

Quarterly Budget and Expenditure Reporting under CARES Act Sections 18004(a)(1) Institutional Portion, 18004(a)(2), and 18004(a)(3), if applicable

Institution Name: Truckee Meadows Community College Date of Report: 01/27/2021 Covering Quarter Ending: 12/31/2020

Total Amount of Funds Awarded: Section (a)(1) Institutional Portion: \$ 1,673,625 Section (a)(2): \$ 0 Section (a)(3): \$ 0 Final Report?

Category	Amount in (a)(1) institutional dollars	Amount in (a)(2) dollars, if applicable	Amount in (a)(3) dollars, if applicable	Explanatory Notes
Providing additional emergency financial aid grants to students. ¹	\$ 0	\$ 0	\$ 0	
Providing reimbursements for tuition, housing, room and board, or other fee refunds.	\$ 0	\$ 0	\$ 0	
Providing tuition discounts.		\$ 0	\$ 0	
Covering the cost of providing additional technology hardware to students, such as laptops or tablets, or covering the added cost of technology fees.	\$ 0	\$ 0	\$ 0	
Providing or subsidizing the costs of high-speed internet to students or faculty to transition to an online environment.	\$ 0	\$ 0	\$ 0	
Subsidizing off-campus housing costs due to dormitory closures or decisions to limit housing to one student per room; subsidizing housing costs to reduce housing density; paying for hotels or other off-campus housing for students who need to be isolated; paying travel expenses for students who need to leave campus early due to coronavirus infections or campus interruptions.	\$ 0	\$ 0	\$ 0	
Subsidizing food service to reduce density in eating facilities, to provide pre-packaged meals, or to add hours to food service operations to accommodate social distancing.	\$ 0	\$ 0	\$ 0	
Costs related to operating additional class sections to enable social distancing, such as those for hiring more instructors and increasing campus hours of operations.	\$ 641,330	\$ 0	\$ 0	The original report was posted on 1/10/21; however, these Dec. 2020 funds were moved to the grant on 1/25/21, requiring a revised report
Campus safety and operations. ²	\$ 0	\$ 0	\$ 0	

¹ To support any element of the cost of attendance (as defined under Section 472 of the Higher Education Act of 1965, as amended (HEA)) per Section 18004(c) of the CARES Act and the [Interim Final Rule](#) published in the *Federal Register* on June 17, 2020 (85 FR 36494). Community Colleges in California, all public institutions in Washington State, and all institutions in Massachusetts have different requirements due to recent U.S. District Court actions. Please discuss with legal counsel. [HEERF litigation updates can be found here.](#)

² Including costs or expenses related to the disinfecting and cleaning of dorms and other campus facilities, purchases of personal protective equipment (PPE), purchases of cleaning supplies, adding personnel to increase the frequency of cleaning, the reconfiguration of facilities to promote social distancing, etc.

Category	Amount in (a)(1) institutional dollars	Amount in (a)(2) dollars, if applicable	Amount in (a)(3) dollars, if applicable	Explanatory Notes
Purchasing, leasing, or renting additional instructional equipment and supplies (such as laboratory equipment or computers) to reduce the number of students sharing equipment or supplies during a single class period and to provide time for disinfection between uses.	\$ 0	\$ 0	\$ 0	
Replacing lost revenue due to reduced enrollment.		\$ 0	\$ 0	
Replacing lost revenue from non-tuition sources (i.e., cancelled ancillary events; disruption of food service, dorms, childcare or other facilities; cancellation of use of campus venues by other organizations, lost parking revenue, etc.). ³		\$ 0	\$ 0	
Purchasing faculty and staff training in online instruction; or paying additional funds to staff who are providing training in addition to their regular job responsibilities.	\$ 0	\$ 0	\$ 0	
Purchasing, leasing, or renting additional equipment or software to enable distance learning, or upgrading campus wi-fi access or extending open networks to parking lots or public spaces, etc.	\$ 0	\$ 0	\$ 0	
Other Uses of (a)(1) Institutional Portion funds. ⁴	\$ 243,705			38% Indirect - see Attached Federal Rate Agreement for TMCC
Other Uses of (a)(2) or (a)(3) funds, if applicable. ⁵		\$ 0	\$ 0	
Quarterly Expenditures for each Program	\$ 885,035	\$ 0	\$ 0	
Total of Quarterly Expenditures	\$ 885,035			

³ Including continuance of pay (salary and benefits) to workers who would otherwise support the work or activities of ancillary enterprises (e.g., bookstore workers, foodservice workers, venue staff, etc.).

