



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Service
Division of Cost Allocation

DCA Western Field Office
90 7th Street, Suite 4-809
San Francisco, CA 94103

JUL 31 2008

Sally F. Roush
VP Business & Financial Affairs
San Diego State University Foundation
5500 Campanile Drive
San Diego, CA 92182-1620

Dear Ms. Roush:

A copy of an indirect cost Negotiation Agreement is attached. This Agreement reflects an understanding reached between your organization and a member of my staff concerning the rate(s) that may be used to support your claim for indirect costs on grants and contracts with the Federal Government. Please have the Agreement signed by a duly authorized representative of your organization and return it to me BY FAX, retaining the copy for your files. We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

An indirect cost proposal together with supporting information are required to substantiate your claim for indirect costs under grants and contracts awarded by the Federal Government. Thus, your next proposal based on your fiscal year ending 06/30/11, is due in our office by 12/31/11.

Sincerely,

Wallace Chan
Director

Attachment

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY FAX

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN #:

DATE: July 29, 2008

INSTITUTION:
San Diego State University Foundation
5500 Campanile Drive

FILING REF.: The preceding
Agreement was dated
August 18, 2004

San Diego

CA

92182-1620

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.	07/01/08	06/30/12	49.5	On-Campus	(A) Org. Research
PRED.	07/01/08	06/30/12	26.0	Off-Campus	(A) Org. Research
PRED.	07/01/08	06/30/12	57.7	On-Campus	(A) Instruction
PRED.	07/01/08	06/30/12	26.0	Off-Campus	(A) Instruction
PRED.	07/01/08	06/30/12	33.6	On-Campus	(A) Other Spon. Act.
PRED.	07/01/08	06/30/12	25.7	Off-Campus	(A) Other Spon. Act.
PRED.	07/01/08	06/30/12	51.5	On-Campus	(B) Org. Research
PRED.	07/01/08	06/30/12	28.0	Off-Campus	(B) Org. Research
PRED.	07/01/08	06/30/12	66.0	On-Campus	(B) Instruction
PRED.	07/01/08	06/30/12	34.3	Off-Campus	(B) Instruction
PRED.	07/01/08	06/30/12	33.6	On-Campus	(B) Other Spon. Act.
PRED.	07/01/08	06/30/12	25.7	Off-Campus	(B) Other Spon. Act.
PRED.	07/01/08	06/30/12	7.1	Off-Campus	(C) IPA
PROV.	07/01/12	UNTIL AMENDED	Use same rates and conditions as those cited for fiscal year ending June 30, 2012.		

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

***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.

INSTITUTION:
San Diego State University Foundation

AGREEMENT DATE: July 29, 2008

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

This organization charges the actual cost of each fringe benefit direct to Federal projects. However, it uses a fringe benefit rate which is applied to salaries and wages in budgeting fringe benefit costs under project proposals. The fringe benefits listed below are treated as direct costs.

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 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

DEFINITION OF OFF-CAMPUS RATE

The off-campus rate is applicable to those projects conducted at facilities not owned or leased by the University. However, 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.

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.

INSTITUTION:
San Diego State University Foundation

AGREEMENT DATE: July 29, 2008

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:

San Diego State University Foundation

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(INSTITUTION)

(SIGNATURE)

Sally F. Roush

(NAME)

Vice President for Business and
Financial Affairs

(TITLE)

(DATE)

Wallace Chan

(SIGNATURE)

Wallace Chan

(NAME)

DIRECTOR, DIVISION OF COST ALLOCATION

(TITLE)

July 29, 2008

(DATE) 0177

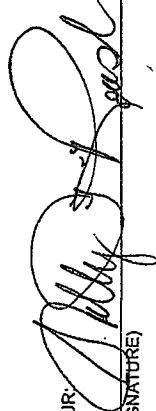
HHS REPRESENTATIVE: Ernest L. Willard

Telephone: (415) 437-7820

SAN DIEGO STATE UNIVERSITY FOUNDATION
FACILITIES AND ADMINISTRATIVE COST RATES
FOR THE PERIOD JULY 1, 2008 THROUGH JUNE 30, 2012

