

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN:
 ORGANIZATION:
 San Diego State University Foundation
 5500 Campanile Drive
 San Diego, CA 92182-1620

DATE:08/06/2020
 FILING REF.: The preceding
 agreement was dated
 08/28/2018

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: Facilities And Administrative 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	06/30/2023	50.50	On-Campus	(A) Org. Research
PRED.	07/01/2018	06/30/2023	26.00	Off-Campus	(A) Org. Research
PRED.	07/01/2018	06/30/2023	59.00	On-Campus	(A) Instruction
PRED.	07/01/2018	06/30/2023	26.00	Off-Campus	(A) Instruction
PRED.	07/01/2018	06/30/2023	34.00	On-Campus	(A) Other Spon. Act.
PRED.	07/01/2018	06/30/2023	26.00	Off-Campus	(A) Other Spon. Act.
PRED.	07/01/2018	06/30/2023	52.50	On-Campus	(B) Org. Research
PRED.	07/01/2018	06/30/2023	28.00	Off-Campus	(B) Org. Research
PRED.	07/01/2018	06/30/2023	66.00	On-Campus	(B) Instruction
PRED.	07/01/2018	06/30/2023	39.00	Off-Campus	(B) Instruction
PRED.	07/01/2018	06/30/2023	34.00	On-Campus	(B) Other Spon. Act.
PRED.	07/01/2018	06/30/2023	26.00	Off-Campus	(B) Other Spon. Act.
PRED.	07/01/2018	06/30/2023	7.10	Off-Campus	(C) IPA

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	07/01/2023	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2023.

*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, student 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.

- (A) Facilities and Administrative Cost Rates
- (B) Facilities and Administrative Cost Rates - DOD Contracts Only
- (C) Intergovernmental Personnel Act Agreements

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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 charged to Federal projects as part of the normal charge for salaries and wages. Separate charges for the cost of these absences are not made. A separate charge is made to Federal projects to cover the cost of unused earned vacation benefits that are paid to terminating employees.

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.

DEFINITION OF ON-CAMPUS, OFF-CAMPUS, AND SPECIAL RATES

OFF-CAMPUS DEFINITION: The off-campus rate is applicable to those projects conducted at facilities not owned by the University. If the project is conducted in leased space and lease costs are directly charged to the project, then the off-campus rate must be used.

PROJECTS CONDUCTED ENTIRELEY ON-CAMPUS OR ENTIRELY OFF-CAMPUS:

Projects conducted entirely on-campus or entirely off-campus will be applied the on-campus or off-campus rate respectively.

PROJECTS CONDUCTED PARTIALLY OFF-CAMPUS AND PARTIALLY ON-CAMPUS:

If the project involves work at both on-campus and off-campus sites, either the on-campus or off-campus rate generally should be applied, consistent with where the majority of the work is to be performed. Salary cost is generally accepted as a measure of work performed in terms of the total project.

USE OF BOTH ON-CAMPUS AND OFF-CAMPUS RATES

The use of both on-campus and off-campus rates for a given project may be justified if both of the respective rates can clearly be identified with a significant portion of salaries and wages of the project. For purposes of this provision, significant is defined as approximately 25% or more of the total costs and a project's total salary and wage costs exceed \$250,000.

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OTHER SPECIAL RATES

These rates apply only to the facility or program to which they are identified. If any additional special rates become necessary the establishment of such rates should be coordinated through the cognizant negotiation agency.

The following fringe benefits are treated as direct costs:

FICA, WORKERS COMPENSATION, HEALTH PLAN CONTRIBUTION, RETIREMENT SYSTEM CONTRIBUTION, DISABILITY INSURANCE, LIFE INSURANCE, UNEMPLOYMENT INSURANCE, AND DENTAL PLAN CONTRIBUTION.

The one year rate extension of the indirect cost rate was granted in accordance with OMB Memorandum M-20-17.

NEXT PROPOSAL DUE DATE

A proposal based on actual costs for fiscal year ending 06/30/22, will be due no later than 12/31/22.

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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. 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:

San Diego State University Foundation

(INSTITUTION)


Agnes Wong Nickerson (Aug 12, 2020 21:58 PDT)

(SIGNATURE)

Agnes Wong Nickerson

(NAME)

Interim Vice President and CFO

(TITLE)

Aug 12, 2020

(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: 2020.08.10 20:32:42 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

8/6/2020

(DATE) 5882

HHS REPRESENTATIVE: Karen Wong

Telephone: (415) 437-7820