

**FIRST AMENDMENT TO SUBRECIPIENT AGREEMENT BETWEEN CITY OF
MERIDIAN AND NEIGHBORHOOD HOUSING SERVICES, INC. DBA
NEIGHBORWORKS® BOISE FOR PROGRAM YEAR 2025 COMMUNITY
DEVELOPMENT BLOCK GRANT FUNDS**

This First Amendment is entered into this _____ day of _____, 2026 by and between the City of Meridian, a municipal corporation organized under the laws of the state of Idaho (“City”) and Neighborhood Housing Services, Inc. dba NeighborWorks® Boise, a nonprofit charitable corporation organized under the laws of the state of Idaho (“Subrecipient”).

WHEREAS, on November 5, 2025, City and Subrecipient entered into Program Year 2025 Subrecipient Agreement (“PY25 SRA”), a cooperative agreement for the investment of Community Development Block Grant (“CDBG”) funds; and

WHEREAS, Subrecipient seeks approval to charge indirect costs to the grant pursuant to 2 CFR 200.414(f); and

WHEREAS, the PY25 SRA inadvertently stated that grant funds would not be used for staffing expenses;

NOW, THEREFORE, in consideration of the mutual covenants of the parties, the Parties agree as follows:

I. PROVISION MODIFIED – STATEMENT OF WORK. Section I.D. of the PY25 SRA shall be amended as follows:

D. Staffing. Subrecipient agrees ~~that CDBG funds provided under this Agreement will not be utilized for staffing~~ to provide the City with an Hourly Billing Rate worksheet and job description for each staff member that will be paid using CDBG funds prior to Subrecipient’s initial reimbursement request.

II. PROVISION MODIFIED – ATTACHMENT 1: INDIRECT COST RATE(S). Attachment 1 of the PY25 SRA shall be amended to allow Subrecipient to charge indirect costs to the grant using the de minimis indirect cost rate identified in the revised Attachment 1 document..

III. ALL OTHER PROVISIONS IN EFFECT. All provisions of the PY25 SRA shall remain in full force and effect except as expressly modified by this First Amendment or other duly executed addenda. No other understanding, whether oral or written, shall be deemed to enlarge, limit or otherwise affect the operation of the PY25 SRA or this First Amendment thereto.

IN WITNESS WHEREOF, the parties shall cause this First Amendment to be executed by their duly authorized officers to be effective as of the day and year first above written.

SUBRECIPIENT:

Neighborhood Housing Services, Inc. dba NeighborWorks® Boise

Bud Compher, Jr. CEO 5/27/26

Bud Compher, Jr., CEO Date

CITY:
City of Meridian

Attest:

By: Robert E. Simison, Mayor

Chris Johnson, City Clerk

Amendment 1

Attachment 1: Indirect Cost Rate(s)

As the duly authorized representative of the subrecipient, I certify that the subrecipient:

- Will not use an indirect cost rate to calculate and charge indirect costs under the grant
- Will calculate and charge indirect costs under the grant by applying a *de minimis* rate as provided by 2 CFR 200.414(f), as may be amended from time to time.
- Will calculate and charge indirect costs under the grant using the indirect cost rate(s) listed below, and each rate listed is included in an indirect cost rate proposal developed in accordance with the applicable appendix to 2 CFR part 200 and, *if required*, was approved by the cognizant agency for indirect costs.

Agency/department/major function	Indirect cost rate	Type of Direct Cost Base
	%	
	%	
	%	

Instructions for the Subrecipient's Authorized Representative:

- You must mark the one (and only one) checkbox above that best reflects how the indirect costs will be calculated and charged under the grant.
- The table following the third box must be completed only if that box is checked. When listing a rate in the table, enter both the percentage amount (e.g., 10%) and the type of direct cost base to be used. For example, if the direct cost base used for calculating indirect costs is Modified Total Direct Costs, then enter "MTDC" in the "Type of Direct Cost Base" column.
- If using the Simplified Allocation Method for indirect costs, enter the applicable indirect cost rate and type of direct cost base in the first row of the table.
- If using the Multiple Allocation Base Method, enter each major function of the organization for which a rate was developed and will be used under the grant, the indirect cost rate applicable to that major function, and the type of direct cost base to which the rate will be applied.
- If the subrecipient is a government and more than one agency or department will carry out activities under the grant, enter each agency or department that will carry out activities under the grant, the indirect cost rate(s) for that agency or department, and the type of direct cost base to which each rate will be applied.
- To learn more about the indirect cost requirements, see 2 CFR part 200, subpart E and Appendix VII to Part 200 (for state and local governments).

Buddy L Compher Jr

CEO

Name

Title



5/5/26

Signature

Date