

**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN #:

DATE: March 30, 2009

**INSTITUTION:**

University of Colorado-Boulder  
 Accounting Office  
 Adm & Resch Ctr - East Campus  
 Campus Box 579  
 Boulder

FILING REF.: The preceding  
 Agreement was dated  
 April 29, 2008

CO 80309-0579

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)

TYPE	EFFECTIVE PERIOD		RATE (%)	LOCATIONS	APPLICABLE TO
	FROM	TO			
PRED.	07/01/06	06/30/10	51.5	On-Campus	Organized Research
PRED.	07/01/06	06/30/10	26.0	Off-Campus	Organized Research
PRED.	07/01/06	06/30/10	50.5	On-Campus	Instruction
PRED.	07/01/06	06/30/10	26.0	Off-Campus	Instruction
PRED.	07/01/06	06/30/08	47.0	All	(1)
PRED.	07/01/08	06/30/10	47.8	All	(1)
PROV.	07/01/10	UNTIL AMENDED	Use same rates and conditions as those cited for fiscal year ending June 30, 2010.		

(1) Lab for Atmospheric and Space Physics

**\*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, 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.

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SECTION I: FRINGE BENEFITS RATES\*\*

RATE TYPES: FIXED                  FINAL                  PROV. (PROVISIONAL)                  PRED. (PREDETERMINED)

TYPE	EFFECTIVE PERIOD		RATE (%)	LOCATIONS	APPLICABLE TO
	FROM	TO			
FIXED	07/01/09	06/30/10	27.7	All (A)	(2)
FIXED	07/01/09	06/30/10	24.4	All (A)	Regular Faculty
FIXED	07/01/09	06/30/10	13.3	All (A)	(3)
FIXED	07/01/09	06/30/10	5.3	All (A)	Student Faculty
FIXED	07/01/09	06/30/10	1.4	All (A)	Hourly
FIXED	07/01/09	06/30/10	22.5	LASP (1) (B)	Prof. Research

- (1) Lab for Atmospheric and Space Physics leave benefit rate
- (2) Professional F/T & Classified Staff Permanent
- (3) Professional P/T & Classified Staff Temporary

\*\*DESCRIPTION OF FRINGE BENEFITS RATE BASE:

(A) Salaries and wages including vacation, holiday, sick leave pay and other paid absences.

(B) Salaries and wages excluding vacation, holiday, sick leave pay and other paid absences.

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SECTION II: SPECIAL REMARKS

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TREATMENT OF PAID ABSENCES

Except for LASP employees (Professional Researcher Employee Classification only), 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.

For LASP (Professional Researcher Employee Classification only), the cost of vacation, holiday, sick leave pay, and other paid absences are included in a leave benefit rate which is applied to salaries and wages for budgeting and charging purposes for Federal projects, and are not included in direct charges for salaries and wages. Charges for salaries and wages must exclude those paid to LASP (Professional Researcher Employee Classification only) for periods when they are on vacation, holiday, or sick leave, or are otherwise absent from work.

TREATMENT OF FRINGE BENEFITS

This organization uses a fringe benefit rate which is applied to salaries and wages for both budgeting and charging purposes for Federal projects. The following fringe benefits are included in the fringe benefit rate(s): FICA, WORKERS COMPENSATION, HEALTH/LIFE/DENTAL/DISABILITY INS., ANNUITANT'S INS., UNEMPLOYMENT INS., RETIREMENT PLANS, AND TERMINATION PAY.

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.

DEFINITION OF OFF-CAMPUS

Off-campus activity shall be defined as those activities which, because of location where work is performed, do not incur physical plant operations and maintenance costs.

Projects partially performed off-site are apportioned between their on-site components. If 50% or more of the indirect cost rate base costs of the project are determined to be on-site, the entire project is considered on-site. If less than 50% of the indirect cost rate base costs are determined to be on-site, the entire project is considered off-site.

This rate agreement updates the fringe benefits only.

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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 Office of Management and Budget Circular A-21 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 INSTITUTION:

University of Colorado-Boulder  
Accounting Office

(INSTITUTION)

(SIGNATURE)

Steve McNally

(NAME)

Assoc. Vice Chancellor

(TITLE)

April 23, 2009

(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 30, 2009

(DATE) 1002

HHS REPRESENTATIVE: Robert W. Lee

Telephone: (415) 437-7820