KCRHA
King County Regional Homelessness Authority

UNDERSTANDING INDIRECT COSTS
&
KCRHA CONTRACTING DUE DILIGENCE REQUIREMENTS

Agenda

1. Welcome & Introductions

Part 1: Understanding & Calculating Indirect Costs

1. Training Objectives
2. Indirect vs Direct Costs Defined
3. Cost Allocation and Cost Allowability
4. Negotiated Indirect Rate Agreements (NICRA)
5. De Minimis Rate
6. KCRHA Indirect Cost Calculator
7. Q&A Session

10 MINUTE BREAK

Part 2: Understanding KCHRA Contracting Due Diligence Requirements

1. Training Objectives
2. Due Diligence Documentation Overview and Submission
3. Points of Contact
4. Tools & Resources
5. Q&A Session/Closing

KCRHA

King County Regional Homelessness Authority

Understanding & Calculating Indirect Costs

Part 1: Understanding & Calculating Indirect Costs

Training Objectives

At the end of this training, you will know:

- The difference between direct & indirect costs
- Allowable vs unallowable indirect costs
- When to use your federally negotiated rate
- How to calculate indirect using the KCRHA Indirect Cost Calculator

Indirect & Direct Costs

Direct Cost + Indirect Cost = True Cost of Service

Direct Costs

Direct Costs

Direct costs are those costs **directly attributable** to the performance or the provision of services for a specific project or organizational activity.

2 CFR 200.413 "[T]hose costs that can be identified specifically with a particular final cost objective."

Direct Costs

Typical examples of direct costs may include:

- Salaries, Wages And Benefits Of Employees Providing Services Directly To Clients Under The Grant
- Materials And Supplies Used Directly By The Grant
- Travel Expenses – Include Travel Used To Provide Services To Clients And For Required Training By Direct Staff
- Equipment – Used In Providing Services For The Grant
- Rent And Occupancy – Square Footage Used By Direct Staff Or Used In Providing Services For The Grant (only if allocation determined to assign these cost specific to the Grant)

Direct Costs

Direct costs may include administrative costs, so long as:

- Such administrative costs or activities are directly attributable to the project; and
- They are applied consistently under a written cost allocation plan.

For example, to ensure consistent application, an organization cannot treat a cost as indirect for one purpose and direct for another when the circumstances are the same. (See generally 2 CFR 200.405)

Administrative Costs as Direct Costs

Administrative costs can be claimed as a direct cost when they are directly tied to a cost objective:

- Property Insurance
- Rent, Utilities
- Office Supplies, Office Space, Utilities, Postage
- Administrative Support Such As Clerical
- General And Facility Costs That Can Be Directly Tied To A Cost Objective, And Meets "Reasonable And Necessary" Test Of Carrying Out A Program

Indirect Costs

Indirect Costs

Indirect costs are those costs **not readily identified** with a specific project or organizational activity but incurred for the joint benefit of both projects and other activities.

2 CFR 200.414 “[T]hose costs incurred for a common or joint purpose benefitting more than one cost objective and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the result achieved.”

Indirect Costs*

Typical examples of indirect costs for many non-profit organizations may include:

- Depreciation On Buildings And Equipment
- Costs Of Operating And Maintaining Facilities
- General Administration And General Expenses, Such As The Salaries And Expenses Of Executive Officers, Personnel Administration, And Accounting
- Office Supplies, Office Space, Utilities, Postage
- Administrative Support Such As Clerical
- Property Insurance
- Rent And Occupancy – Square Footage Used By Direct Staff Or Used In Providing Services For The Grant (only if not already included in Direct Cost)

*See generally 2 CFR 200.414(b)

Indirect Costs: Major Nonprofits

(Major nonprofits are defined as those receiving more than $10 million in direct Federal funding)

For major nonprofit organizations that have federally funded projects, indirect costs ***must*** be classified into two categories: **Facilities** and **Administration**.

- **Facilities** = depreciation on buildings, equipment, and capital improvements, interest on debt associated with certain buildings, equipment and capital improvements, and operations and maintenance expenses.

- **Administration** = general administration and general expenses such as the director's office, accounting, personnel, and all other types of expenditures not listed specifically under one of the subcategories of "Facilities" (including cross allocations from other pools, where applicable). (See generally 2 CFR 200.414(a))

Direct and Indirect Costs

Direct - Indirect - Facilities - Administrative Costs

Key Take-Away One: There is no one-size-fits-all use of any of these terms.

- There are many organizational types and structures ranging from small and large non-profit conglomerates to local and state governments.
- Cost accounting methods vary based on organizational structure.
- While program costs must be consistently categorized within an organization, a cost classified as a direct program cost by one organization may be considered an indirect program cost by another organization.

Allowable Direct and Indirect Costs

Direct - Indirect - Facilities - Administrative Costs

Key Take-Away Two: In all cases, costs must be **allowable** based on the fund source and, per uniform guidance, must be:

• 200.403(a)	Reasonable and necessary
• 200.403(b)	Conform to limitations or exclusions
• 200.403(c)	Consistent with policies and procedures for federally and non-federally financed activities.
• 200.403(d)	Applied with consistent treatment.
• 200.403(e)	Determined according to generally accepted accounting principles (GAAP).
• 200.403(f)	Not included as match or cost-share for any federally funded program, unless you have written documentation of federal approval
• 200.403(g)	Adequately documented.

Reimbursement of Indirect Costs

There are three acceptable methods to request reimbursement of indirect costs:

Cost Allocation Plan

- Cost Allocation Plan = annual $ amount per department or program.

NICRA

- Negotiated Indirect Cost Rate Agreement (NICRA) = rate to apply to direct projects.