⁴ Please post additional documentation as appropriate and briefly explain in the "Explanatory Notes" section. Please note that costs for Section 18004(a)(1) Institutional Portion funds may only be used "to cover any costs associated with significant changes to the delivery of instruction due to the coronavirus, so long as such costs do not include payment to contractors for the provision of pre-enrollment recruitment activities; endowments; or capital outlays associated with facilities related to athletics, sectarian instruction, or religious worship."

⁵ Please post additional documentation as appropriate and briefly explain in the "Explanatory Notes" section. Please note that costs for Sections 18004(a)(2) and (a)(3) funds may only be used "to defray expenses, including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, payroll incurred by institutions of higher education and for grants to students for any component of the student's cost of attendance (as defined under section 472 of the HEA), including food, housing, course materials, technology, health care, and child care."

Form Instructions

Completing the Form: On each form, fill out the institution of higher education (IHE or institution) name, the date of the report, the appropriate quarter the report covers (September 30, December 31, March 31, June 30), the total amount of funds awarded by the Department (including reserve funds if awarded), and check the box if the report is a “final report.” In the chart, an institution must specify the amount of expended CARES Act funds for each funding category: Sections 18004(a)(1) Institutional Portion, 18004(a)(2), and 18004(a)(3), if applicable. Section 18004(a)(2) funds includes CFDA 84.425J (Historically Black Colleges and Universities (HBCUs)), 84.425K (Tribally Controlled Colleges and Universities (TCCUs)), 84.425L (Minority Serving Institutions (MSIs)), 84.425M (Strengthening Institutions Program (SIP)); Section 18004(a)(3) funds are for CFDA 84.425N (Fund for the Improvement of Postsecondary Education (FIPSE) Formula Grant). Each category is deliberately broad and may not capture specific grant program requirements. Explanatory footnotes help clarify certain reporting categories. While some items in the chart are blocked out, please note that the blocking of such items is consistent with Department guidance and FAQs and is not definitive. Provide brief explanatory notes for how funds were expended, including the title and brief description of each project or activity in which funds were expended. Do not include personally identifiable information (PII). Calculate the amount of the Section 18004(a)(1) Institutional Portion (referred to as “(a)(1) institutional” in the chart), Section 18004(a)(2) (referred to as “(a)(2)” in the chart), and Section 18004(a)(3) (referred to as “(a)(3)” in the chart) funds in the “Quarterly Expenditures for each Program” row, and the grand total of all three in the “Total of Quarterly Expenditures” row. Round expenditures to the nearest dollar.

Posting the Form: This form must be conspicuously posted on the institution’s primary website on the same page the reports of the IHE’s activities as to the emergency financial aid grants to students made with funds from the IHE’s allocation under Section 18004(a)(1) of the CARES Act (Student Aid Portion) are posted. It may be posted in an HTML webpage format or as a link to a PDF. A new separate form must be posted covering each quarterly reporting period (September 30, December 31, March 31, June 30), concluding after either (1) posting the quarterly report ending September 30, 2022 or (2) when an institution has expended and liquidated all (a)(1) Institutional Portion, (a)(2), and (a)(3) funds and checks the “final report” box. IHEs must post this quarterly report form no later than 10 days after the end of each calendar quarter (October 10, January 10, April 10, July 10) apart from the first report, which is due October 30, 2020. For the first report using this form, institutions must provide their cumulative expenditures from the date of their first HEERF award through September 30, 2020. Each quarterly report must be separately maintained on an IHE’s website or in a PDF document linked directly from the IHE’s CARES Act reporting webpage. Reports must be maintained for at least three years after the submission of the final report per 2 CFR § 200.333. Any changes or updates after initial posting must be conspicuously noted after initial posting and the date of the change must be noted in the “Date of Report” line.

