

HOSPITALS RATE AGREEMENT

EIN: 1310833936A1

DATE:08/11/2022

ORGANIZATION:

FILING REF.: The preceding agreement was dated 12/14/2021

Children's Hospital Medical Center - Cincinnati

3333 Burnet Avenue

Cincinnati, OH 45229-3039

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)

EFFECTIVE PERIOD

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FINAL	07/01/2021	06/30/2022	59.00	On site	Organized Research
FINAL	07/01/2021	06/30/2022	32.50	Off Site	Organized Research
FINAL	07/01/2021	06/30/2022	44.00	On site	Other Sponsored Activities
FINAL	07/01/2021	06/30/2022	31.20	Off Site	Other Sponsored Activities
Prov.	07/01/2022	06/30/2025	60.50	On site	Organized Research
Prov.	07/01/2022	06/30/2025	32.50	Off Site	Organized Research
Prov.	07/01/2022	06/30/2025	44.00	On site	Other Sponsored Activities
Prov.	07/01/2022	06/30/2025	31.20	Off Site	Other Sponsored Activities

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*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.

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SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

The fringe benefits are charged using a rate(s). Over/under recoveries from actual costs are adjusted in current or future periods. The directly claimed fringe benefits 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-SITE DEFINITION: The off-site rate will apply for all activities: a) Performed in facilities not owned by the organization and where these facility costs are not included in the indirect cost pools; or b) Where rent is directly allocated/charged to the project(s). Grants or contracts will not be subject to more than one indirect cost rate. If more than 50% of a project is performed off-site, the off-site rate will apply to the entire project.

FRINGE BENEFITS:

FICA

Retirement

Worker's Compensation

Life Insurance

Unemployment Insurance

Disability Insurance

Health Insurance

Dental Insurance

Tuition Remission

Employee Assistance Plan

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 \$5,000.

The next Indirect Cost Rate proposal, based on actual costs for the fiscal year ending 06/30/2023, is due by 12/31/2023.

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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 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 cost principles promulgated by the Department of Health and Human Services, and should be applied to the grants, contracts and other agreements covered by these regulations subject to any limitations in A above. The hospital 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:

Children's Hospital Medical Center - Cincinnati

(INSTITUTION)

(SIGNATURE)

Paul Jenny

(NAME)

Chief Financial Officer

(TITLE)

8/18/2022

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif M. Karim -S Digitally signed by Arif M. Karim -S
Date: 2022.08.17 01:44:16 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

08/11/2022

(DATE) 2123

HHS REPRESENTATIVE:

Joel McKenzie

Telephone:

(214) 767-3261