De Minimis Rate

- De Minimis Rate = percentage of Modified Total Direct Costs (MTDC)
  Note: Increased to 15% for awards issued on and after October 1, 2024.

Cost Allocation Plan

A cost allocation plan summarizes, in writing, the methods and procedures that an organization will use to allocate direct and indirect costs to various programs, grants, contracts, and agreements.

There are three acceptable methods to calculate the indirect cost rate in a cost allocation plan:

- Simplified Allocation Method
- Multiple Rate Allocation Method
- Direct allocation Method

Cost Allocation Plan

SIMPLE ALLOCATION METHOD	MULTIPLE RATE ALLOCATION METHOD	DIRECT ALLOCATION METHOD
The organization has only a single function. All programs benefit equally from shared costs. The payment is governed by the terms of the grant document or the legislation authorizing the program. Federal awards are not material.	All programs do not benefit equally from shared costs. Indirect costs are pooled and allocated to direct cost objectives based on various distribution bases.	All costs are charged directly to programs, except for general administration. Various bases are selected to "directly allocate" costs to programs (for example, space allocated based on square footage occupied).

See generally 2 CFR 200.414(e) - Appendices

Negotiated Indirect Rate Agreements (NICRA)

NICRA

Both governmental and nonprofit entities that receive federal awards can negotiate indirect cost rates with their cognizant agency for use across all federal awards.

- The “cognizant agency” is the federal agency that provides the highest dollar value annually in awards to an organization.

- If the agency has a federally negotiated rate, the agency must apply the federally negotiated rate across all federal awards.

Negotiated Indirect Rate Agreements (NICRA)

In some instances, non-federal KCRHA fund sources also allow for the application of the federally negotiated rate to non-federal fund sources, at the non-profits' election.

Examples

- Consolidated Homelessness Grant (CHG) State Fund – allows for the application of federally negotiated rate.

- Seattle General Funds (COS-GF) Local Fund – allows for actual indirect costs, which includes a federally negotiated rate agreement.

Negotiated Indirect Rate Agreements (NICRA)

A NICRA allows an organization to use a portion of their unrecovered indirect costs, like administrative expenses, as a match requirement for grants (see 2 CFR 200.306(c)).

- **Unrecovered Indirect Cost** is the difference between the amount charged to the Federal award and the amount that could have been charged to the Federal award under the recipient's or subrecipient's approved indirect cost rate agreement.

- Subject to prior approval of the Federal agency or pass-through entity.

De Minimis Rate

DE MINIMIS RATE

Under the Uniform Administrative Guidance, eligible organizations can claim **up to 15 percent of their Modified Total Direct Costs (MTDC) as indirect costs** if the following criteria are met (see 2 CFR 200.414(f)).

The subrecipient:

1) Does not currently have and has never received a negotiated indirect cost rate;
2) Is not a state, local government, or Indian tribe receiving more than $35M in direct federal funding;
3) Will use the rate indefinitely and consistently for all federal awards until the entity negotiates a rate; and
4) Will comply with 2 CFR §200.403 factors affecting the allowability of cost.

KCRHA

Modified Total Direct Costs (MTDC)

INCLUDES	• All direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and subawards. • Subawards and subcontracts up to the first $50,000 of each subaward or subcontract (regardless of the period of performance.)

KCRHA

Modified Total Direct Costs (MTDC)

EXCLUDES	• Equipment • Capital expenditures • Charges for patient care • Rental costs • Tuition remission • Scholarships and fellowships • Participant support costs • Portion of each subaward and subcontract above $50,000 • Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

KCRHA Indirect Cost Calculator

De Minimis Rate Calculator	
Instructions:	
1. Enter the Total Federal Award amount.	
2. Enter de Minimis Rate.	
3. Itemize and enter costs excluded from your base.	
4. Direct and Indirect Costs will auto calculate. Please note, the cell with calculations are highighted in gray.	
Input:	
Total Federal Award:	$ -
De Minimis Rate	0%
Excluded Costs (per 2 CFR 200.1):	
[Cost Category 1]	$ -
[Cost Category 2]	$ -
[Cost Category 3]	$ -
(Add more rows as needed)	$ -
Total Excluded Costs:	$ -
Calculations:	
Indirect Cost Base (MTDC):	$ -
Calculated Indirect Cost:	$ -
Direct Cost:	$ -
Indirect Cost:	$ -
Total Award:	$ -

[KCRHA Indirect Cost Calculator]()

KCRHA

Part 1 Recap: Understanding & Calculating Indirect Costs Content

What We Covered:

- **Direct vs. Indirect Costs** – Know the difference
- **Cost Allocation Methods** – How to assign costs properly
- **Importance of a Cost Allocation Plan** – Compliance & accuracy
- **Using the KCRHA Calculator** – Practical application for calculations

Key Takeaway:

Proper cost allocation ensures **regulatory compliance** and **maximizes reimbursements**

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Q & A

KCRHA

King County Regional Homelessness Authority

10 MINUTE BREAK

KCRHA
King County Regional Homelessness Authority

Understanding KCHRA Contracting Due Diligence Requirements

Training Objectives

At the end of this training, you will know:

- Required contract renewal due diligence documentation
- What information is required in the due diligence documentation
- How to submit Due Diligence Documentation

Required Due Diligence Documentation

- Agency Conflict of Interest Certification and Disclosure Form
- Insurance Certificate of Endorsement
- Federally Negotiated Rate Election Letter ***OR*** Negotiated Indirect Rate Agreement (NICRA)
- Certificate of Non-Debarment and Suspension and SAM.gov Registration Verification
- Most Recent Financial Audit or Federal Single Audit, if applicable
- Board Meeting Minutes
- Most Recent 990 Form or Proof of Extension Request
- Contract Payment Authorization Form
- King County W-9 Form

COI Certification & Disclosure Form

The Conflict of Interest (COI) Certification Form and the Disclosure Form are now consolidated into one document.

