Attachment “C”

**Methodology For Determining Title IVE Administrative Reimbursement Based on Actual Expenses Incurred and Paid**

STEP 1 List Positions & Provide Position Descriptions *(done prior to any expenses being submitted for reimbursement and replaces the current practice of developing contract budgets)*:

* Each state fiscal year the Tribe will submit the list of positions to be reimbursed from the IVE contract.
  + Positions to be reimbursed from the contract must provide IVE allowable services to IVE eligible children and must have a IVE allowable percentage based on the time sample data submissions.
  + Current position descriptions must be provided for each position listed so it can be made an attachment to the contract.

STEP 2: Submission Of Monthly Expenses:

* Tribe submits monthly salary + fringe expenditures incurred and paid for each individual position to be reimbursed from the IVE contract. Also submits the monthly operations expenditures incurred and paid that are associated with these positions.

STEP 3: Determine IVE Allowable Personnel Costs And Federal/State Reimbursement:

* Monthly salary/fringe for each positions are multiplied by the IVE% calculated from the time sample data submitted by Tribal Social Services staff.
  + This is the IVE allowable salary/fringe costs for each position.
    - IVE reimburses 50% of the allowable costs. The other 50% is the federally required match that must be paid by the Tribe.
    - State general fund is used to offset the federally required match until the state funding is fully expended. The amount of state funding that is available is capped. Once the capped amount is expended the Tribe will be responsible to provide all required match.
    - The Tribe will also be required to provide all of the salary/fringe costs that are not IVE allowable.

STEP 4: Determine IVE Allowable Operations Costs And Federal/State Reimbursement:

* Add the IVE allowable percentages for each position being reimbursed from the contract. Divide this total by the number of positions being reimbursed from the contract. This is the average IVE allowable percentage for all positions. This is the percentage used to determine the IVE allowable operations expenses.
  + Multiply the monthly operations expenditures by the percentage above to determine the IVE allowable operations costs.
    - IVE reimburses 50% of the allowable costs. The other 50% is the federally required match that must be paid by the Tribe.
    - State general fund is used to offset the federally required match until the state funding is fully expended. The amount of state funding that is available is a capped amount. Once the capped amount is expended the Tribe will be responsible to provide all required match from that time forward.
    - The Tribe will also be required to provide all of the operations costs that are not IVE allowable.

STEP 5: Determine Allowable IDC Reimbursement:

* Add the IVE allowable personnel costs to the IVE allowable operations costs
* Multiply the total above by the current IDC% that the Tribe has in effect with the federal government.
* This gives you the IVE allowable IDC costs
  + IVE reimburses 50% of the allowable costs
  + Because these costs are indirect costs State general fund isn’t used a match for IDC.

Step 6: Calculate Total Federal Funding To Be Received:

* Add Federal IVE reimbursable personnel, operations and IDC costs.
  + This provides you with the amount of federal funding that can be reimbursed to offset the costs incurred and paid

Step 7: Calculate Total State Funding To Be Received:

* Add State general fund match for personnel and operations costs.
  + This provides you with the amount of State funding that can be reimbursed to offset the federal IVE match requirement.
    - Note: As stated above the amount of State funding available is capped. Once all of the available State funding has been expended no additional State funding will be available

Step 8: Calculate Total Funding To Be Received:

* Add the totals form Step 6 and Step 7
  + This will provide you with the total reimbursement the Tribe will receive for the monthly expenses submitted.