

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN #:

DATE: July 9, 1997

INSTITUTION:  
UNIVERSITY OF NEVADA, RENO  
CLARK ADMINISTRATION BUILDING

FILING REF.: The preceding  
Agreement was dated  
November 7, 1995

RENO NV 89557-0025

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: FACILITIES AND ADMINISTRATIVE COST RATES\*

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

TYPE	EFFECTIVE PERIOD		RATE (%)	LOCATIONS	APPLICABLE TO
	FROM	TO			
PRED.	07/01/98	06/30/01	44.3	On-Campus	Research
PRED.	07/01/98	06/30/01	26.0	Off-Campus	Research
PRED.	07/01/98	06/30/01	50.0	On-Campus	Instruction
PRED.	07/01/98	06/30/01	26.0	Off-Campus	Instruction
PRED.	07/01/98	06/30/01	24.2	On-Campus	Other Spons Act
PRED.	07/01/98	06/30/01	20.1	Off-Campus	Other Spons Act
PRED.	07/01/98	06/30/01	13.8	On-Campus	SNJCC
PROV.	07/01/01	06/30/02	44.3	On-Campus	Research
PROV.	07/01/01	06/30/02	26.0	Off-Campus	Research
PROV.	07/01/01	06/30/02	50.0	On-Campus	Instruction
PROV.	07/01/01	06/30/02	26.0	Off-Campus	Instruction
PROV.	07/01/01	06/30/02	24.2	On-Campus	Other Spon Act
PROV.	07/01/01	06/30/02	20.1	Off-Campus	Other Spon Act
PROV.	07/01/01	06/30/02	13.8	On-Campus	SNJCC

\*BASE:

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, supplies, services, travel and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000.

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SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

This organization charges the actual cost of each fringe benefit direct to Federal projects. However, it uses a fringe benefit rate which is applied to salaries and wages in budgeting fringe benefit costs under project proposals. The fringe benefits listed below are treated as direct costs.

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 for the costs of these paid absences are not made.

DEFINITION OF OFF-CAMPUS: A project is considered off-campus if the activity is conducted at locations other than in University owned or operated facilities and indirect costs associated with physical plant and library are not considered applicable to the project.

DEFINITION OF EQUIPMENT

Equipment is defined as tangible nonexpendable personal property having a useful life of more than one year, and an acquisition cost of \$2000 or more per unit.

The following fringe benefits are treated as direct costs:

STATE RETIREMENT, HEALTH INSURANCE, UNEMPLOYMENT COMPENSATION AND NEVADA INDUSTRIAL INSURANCE.

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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 facilities and administrative cost pools 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 facilities and administrative 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. Change 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 facilities and administrative 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 Office of Management and Budget Circular A-21 Circular, and should be applied to grants, contracts and other agreements covered by this Circular, subject to any limitations in 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 facilities and administrative 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 facilities and administrative costs allocable to these programs.

For the Board of Regents of the University and Community  
BY THE INSTITUTION,  
College System of Nevada on behalf of the  
UNIVERSITY OF NEVADA, RENO

(INSTITUTION)

(SIGNATURE)

Joseph N. Crowley

(NAME)

President

(TITLE)

7/16/97

(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

David S. Low

(NAME)

DIRECTOR, DIVISION OF COST ALLOCATION

(TITLE)

July 9, 1997

(DATE) 0128

HHS REPRESENTATIVE: Wallace Chan

Telephone: (415) 437-7820

UNIVERSITY OF NEVADA, RENO  
 FACILITIES AND ADMINISTRATIVE COST RATES FOR THE PERIOD  
 JULY 1, 1998 THROUGH JUNE 30, 2001

	RESEARCH		INSTRUCTION		OTHER SPON ACT				SNJCC		
	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS					
BUILDING		2.40		1.50		0.40				0.00	
EQUIPMENT		3.00		2.00		1.00				0.00	
OPERATION & MAINT		11.30		7.70		1.80				5.40	
LIBRARY		1.60		12.80		1.10				0.00	
STUDENT SERVICES	0.20		11.50		0.00				0.00		
GEN ADMIN	7.90		7.90		7.70				7.90		
DEPT ADMIN	21.70		21.30		11.20				0.00		
SPON PROJ ADMIN	1.60		0.20		1.20				0.50		
ADMIN COMPONENTS	31.40	26.00	26.00	40.90	26.00	26.00	20.10	20.10	20.10	8.40	8.40
TOTAL		44.30	26.00		50.00	26.00		24.20	20.10		13.80

ADMINISTRATIVE COMPONENTS LIMITED TO 26.0% IN ACCORDANCE WITH OMB A-21, DATED JULY 26, 1993.

CONCUR

*Joseph M. Curley*  
 \_\_\_\_\_  
 (SIGNATURE)

President  
 \_\_\_\_\_  
 TITLE

7/16/97  
 \_\_\_\_\_  
 DATE