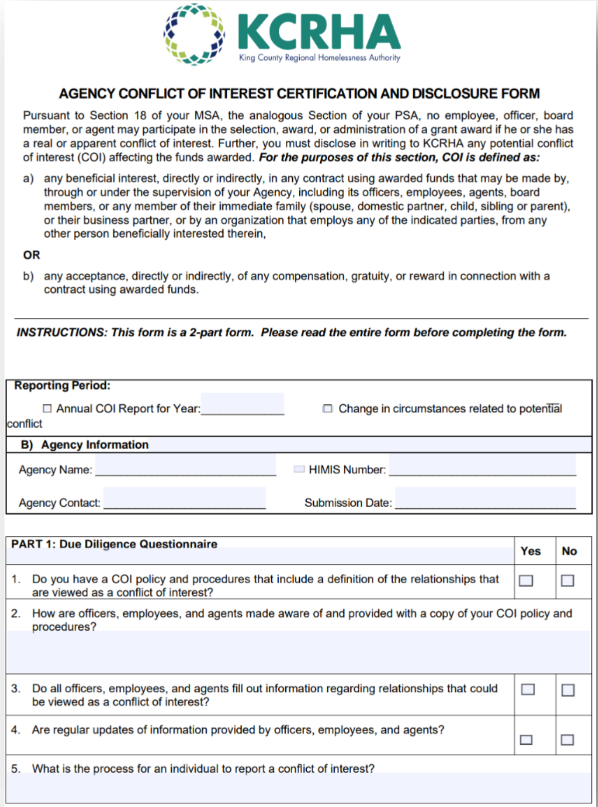
Must be renewed annually

<u>OR</u>

Whenever any potential, apparent, or actual conflict arises.

When submitting this form, please confirm:

- ✓ It is fully completed,
- ✓ It discloses any and all conflicts of interest, and
- ✓ Is signed by an authorized agency representative.



KCRHA
King County Regional Homelessness Authority

AGENCY CONFLICT OF INTEREST CERTIFICATION AND DISCLOSURE FORM

Pursuant to Section 18 of your MSA, the analogous Section of your PSA, no employee, officer, board member, or agent may participate in the selection, award, or administration of a grant award if he or she has a real or apparent conflict of interest. Further, you must disclose in writing to KCRHA any potential conflict of interest (COI) affecting the funds awarded. ***For the purposes of this section, COI is defined as:***

a) any beneficial interest, directly or indirectly, in any contract using awarded funds that may be made by, through or under the supervision of your Agency, including its officers, employees, agents, board members, or any member of their immediate family (spouse, domestic partner, child, sibling or parent), or their business partner, or by an organization that employs any of the indicated parties, from any other person beneficially interested therein,

OR

b) any acceptance, directly or indirectly, of any compensation, gratuity, or reward in connection with a contract using awarded funds.

INSTRUCTIONS: This form is a 2-part form. Please read the entire form before completing the form.

Reporting Period:

☐ Annual COI Report for Year:______ ☐ Change in circumstances related to potential conflict

B) Agency Information

Agency Name: ______ HIMIS Number: ______

Agency Contact: ______ Submission Date: ______

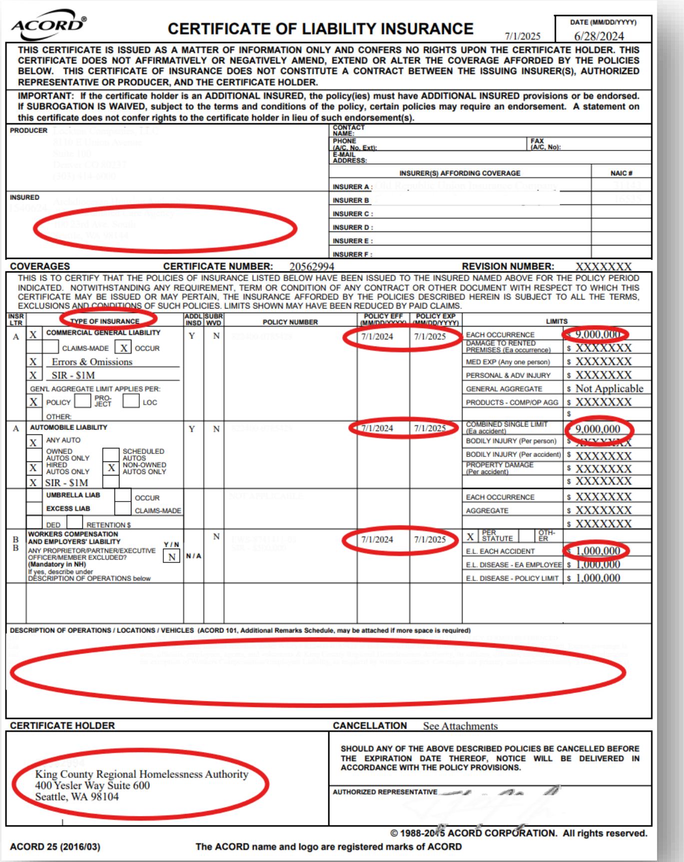
PART 1: Due Diligence Questionnaire	Yes	No
1. Do you have a COI policy and procedures that include a definition of the relationships that are viewed as a conflict of interest?	☐	☐
2. How are officers, employees, and agents made aware of and provided with a copy of your COI policy and procedures?		
3. Do all officers, employees, and agents fill out information regarding relationships that could be viewed as a conflict of interest?	☐	☐
4. Are regular updates of information provided by officers, employees, and agents?	☐	☐
5. What is the process for an individual to report a conflict of interest?		