	ORGANIZED RESEARCH		INSTRUCTION		OTHER SPONSORED ACTIVITIES		IPA AGREEMENTS	
	JULY 1, 2008 THROUGH JUNE 30, 2012		JULY 1, 2008 THROUGH JUNE 30, 2012		JULY 1, 2008 THROUGH JUNE 30, 2012		JULY 1, 2008 THROUGH JUNE 30, 2012	
	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS	ON-CAMPUS	OFF-CAMPUS
BUILDING	3.3%	4.0%						
EQUIPMENT	1.6%	0.8%						
INTEREST	3.1%	1.0%						
OPERATIONS & MAINT	14.0%	13.4%						
LIBRARY	1.5%	12.5%						
GENERAL ADMIN	6.7%	4.4%			7.3%			2.6%
DEPT ADMIN	10.9%	8.0%			6.6%			
SPON PROJ ADMIN	8.0%	3.9%			11.7%			4.5%
STUDENT SERV ADMIN	0.4%	9.7%			0.1%			
ADMIN COMPONENTS	26.0%	26.0%	26.0%	26.0%	25.7%	25.7%	25.7%	7.1%
TOTAL	49.5%	26.0%	57.7%	26.0%	33.6%	25.7%	25.7%	7.1%

* - ADMINISTRATIVE COMPONENTS LIMITED TO 26% IN ACCORDANCE WITH OMB CIRCULAR A-21

CONCUR: 
(SIGNATURE)

Vice President for Business and Financial Affairs

TITLE

July 28, 2008

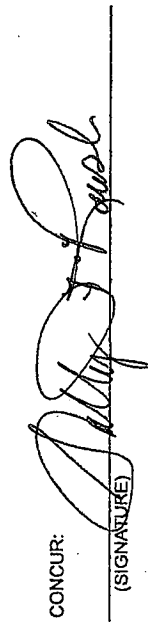
DATE

SAN DIEGO STATE UNIVERSITY FOUNDATION
FACILITIES AND ADMINISTRATIVE COST RATES
FOR THE PERIOD JULY 1, 2008 THROUGH JUNE 30, 2012

DOD CONTRACTS ONLY

	ORGANIZED RESEARCH		INSTRUCTION		OTHER SPONSORED ACTIVITIES		IPA AGREEMENTS	
	JULY 1, 2008 THROUGH JUNE 30, 2012		JULY 1, 2008 THROUGH JUNE 30, 2012		JULY 1, 2008 THROUGH JUNE 30, 2012		JULY 1, 2008 THROUGH JUNE 30, 2012	
	ON-CAMPUS OFF-CAMPUS		ON-CAMPUS OFF-CAMPUS		ON-CAMPUS OFF-CAMPUS			
BUILDING	3.3%		4.0%		0.8%			
EQUIPMENT	1.6%		0.8%		0.2%			
INTEREST	3.1%		1.0%		0.6%			
OPERATIONS & MAINT	14.0%		13.4%		4.5%			
LIBRARY	1.5%		12.5%		1.8%			
GENERAL ADMIN	7.2%		5.8%		7.3%			2.6%
DEPT ADMIN	11.8%		10.6%		6.6%			
SPON PROJ ADMIN	8.6%		5.1%		11.7%			4.5%
STUDENT SERV ADMIN	0.4%		12.8%		0.1%			
ADMIN COMPONENTS	28.0%	28.0%	34.3%	34.3%	25.7%	25.7%	25.7%	7.1%
TOTAL	51.5%	28.0%	66.0%	34.3%	33.6%	25.7%	25.7%	7.1%

CONCUR:


(SIGNATURE)

Vice President for Business and Financial Affairs
TITLE

July 28, 2008
DATE