

NONPROFIT RATE AGREEMENT

EIN: 88-6000024

Date: 10/31/2023

ORGANIZATION:

FILING REF.: The preceding

College of Southern Nevada 6375

agreement was dated 02/10/2023

West Charleston boulevard Las

Vegas, NV 89146-1164

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

SECTION I: INDIRECT COST RATES

RATE TYPES: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)

TYPE	<u>EFFECTIVE PERIOD</u>		<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
	<u>FROM</u>	<u>TO</u>			
PRED.	07/01/2020	06/30/2025	38.50	On-Campus	All Programs
PRED.	07/01/2021	06/30/2025	11.70	Off-Campus	All Programs
PROV.	07/01/2025	Until Amended	38.50	On-Campus	All Programs
PROV.	07/01/2025	Until Amended	11.70	Off-Campus	All Programs

*BASE

Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first \$25,000 of each subaward (regardless of the period of performance of the subawards under the award). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$25,000. 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.

SECTION I: FRINGE BENEFIT RATES**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	7/1/2023	6/30/2024	2.60	All	Letter of Appointment
FIXED	7/1/2023	6/30/2024	30.60	All	Professional
FIXED	7/1/2023	6/30/2024	39.50	All	Classified
FIXED	7/1/2023	6/30/2024	1.60	All	Hourly
PROV.	7/1/2024	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2024.

**** DESCRIPTION OF FRINGE BENEFITS RATE BASE:**

Salaries and wages.

Letter of Appointment - Part-Time Professional Employees

Professional - Salaried Administrative and Academic Faculty

Classified - State of Nevada Salaried Administrative and Other Support Staff

Hourly - Other Non-Salaried Employees

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

The fringe benefits are charged using the rate(s) listed in the Fringe Benefits Section of this Agreement. The fringe benefits included in the rate(s) are listed below.

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.

OFF-CAMPUS DEFINITION: For all activities performed in facilities not owned by the institution and to which rent is directly allocated to the project(s) the off-campus rate will apply. Grants or contracts will not be subject to more than one F&A cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

The fringe benefit rate includes the following: Retirement, Workers Compensation, Unemployment, Social Security, Medicare, Health Insurance, Retired Employee Group Insurance Assessment, Terminated Employee Accrued Leave Payouts.

The fringe benefit costs for College of Southern Nevada employees are charged utilizing the State of Nevada fringe benefit rate for federal funds. This approved rate is contained in the Nevada State-Wide Cost Allocation Plan. That rate includes the following costs: PERS Retirement, Optional Retirement, FICA, Health Insurance, REGIA.

The following additional benefits are covered by the rates listed in Section I of the rate agreement: Workers Compensation, Unemployment, Accrued Leave Payouts.

Your next indirect cost proposal based on actual costs for the fiscal year ended 6/30/24 will be due in our office by 12/31/24.

Your next fringe benefit proposal based on actual costs for the fiscal year ended 6/30/23 will be due in our office by 12/31/23.

This rate agreement updates the Fringe Benefits section only.

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.

SECTION III: 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:

If a fixed rate is in this Agreement, 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 rates in this Agreement were approved in accordance with the authority in Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, 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.

BY THE INSTITUTION:

College of Southern Nevada

(INSTITUTION) **Rolando Mosqueda**
Digitally signed by Rolando Mosqueda
Date: 2023.11.09 13:19:06 -08'00'

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY) **Darryl W. Mayes -S**
Digitally signed by Darryl W. Mayes -S
DN: cn=US, o=U.S. Government, ou=HHS, ou=PSC, ou=People, 0.9.2342.19200300.100.1.1=2000131669, cn=Darryl W. Mayes -S
Date: 2023.11.08 08:21:01 -05'00'

(SIGNATURE)

Darryl W. Mayes
(NAME)

Deputy Director, Cost Allocation Services
(TITLE)

10/31/2023
(DATE)

HHS REPRESENTATIVE: **Lucy Siow**

TELEPHONE: **(301) 492-4855**