Insurance Certificate of Endorsement

Active Certificate of Liability Insurance

When submitting this document, please confirm:

- ✓ The Type of Insurance and amount limitations on the Insurance Certificate of Endorsement match the PSA or MSA insurance requirements and amount limitations,
- ✓ Confirm KCRHA is listed as the Certificate Holder *(King County Regional Homelessness Authority, 400 Yesler Way, Suite 600, Seattle, WA 98104)*,
- ✓ Confirm KCRHA is listed as additional insured in the 'Description of Operations/Locations/Vehicles' section or in an Endorsement, and
- ✓ *<u>If your contract was awarded City of Seattle Funds</u>* - Confirm the City of Seattle is also listed as additionally insured in the 'Description of Operations/Locations/Vehicles' section or in an Endorsement.



ACORD®

CERTIFICATE OF LIABILITY INSURANCE 7/1/2025

DATE (MM/DD/YYYY) 6/28/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER | CONTACT NAME: | PHONE (A/C, No, Ext): | FAX (A/C, No): | E-MAIL ADDRESS:

INSURED

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A :	
INSURER B	
INSURER C :	
INSURER D :	
INSURER E :	
INSURER F :	

COVERAGES CERTIFICATE NUMBER: 20562994 REVISION NUMBER: XXXXXXX

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY; CLAIMS-MADE; X OCCUR; X Errors & Omissions; X SIR - $1M; GEN'L AGGREGATE LIMIT APPLIES PER: X POLICY, PRO-JECT, LOC; OTHER:	Y	N		7/1/2024	7/1/2025	EACH OCCURRENCE	$ 9,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ XXXXXXX
							MED EXP (Any one person)	$ XXXXXXX
							PERSONAL & ADV INJURY	$ XXXXXXX
							GENERAL AGGREGATE	$ Not Applicable
							PRODUCTS - COMP/OP AGG	$ XXXXXXX
								$
A	AUTOMOBILE LIABILITY; X ANY AUTO; OWNED AUTOS ONLY; SCHEDULED AUTOS; X HIRED AUTOS ONLY; X NON-OWNED AUTOS ONLY; X SIR - $1M	Y	N		7/1/2024	7/1/2025	COMBINED SINGLE LIMIT (Ea accident)	9,000,000
							BODILY INJURY (Per person)	$ XXXXXXX
							BODILY INJURY (Per accident)	$ XXXXXXX
							PROPERTY DAMAGE (Per accident)	$ XXXXXXX
								$ XXXXXXX
	UMBRELLA LIAB; OCCUR; EXCESS LIAB; CLAIMS-MADE; DED; RETENTION $						EACH OCCURRENCE	$ XXXXXXX
							AGGREGATE	$ XXXXXXX
								$ XXXXXXX
B B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N; ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) N; If yes, describe under DESCRIPTION OF OPERATIONS below	N / A	N		7/1/2024	7/1/2025	X PER STATUTE; OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

King County Regional Homelessness Authority
400 Yesler Way Suite 600
Seattle, WA 98104

CANCELLATION See Attachments

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

ACORD 25 (2016/03)

Additional Insured Sample Language to include in the 'Description of Operations/Locations/Vehicles' section:

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

City of Seattle, its officers, officials, employees, agents, and volunteers & King County Regional Homelessness Authority, its officers, officials, employees, agents and volunteers are included as Additional Insureds, with the exception of Workers Compensation/Employers Liability, as required by written contract. Coverages are primary and non-contributory.

CERTIFICATE HOLDER

King County Regional Homelessness Authority
400 Yesler Way Suite 600
Seattle, WA 98104

CANCELLATION See Attachments

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

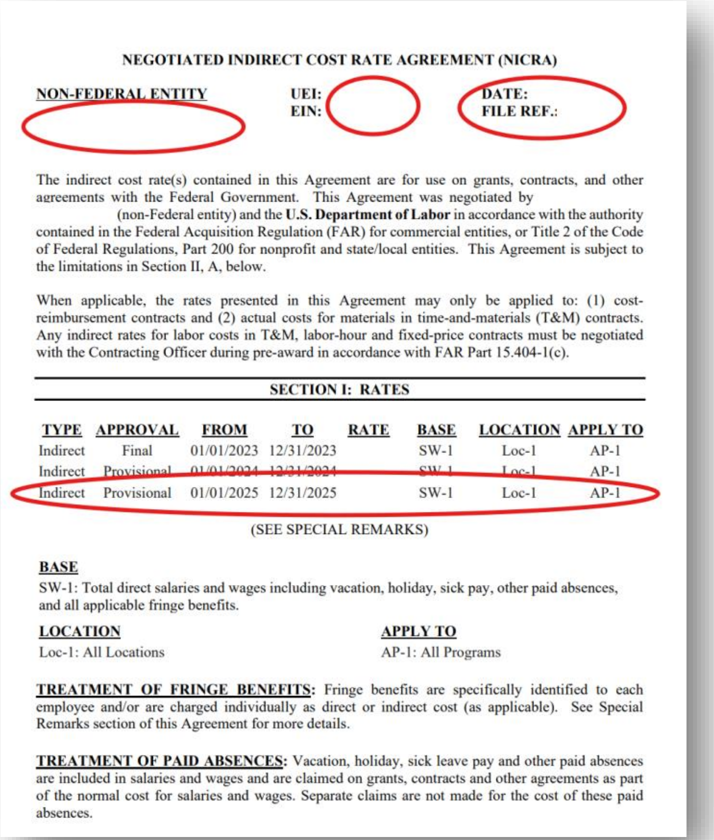
AUTHORIZED REPRESENTATIVE

Federally Negotiated Rate Election Letter or Proof of Federally Negotiated Rate

<u>ONLY</u> required for agencies that have a Federally Negotiated Rate.

