

STATE AND LOCAL RATE AGREEMENT

EIN #:

DATE: March 28, 2008

DEPARTMENT/AGENCY:

Nevada Dept. of Human Resources Health Div.
4150 Technology Way, Ste. 300

FILING REF.: The preceding Agreement was dated April 3, 2007

Carson City

NV 89706

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)

<u>TYPE</u>	<u>EFFECTIVE PERIOD</u>		<u>RATE (%)</u>	<u>LOCATIONS</u>	<u>APPLICABLE TO</u>
	<u>FROM</u>	<u>TO</u>			
FINAL	07/01/06	06/30/07	13.4	All	(1)
PROV.	07/01/07	06/30/09	13.4	All	(2)
FINAL	07/01/04	06/30/05	10.8	All	(3)
FINAL	07/01/05	06/30/07	9.4	All	(3)
PRED.	07/01/07	06/30/12	8.9	All	(3)

(1) All programs except U.S. Department of Education Programs specified in note (3).

(2) All programs except U.S. Department of Education programs specified in note (3) and the SAPT Block Grant.

(3) This rate is computed by the U.S. Department of Education and only applies to its programs requiring the restricted rate.

***BASE:**

Direct salaries and wages including all fringe benefits, including temporary employees.

DEPARTMENT/AGENCY:
Nevada Dept. of Human Resources Health Div.

AGREEMENT DATE: March 28, 2008

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 EQUIPMENT

Equipment is defined as tangible nonexpendable personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

The following fringe benefits are treated as direct costs:
PAYROLL, UNEMPLOYMENT COMPENSATION, HEALTH INSURANCE, NEVADA INDUSTRIAL INSURANCE,
PERSONNEL ASSESSMENT, AND RETIREMENT.

DEPARTMENT/AGENCY:
Nevada Dept. of Human Resources Health Div.

AGREEMENT DATE: March 28, 2008

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 cognisant 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 Office of Management and Budget Circular A-87 Circular, and should be applied to grants, contracts and other agreements covered by this Circular, 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.

BY THE DEPARTMENT/AGENCY:

Nevada Dept. of Human Resources Health Div.

(DEPARTMENT/AGENCY)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Wallace Chan

(NAME)

DIRECTOR, DIVISION OF COST ALLOCATION

(TITLE)

March 28, 2008

(DATE) 0267

HHS REPRESENTATIVE: Stanley Huynh

Telephone: (415) 437-7820