Paperwork Burden Statement

According to the Paperwork Reduction Act of 1995 (PRA), no persons are required to respond to a collection of information unless such collection displays a valid OMB control number. The valid OMB control number for this information collection is 1840-0849. Public reporting burden for this collection of information is estimated to average 2 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Under the PRA, participants are required to respond to this collection to obtain or retain benefit. If you have any comments concerning the accuracy of the time estimate or suggestions for improving this individual collection, or if you have comments or concerns regarding the status of your individual form, application, or survey, please contact: Jack Cox, U.S. Department of Education, 400 Maryland Avenue, SW, Washington, DC 20202.

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 88-6000024

DATE:05/01/2020

ORGANIZATION:

Board of Regents of the Nevada System of Higher Education on behalf of Truckee Meadows Community College
7000 Dandini Blvd.
Reno, NV 89512-3999

FILING REF.: The preceding agreement was dated 04/10/2018

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>
PRED.	07/01/2018	06/30/2022	38.00	On-Campus	All Programs
PROV.	07/01/2022	Until Amended	38.00	On-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.

ORGANIZATION: Truckee Meadows Community College

AGREEMENT DATE: 5/1/2020

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	7/1/2020	6/30/2021	9.50	All	Letter of Appointment
FIXED	7/1/2020	6/30/2021	31.70	All	Professional
FIXED	7/1/2020	6/30/2021	43.80	All	Classified
FIXED	7/1/2020	6/30/2021	2.00	All	Hourly
PROV.	7/1/2021	6/30/2024	9.50	All	Letter of Appointment
PROV.	7/1/2021	6/30/2024	31.70	All	Professional
PROV.	7/1/2021	6/30/2024	43.80	All	Classified
PROV.	7/1/2021	6/30/2024	2.00	All	Hourly

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

ORGANIZATION: Truckee Meadows Community College

AGREEMENT DATE: 5/1/2020

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

The fringe benefits are specifically identified to each employee and are charged individually as direct costs. 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.

DEFINITION OF EQUIPMENT

Equipment is defined as tangible nonexpendable personal property (including information technology systems) 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:

SOCIAL SECURITY, WORKERS COMPENSATION, UNEMPLOYMENT COMPENSATION, MEDICARE, AND RETIREMENT.

Effective July 1, 2020, 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:

RETIREMENT, OPTIONAL RETIREMENT PLANS, WORKERS COMPENSTION, UNEMPLOYMENT, SOCIAL SECURITY, MEDICARE, HEALTH INSURANCE, REGIA, AND TERMINATED EMPLOYEE ACCRUED LEAVE PAYOUTS.

This rate agreement updates the fringe benefits only.

NEXT PROPOSAL DUE DATE

An indirect cost proposal based on actual costs for fiscal year ending 06/30/21, will be due no later than 12/31/21; a fringe benefit proposal based on actual costs for fiscal year ending 06/30/20, will be due no later than 12/31/20.

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. 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 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 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 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.

BY THE INSTITUTION:

Board of Regents of the Nevada System of Higher
Education on behalf of Truckee Meadows Community College

(INSTITUTION)



(SIGNATURE)

Fred Egenberger, Director

(NAME)

on behalf of Jim New, VP of Finance & Adm. Svcs.

(TITLE)

6/22/2020

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)



(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

5/1/2020

(DATE) 6879

HHS REPRESENTATIVE: Jeanette Lu

Telephone: (415) 437-7820



Memo

To: Dr. Karin Hilgersom, President

From: Jim New, Vice President Finance and Administrative Services

Re: Administrator in Charge

A handwritten signature in blue ink, appearing to be "JN", is located to the right of the "From:" line.

I will be out of the office on annual leave starting Friday, June 19, 2020 and returning Tuesday, July 07, 2020. Fred Egenberger, Interim Director of Budget and Planning will be Administrator in Charge with signature authority.

Please route all correspondence for signature through the VPFA office at vpfa@tmcc.edu.

Thank you,

cc: Direct Reports
Vice-Presidents
Deans
Jeanette Durbin
John Albrecht