When submitting this information, please confirm the following information is included in the letter:

- ✓ The awarded agency name,
- ✓ The Unique Entity Identifier (UEI) Number,
- ✓ Letter date,
- ✓ Type, Approval, From and To Dates, Rate, Base, Location and Apply To sections align with the contract performance period and project, and
- ✓ The Letter is signed and dated by a federal agent.



NEGOTIATED INDIRECT COST RATE AGREEMENT (NICRA)

NON-FEDERAL ENTITY

UEI:
EIN:

DATE:
FILE REF.:

The indirect cost rate(s) contained in this Agreement are for use on grants, contracts, and other agreements with the Federal Government. This Agreement was negotiated by (non-Federal entity) and the **U.S. Department of Labor** in accordance with the authority contained in the Federal Acquisition Regulation (FAR) for commercial entities, or Title 2 of the Code of Federal Regulations, Part 200 for nonprofit and state/local entities. This Agreement is subject to the limitations in Section II, A, below.

When applicable, the rates presented in this Agreement may only be applied to: (1) cost-reimbursement contracts and (2) actual costs for materials in time-and-materials (T&M) contracts. Any indirect rates for labor costs in T&M, labor-hour and fixed-price contracts must be negotiated with the Contracting Officer during pre-award in accordance with FAR Part 15.404-1(c).

SECTION I: RATES

TYPE	APPROVAL	FROM	TO	RATE	BASE	LOCATION	APPLY TO
Indirect	Final	01/01/2023	12/31/2023		SW-1	Loc-1	AP-1
Indirect	Provisional	01/01/2024	12/31/2024		SW-1	Loc-1	AP-1
Indirect	Provisional	01/01/2025	12/31/2025		SW-1	Loc-1	AP-1

(SEE SPECIAL REMARKS)

BASE
SW-1: Total direct salaries and wages including vacation, holiday, sick pay, other paid absences, and all applicable fringe benefits.

LOCATION
Loc-1: All Locations

APPLY TO
AP-1: All Programs

TREATMENT OF FRINGE BENEFITS: Fringe benefits are specifically identified to each employee and/or are charged individually as direct or indirect cost (as applicable). See Special Remarks section of this Agreement for more details.

TREATMENT OF PAID ABSENCES: Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims are not made for the cost of these paid absences.

KCRHA

Certificate of Non-Debarment and Suspension and SAM.gov Verification

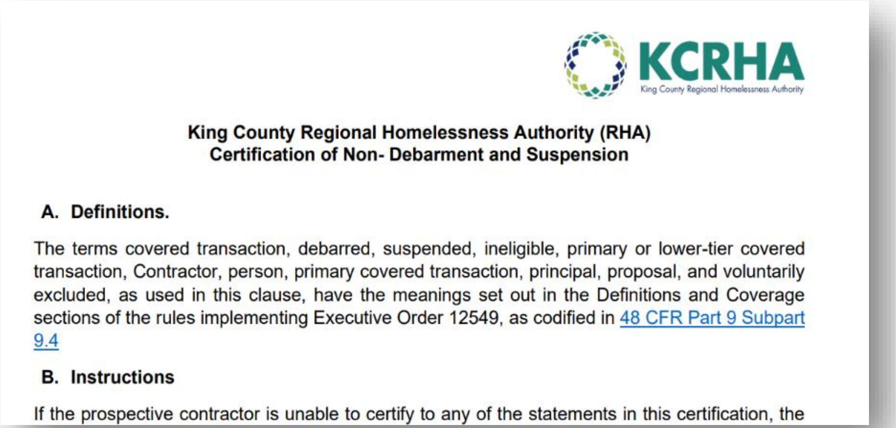
Must be renewed annually

<u>OR</u>

Whenever there are any changes in status.

When submitting this certification, please confirm:
- ✓ The form includes the agency name,
- ✓ The title of the authorized certifying official is included, and
- ✓ Is signed and dated by an authorized agency representative.

When submitting the Sam.gov Verification, please confirm:
- ✓ The agency name is listed,
- ✓ Verification Date is included, and
- ✓ The agency registration status is showing as active.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King County Regional Homelessness Authority

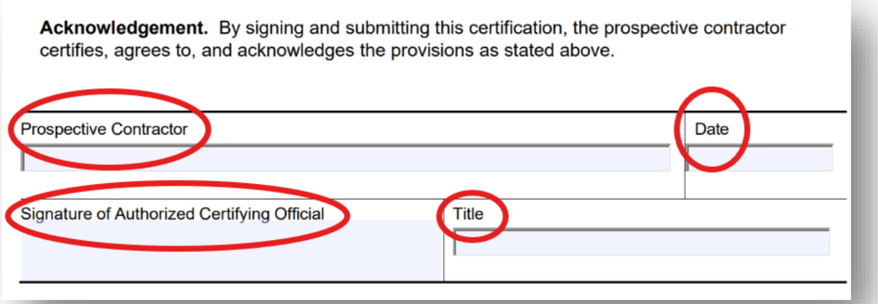
King County Regional Homelessness Authority (RHA)
Certification of Non- Debarment and Suspension

A. Definitions.

The terms covered transaction, debarred, suspended, ineligible, primary or lower-tier covered transaction, Contractor, person, primary covered transaction, principal, proposal, and voluntarily excluded, as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549, as codified in 48 CFR Part 9 Subpart 9.4

B. Instructions

If the prospective contractor is unable to certify to any of the statements in this certification, the


Acknowledgement. By signing and submitting this certification, the prospective contractor certifies, agrees to, and acknowledges the provisions as stated above.

