/Under Allocated	Carryforward 2/3 of 2016 carryforward*	Net Carryforward	Adjusted Indirect Costs (Costs allocated +/- Carry Forward)
	Salaries, taxes & benefits	Other Direct Costs	Total Direct Costs	Less Professional Services (see Schedule E)	Less Capital Outlay/Debt Service (See Schedule E)	Adjusted Direct Costs - Base	Other Costs	HR & Payroll	A/P	Building	Information Systems and Technology	Total Indirect Costs-Actual					
Transportation Planning	1,227,669	743,396	1,971,065	(494,049)	(73,273)	1,403,743	124,892	52,188	91,831	166,617	33,633	469,162	350,037	119,125	90,518	209,642	678,804
Rio Metro	5,594,218	39,621	5,633,839	(33,730)	-	5,600,109	498,247	272,347	5,339	225,380	175,518	1,176,831	1,400,027	(223,196)	(20,814)	(244,009)	932,822
Economic Development	113,514	112,616	226,130	(106,690)	-	119,440	10,627	5,540	8,009	9,505	3,570	37,251	30,555	6,696	7,318	14,014	51,265
FTA-JARC & New Freedom	6,053	128,041	134,094	-	(53,680)	80,414	7,155	-	15,216	-	-	22,371	3,870	18,501	6,763	25,263	47,634
Regional & Local Planning	100,127	7,262	107,389	-	-	107,389	9,554	4,310	12,547	20,572	2,777	49,761	26,847	22,914	11,364	34,278	84,039
WCCNM	783,072	1,927	784,999	-	-	784,999	69,842	33,721	6,407	68,405	21,732	200,106	196,074	4,032	19,784	23,816	223,922
General Fund	30,465	22,213	52,678	-	(20,668)	32,010	2,848	580	14,682	-	374	18,484	8,002	10,482	26,906	37,388	55,872
Total	7,855,118	1,055,076	8,910,194	(634,469)	(147,621)	8,128,104	723,165	368,685	154,031	490,480	237,605	1,973,966	2,015,412	(41,446)	141,838	100,392	2,074,358

Total Indirect Costs 1,973,966

Total Direct and Indirect Expenditures per Allocation 10,884,160

Reconciliation to audited financials:

Reclassified allocation over expenditures to revenues	130,771
Unallowable costs	58,453
Relcass from Misc revenues to DS category for FS presentation purposes	69,871
Operating Transfer out F055	(5,171)
Operating Transfer out F063	(1,621)
Less depreciation expense on assets acquired with general funds	(97,327)
Expenditures per page 18 of audited financials	<u>11,039,136</u>

Calculation of Indirect Rate		
Indirect Costs adjusted for carry forward/Adjusted Direct Costs=		
<u>2,074,358</u>	=	<u>25.5%</u>
8,128,104		

* In PY, to mitigate the wide fluctuations of the rate from year to year, MRCOG carried forward only 1/3 of amount under collected in FY16. This year the remaining 2/3's will be

SCHEDULE E

Mid-Region Council of Governments

Cost Allocation Plan for Fiscal Year 2019

Professional Services and Capital Outlay/Debt Service Schedules

	Professional Services			Capital Outlay/Debt Service		
	Contractual Services	Subrecipient Contracts	Total Professional Services per Schedule D	Capital Outlay	Debt Service	Less Capital Outlay/Debt Service per Schedule D
Transportation Planning	494,049	-	494,049	73,273	-	73,273
Rio Metro	33,730	-	33,730	-	-	-
Economic Development	106,690	-	106,690	-	-	-
FTA-JARC & New Freedom	-	-	-	53,680	-	53,680
Regional & Local Planning	-	-	-	-	-	-
WCCNM	-	-	-	-	-	-
General Fund	-	-	-	20,668	-	20,668
Total	634,469	-	634,469	147,621	-	147,621

