

COLLEGES AND UNIVERSITIES RATE AGREEMENT

Accessible Copy — FY27 Fringe Benefits / CSN Rate Agreement

Agreement Information

Field	Information
EIN	88-6000024
Organization	College of Southern Nevada
Location	Las Vegas, NV
Agreement Date	06/10/2026
Filing Reference	The preceding agreement was dated 07/08/2025

Purpose: 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; Provisional (Prov.); Predetermined (Pred.)

Type	From	To	Rate (%)	Location	Applicable To
Final	07/01/2020	06/30/2025	38.50	On-Campus	All Programs
Final	07/01/2021	06/30/2025	11.70	Off-Campus	All Programs
Pred.	07/01/2025	06/30/2029	39.90	On-Campus	All Programs
Pred.	07/01/2025	06/30/2029	11.90	Off-Campus	All Programs
Prov.	07/01/2029	Until Amended	—	—	Use same rates and conditions as those cited for fiscal year ending June 30, 2029.

Base

For awards beginning 6/30/2025 and earlier: The Base is 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 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.

For awards beginning 7/1/2025 and later: The Base is modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first \$50,000 of each subaward (regardless of the period of performance of the subawards under the award).

Modified total direct costs 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 \$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.

Section I: Fringe Benefit Rates

Type	From	To	Rate (%)	Location	Applicable To
Fixed	07/01/2025	06/30/2026	1.80	All	Letter of Appointment
Fixed	07/01/2025	06/30/2026	34.10	All	Professional
Fixed	07/01/2025	06/30/2026	39.30	All	Classified
Fixed	07/01/2025	06/30/2026	2.60	All	Hourly
Fixed	07/01/2026	06/30/2027	3.10	All	Letter of Appointment
Fixed	07/01/2026	06/30/2027	33.80	All	Professional
Fixed	07/01/2026	06/30/2027	38.50	All	Classified
Fixed	07/01/2026	06/30/2027	1.40	All	Hourly
Prov.	07/01/2027	Until Amended	—	—	Use same rates and conditions as those cited for fiscal year ending June 30, 2027.

Description of Fringe Benefits Rate Base: Salaries and wages.

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.

The fringe benefit rate includes the following: retirement, workers' compensation, unemployment, Social Security, Medicare, health insurance, retired employee group insurance assessment, and terminated employee accrued leave payouts.

Fringe Benefit Rate Categories

Category	Description
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

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 rates in this rate agreement were reviewed in compliance with the HHS and NIH Grants Policy Statement applying a Salary Rate Limit (SRL) to indirect cost salaries & wages not exceeding the Executive Level II rate contained in the HHS Appropriations Act.

Equipment

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 (a) \$5,000 for all awards beginning 6/30/25 and earlier OR (b) \$10,000 for all awards beginning 7/1/25 and later.

The next indirect cost rate proposal, based on actual costs for the fiscal year ended 6/30/28, will be due in our office by 12/31/28.

The next fringe benefit proposal, based on actual costs for the fiscal year ended 6/30/26, will be due in our office by 12/31/26.

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.

Signatures and Agency Information

This accessible copy reproduces the signature-page information from the signed agreement. It is not intended to replace the original signed legal document.

Role / Field	Information
Institution	College of Southern Nevada
Department / Agency	Department of Health and Human Services
Grantee Signature / Name	Lisa Bakke
Grantee Title	Vice President Finance and Administration
Director Signature / Name	Olulola Oluborode
Director Title	Director, Cost Allocation Services
Institution Date Signed	6/24/2026
Director Date Signed	7/10/2026
HHS Representative	Stephen Hobday
Telephone	+1 (301) 492-4624

Accessible-copy note: The original signed PDF should be retained as the authoritative legal record.