Prospective Contractor	Date
Signature of Authorized Certifying Official	Title

Most Recent Financial Audit or Single Audit, if applicable

Most Recent Financial Audit.

When submitting the most recent financial audit, please confirm:

- ✓ It is signed and dated.
- ✓ Non-federal agencies that spent $750,000 or more during their fiscal year in federal awards before **October 1, 2024** also need to submit their most recent **Single Audit** documentation.
- ✓ Non-federal agencies that spent $1 million or more during their fiscal year in federal awards **on and after October 1, 2024** also need to submit their **Single Audit** Documentation.

Consolidated Financial Statements
and Single Audit Reports

For the Years Ended June 30, 2023 and 2022

Unrestricted Public Support:		
Government grants	$	$
Contributions and grants		
Special events		
In-kind contributions and income		
Total Unrestricted Public Support		
Revenue:		
Rental income, net		
Investment income, net		
Fees from services		
Tenant services and other income		
Total Revenue		

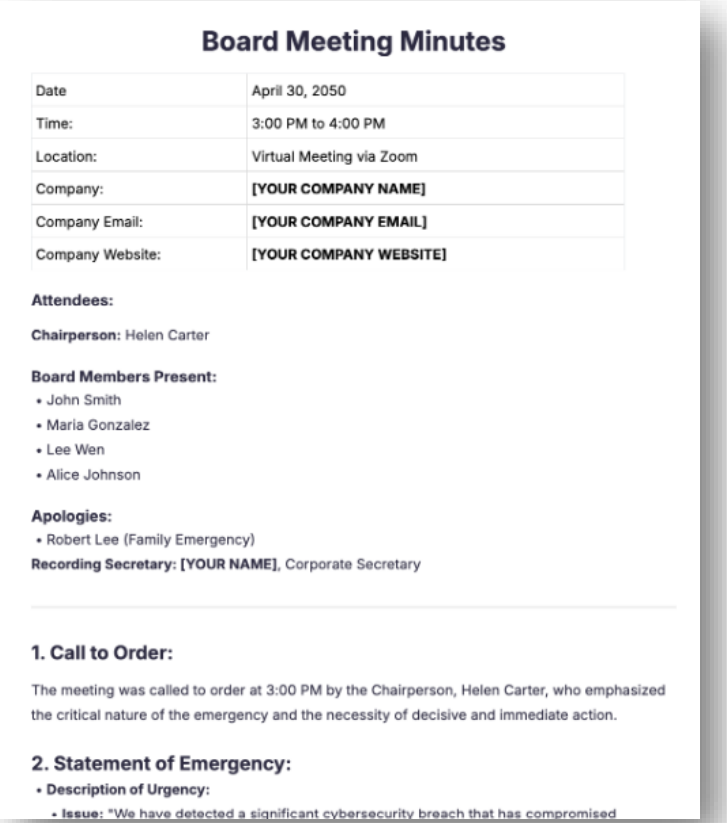
Board Meeting Minutes

Last three Board Meeting Minutes.

Redact confidential information

<u>OR</u>

Submit board meeting minutes that do not include confidential information.



Board Meeting Minutes

Date	April 30, 2050
Time:	3:00 PM to 4:00 PM
Location:	Virtual Meeting via Zoom
Company:	**[YOUR COMPANY NAME]**
Company Email:	**[YOUR COMPANY EMAIL]**
Company Website:	**[YOUR COMPANY WEBSITE]**

Attendees:

Chairperson: Helen Carter

Board Members Present:
- John Smith
- Maria Gonzalez
- Lee Wen
- Alice Johnson

Apologies:
- Robert Lee (Family Emergency)

Recording Secretary: [YOUR NAME], Corporate Secretary

1. Call to Order:

The meeting was called to order at 3:00 PM by the Chairperson, Helen Carter, who emphasized the critical nature of the emergency and the necessity of decisive and immediate action.

2. Statement of Emergency:

- **Description of Urgency:**
  - **Issue:** "We have detected a significant cybersecurity breach that has compromised

Most Recent 990 Form or Proof of Extension Request

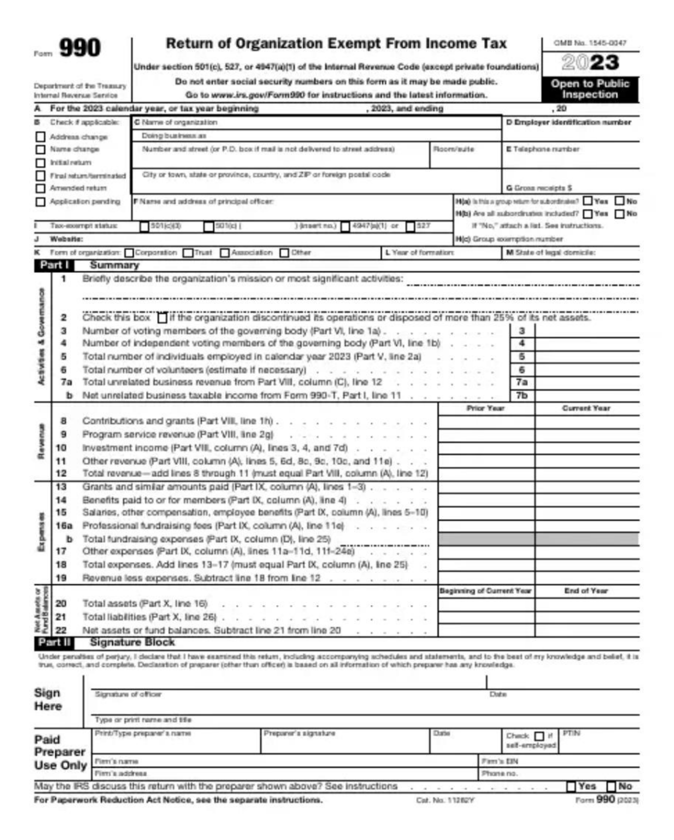
ONLY required for charitable nonprofits that are recognized by the IRS as tax-exempt.