MRCOG
Statement of Revenues and Expenditures
From 7/1/2014 Through 6/30/2015

SCHEDULE F

**Mid-Region Council of Governments
Cost Allocation Plan for Fiscal Year 2019
General Fund Schedule**

	General Fund	Indirect Cost	Sub-Total	Adjustment	Total	Reason for adjustment
Expenditures						
Salaries & Wages	35,400	676,190	711,590	(7,717)	703,873	Costs Billed to NMDOT ITS
Overtime	224	2,387	2,611		2,611	
Vacation & Sick Leave	2,403	162,702	165,105		165,105	
FICA Expense	104	52,157	52,260			
5005					52,260	
State Unemployment Tax	4	(620)	(616)		(616)	
Workers Comp Insurance	44	(21,937)	(21,893)		(21,893)	
Workers Comp Assesment Fee	-	109	109		109	
Fringe Benefits	(481)	3,846	3,365		3,365	
Dental Insurance	12	6,520	6,532		6,532	
Life	34	7,485	7,519		7,519	
Medical Insurance	164	85,683	85,848		85,848	
Vision Insurance	2	956	957		957	
PERA Expense	246	146,671	146,917		146,917	
Retiree Health Care	25	15,129	15,154		15,154	
Registration & Tuition	45	7,169	7,214		7,214	
Membership Fees	1,500	2,544	4,044		4,044	
Out of State Travel	-	6,177	6,177		6,177	
Repair & Maintenance	1,631	76,661	78,292	(1,631)	76,661	Costs Billed to NMDOT ITS
Computer & Software	-	69,472	69,472		69,472	
Equipment - under \$5,000	-	43,944	43,944		43,944	
Capital Purchases - \$5,000 and	20,668	-	20,668		20,668	
Audit	-	37,580	37,580		37,580	
City of Alb Admin	-	68,558	68,558		68,558	
Insurance Premiums	-	27,540	27,540		27,540	
Legal Fees	13,500	1,433	14,933	(13,500)	1,433	Unallowable-Lobbyist
Professional Services	-	37,974	37,974		37,974	
Non-Professional Services	-	15,809	15,809		15,809	

MRCOG
Statement of Revenues and Expenditures
From 7/1/2014 Through 6/30/2015

SCHEDULE F Continued	General Fund	Indirect Cost	Sub-Total	Adjustment	Total	Reason for adjustment
Telephone Services	-	10,865	10,865		10,865	
Cell Phone Services	-	3,326	3,326		3,326	
Building Lease	-	146,837	146,837		146,837	
Equipment Lease	-	12,339	12,339		12,339	
Utilities	20,009	80,373	100,382			
5510						
Building Expense	-	11,352	11,352	(20,009)	80,373	Costs Billed to NMDOT ITS
Janitorial Supplies	1,789	7,627	9,416	(1,789)	7,627	Costs Billed to NMDOT ITS
Office supplies	-	26,923	26,923		26,923	
Postage	-	9,945	9,945		9,945	
Printing & Reproduction	-	16,926	16,926		16,926	
Advertising	-	3,235	3,235		3,235	
Books, Periodicals, Data	-	1,406	1,406		1,406	
Fuel and Oil	-	5,655	5,655		5,655	
Vehicle Repair & Maintenance	-	5,655	5,655		5,655	
Banquet	11,122	-	11,122	(11,122)	-	Unallowable-Annual Event
Meeting Expense	2,689	35	2,724	(2,689)	35	Unallowable-Board meeting refreshments
Service Fees	-	1,993	1,993		1,993	
MRCOG MATCH	422,922	-	422,922	(422,922)	-	Operating transfers out
Misc Expense	-	10	10		10	
Indirect Cost Allocation	-	(2,007,410)	(2,007,410)		(2,007,410)	
Total Expenditures	534,056	(130,771)	403,286	(481,378)	(78,093)	
					130,771	Reclassified allocation over expenditures to revenues
					31,145	Costs Billed to NMDOT ITS
					27,311	Unallowable costs
					69,871	Relcass from Misc revenues to DS category for FS presentation purposes
					181,005	Per audited financials