When submitting this form, please confirm the following:

- ✓ The agency information is included, and
- ✓ The form is signed and dated.

When submitting proof of extension request, please confirm the following is included in the document:

- ✓ The agency information,
- ✓ Type of request, and
- ✓ Extension approval or denial information.



Form **990** — **Return of Organization Exempt From Income Tax** — OMB No. 1545-0047 — 2023

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service — Open to Public Inspection

A For the 2023 calendar year, or tax year beginning , 2023, and ending , 20

B Check if applicable: Address change; Name change; Initial return; Final return/terminated; Amended return; Application pending

C Name of organization; Doing business as; Number and street (or P.O. box if mail is not delivered to street address); Room/suite; City or town, state or province, country, and ZIP or foreign postal code

D Employer identification number

E Telephone number

G Gross receipts $

F Name and address of principal officer:

H(a) Is this a group return for subordinates? Yes No

H(b) Are all subordinates included? Yes No

If "No," attach a list. See instructions.

I Tax-exempt status: 501(c)(3) 501(c) ( ) (insert no.) 4947(a)(1) or 527

J Website:

H(c) Group exemption number

K Form of organization: Corporation Trust Association Other

L Year of formation:

M State of legal domicile:

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:

2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a) — 3

4 Number of independent voting members of the governing body (Part VI, line 1b) — 4

5 Total number of individuals employed in calendar year 2023 (Part V, line 2a) — 5

6 Total number of volunteers (estimate if necessary) — 6

7a Total unrelated business revenue from Part VIII, column (C), line 12 — 7a

b Net unrelated business taxable income from Form 990-T, Part I, line 11 — 7b

		Prior Year	Current Year
Revenue	8 Contributions and grants (Part VIII, line 1h)		
	9 Program service revenue (Part VIII, line 2g)		
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25)		
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)		
	19 Revenue less expenses. Subtract line 18 from line 12		
		Beginning of Current Year	End of Year
Net Assets or Fund Balances	20 Total assets (Part X, line 16)		
	21 Total liabilities (Part X, line 26)		
	22 Net assets or fund balances. Subtract line 21 from line 20		

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here — Signature of officer; Date; Type or print name and title

Paid Preparer Use Only — Print/Type preparer's name; Preparer's signature; Date; Check if self-employed; PTIN; Firm's name; Firm's EIN; Firm's address; Phone no.

May the IRS discuss this return with the preparer shown above? See instructions — Yes No

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11282Y Form 990 (2023)

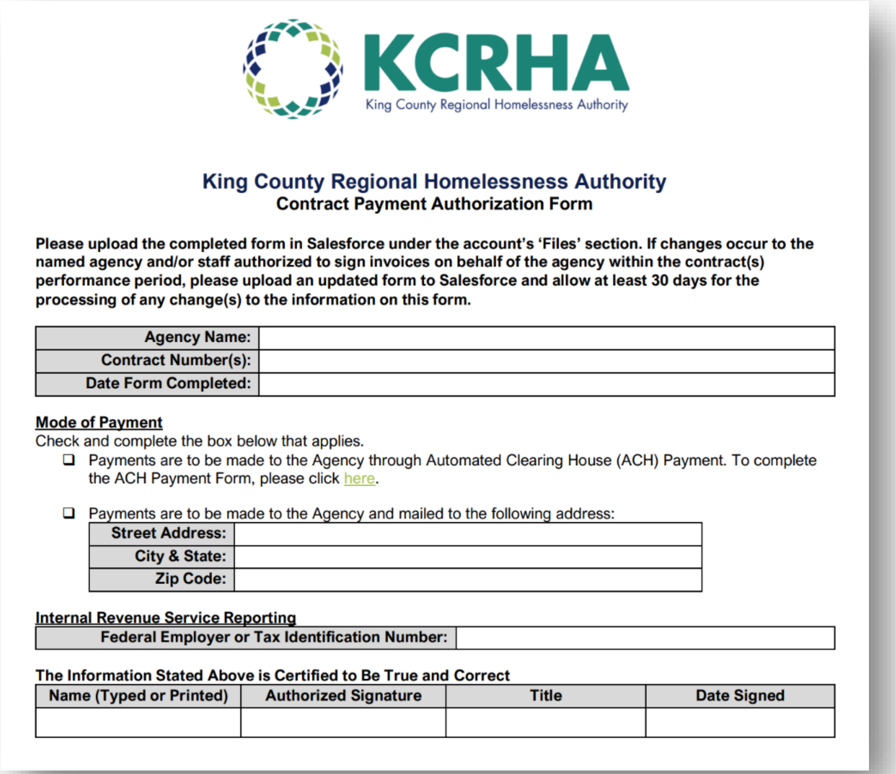
KCRHA

Contract Payment Authorization Form

<u>ONLY</u> required if changes to the agency name, authorized staff, agency address, etc.

When submitting the Form, please confirm:

- It is fully completed, and
- It is signed and dated.



KCRHA
King County Regional Homelessness Authority

King County Regional Homelessness Authority
Contract Payment Authorization Form

Please upload the completed form in Salesforce under the account's 'Files' section. If changes occur to the named agency and/or staff authorized to sign invoices on behalf of the agency within the contract(s) performance period, please upload an updated form to Salesforce and allow at least 30 days for the processing of any change(s) to the information on this form.

Agency Name:	
Contract Number(s):	
Date Form Completed:	

<u>Mode of Payment</u>
Check and complete the box below that applies.

- ❑ Payments are to be made to the Agency through Automated Clearing House (ACH) Payment. To complete the ACH Payment Form, please click here.
- ❑ Payments are to be made to the Agency and mailed to the following address:

Street Address:	
City & State:	
Zip Code:	

<u>Internal Revenue Service Reporting</u>

Federal Employer or Tax Identification Number:	

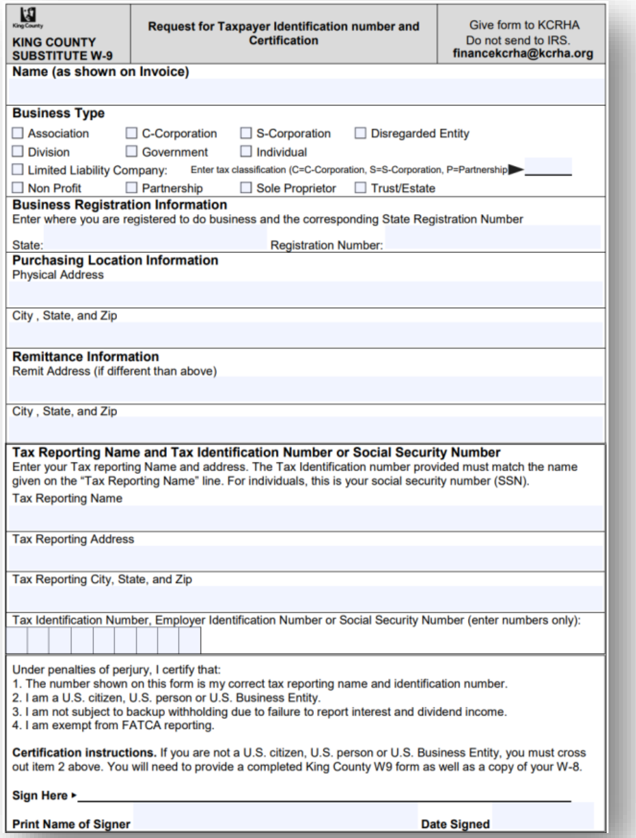
The Information Stated Above is Certified to Be True and Correct

Name (Typed or Printed)	Authorized Signature	Title	Date Signed

King County W-9 Form

<u>ONLY</u> required if changes to the agency name, agency address, Tax Identification Number (TIN), etc.

When submitting the Form, please confirm:
- It is fully completed, and
- It is signed and dated.



KING COUNTY SUBSTITUTE W-9

Request for Taxpayer Identification number and Certification

Give form to KCRHA
Do not send to IRS.
financekcrha@kcrha.org

Name (as shown on Invoice)

Business Type

☐ Association ☐ C-Corporation ☐ S-Corporation ☐ Disregarded Entity
☐ Division ☐ Government ☐ Individual
☐ Limited Liability Company: Enter tax classification (C=C-Corporation, S=S-Corporation, P=Partnership) ▶ ______
☐ Non Profit ☐ Partnership ☐ Sole Proprietor ☐ Trust/Estate

Business Registration Information
Enter where you are registered to do business and the corresponding State Registration Number
State: Registration Number:

Purchasing Location Information
Physical Address
City , State, and Zip

Remittance Information
Remit Address (if different than above)
City , State, and Zip

Tax Reporting Name and Tax Identification Number or Social Security Number
Enter your Tax reporting Name and address. The Tax Identification number provided must match the name given on the "Tax Reporting Name" line. For individuals, this is your social security number (SSN).
Tax Reporting Name
Tax Reporting Address
Tax Reporting City, State, and Zip
Tax Identification Number, Employer Identification Number or Social Security Number (enter numbers only):

Under penalties of perjury, I certify that:
1. The number shown on this form is my correct tax reporting name and identification number.
2. I am a U.S. citizen, U.S. person or U.S. Business Entity.
3. I am not subject to backup withholding due to failure to report interest and dividend income.
4. I am exempt from FATCA reporting.

Certification instructions. If you are not a U.S. citizen, U.S. person or U.S. Business Entity, you must cross out item 2 above. You will need to provide a completed King County W9 form as well as a copy of your W-8.

Sign Here ▸ ______

Print Name of Signer **Date Signed**

Submitting Due Diligence Documentation

Award Package

Award Package includes:
- List of required Due Diligence, Documentation
- Forms, and
- Submission Instructions

Submit all Due Diligence Documentation to compliance@kcrha.org

Points of Contact

Contact your Agency's assigned **Programs Rep** or the relevant inbox for support:

BUDGET ALLOCATION & DUE DILIGENCE

compliance@kcrha.org

PROGRAMMATIC UPDATES

esprogramperformanceteam@kcrha.org

CONTRACT REVIEW & SIGNATURE

contracts@kcrha.org

Tools & Resources

Reference Materials

Demo: Accessing the Library

- Allowable Cost Checklists
- Annotated Contract Templates
- 2026 Renewal Slide Deck

Salesforce Support

Schedule 1:1 Session

Demo: Budget Allocation

Demo: Updating Contacts

Open Office Hours

Thursdays, 3-4pm

Join Zoom Link

Additional Resources

Indirect Cost Toolkit for COC and ESG Programs

COC Eligible Activities – Indirect Cost (HUD Exchange)

State Consolidated Homelessness Grant

King County Consolidated Homelessness Grant (Effective February 1, 2025) – *(Updated version coming soon!)*

KCRHA
King County Regional Homelessness Authority

Q & A

KCRHA
King County Regional Homelessness Authority

Thank you.

Stay up to date by following us on social media and subscribing to our emails.

Scan this QR code to sign up for KCRHA emails →

@KingCoRHA

@KCRHA