

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN #: 1846000555A7

DATE: October 7, 2004

INSTITUTION:
 Univ of Colorado at Denver & Health Sciences Ctr.
 Finance Office
 Mail Stop F425
 P.O. Box 6508
 Aurora

FILING REF.: The preceding Agreement was dated April 14, 2004

CO 80045-0508

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.	07/01/04	06/30/07	54.0	(1) On-Cam.	Organized Research
PRED.	07/01/04	06/30/07	43.0	(2) On-Cam.	Organized Research
PRED.	07/01/04	06/30/07	26.0	(3) Off-Cam.	Organized Research
PRED.	07/01/04	06/30/07	35.0	(1) On-Cam.	Instruction
PRED.	07/01/04	06/30/07	44.0	(2) On-Cam.	Instruction
PRED.	07/01/04	06/30/07	26.0	(3) Off-Cam.	Instruction
PRED.	07/01/04	06/30/07	26.0	All Location	Other Spons Projects
PROV.	07/01/07	UNTIL AMENDED	Use same rates and conditions as those cited for fiscal year ending June 30, 2007.		

- (1) Health Sciences Campus
- (2) Downtown Denver Campus
- (3) All Campuses

*BASE: Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials and 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). Equipment, capital expenditures, animal resource center charges, charges for patient care, tuition remission, rental costs, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000 shall be excluded from modified total direct costs.

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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 claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims for the costs of these paid absences are not made.

DEFINITION OF OFF-CAMPUS

A project is considered off-campus if more than 50% of the project (excluding subcontracts) is conducted at an off-campus location by university employees. Off-campus is defined as locations other than university owned or operated facilities, and the costs of physical plant and library are not applicable to the project as indirect costs. Off-Campus sites include the University Hospital and Children's Hospital.

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.

The following fringe benefits are treated as direct costs:

PERA, FICA, WORKERS COMPENSATION, UNEMPLOYMENT COMPENSATION, MEDITAX, SHORT-TERM DISABILITY, HEALTH/LIFE INSURANCE, AND OTHER ALTERNATIVE RETIREMENT PROGRAMS.

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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:

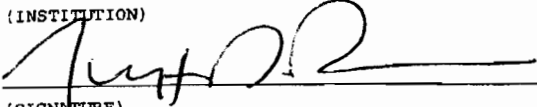
The rates in this Agreement were approved in accordance with the authority in Office of Management and Budget Circular A-21 Circular, and should be applied to grants, contracts and other agreements covered by this Circular, subject to any limitations in A above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

BY THE INSTITUTION:

Univ of Colorado at Denver & Health Sciences Ctr.

Finance Office

(INSTITUTION)



(SIGNATURE)

JEFFREY D. PARKER

(NAME)

AVC Finance + Controller

(TITLE)

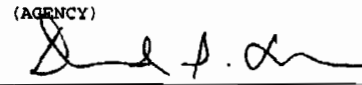
10/11/04

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)



(SIGNATURE)

David S. Low

(NAME)

DIRECTOR, DIVISION OF COST ALLOCATION

(TITLE)

October 7, 2004

(DATE) 1005

HHS REPRESENTATIVE: Wallace Chan

Telephone: (415) 437-7820

SENDING CONFIRMATION

DATE : OCT-11-2004 MON 11:31
NAME : UCHSC FINANCE
TEL : 3037240802

PHONE : 914154377823P58793
PAGES : 2/2
START TIME : OCT-11 11:30
ELAPSED TIME : 00'20"
MODE : ECM
RESULTS : OK

FIRST PAGE OF RECENT DOCUMENT TRANSMITTED..

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Finance Office

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SECTION II: GENERAL

A. LIMITATIONS:

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(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 rates would be subject to renegotiation at the discretion of the Federal Government.

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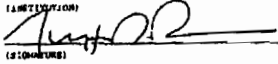
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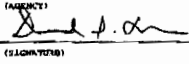
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BY THE INSTITUTION:
Univ of Colorado at Denver & Health Sciences Ctr
FINANCE OFFICE
(LIMITATION)

(SIGNATURE)
JEFFREY D. DURKEE
(NAME)
AVC Finance + Controller
(TITLE)
10/11/04
(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT
DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

(SIGNATURE)
David S. Low
(NAME)
DIRECTOR, DIVISION OF COST ALLOCATION
(TITLE)
October 7, 2004
(DATE) 1208
CMS REPRESENTATIVE: Wallace Chan
Telephone: (315) 437-7820

FAX TRANSMISSION

Division of Cost Allocation
Dept of Health & Human Services
50 United Nations Plaza, Rm. 347
San Francisco, CA 94102-4999

We are testing a new procedure of faxing (instead of mailing) agreements to you. If you have any problems with the legibility of any part of the agreement please contact this office.

Note: Please only fax back the signed page of the agreement.
(Also, if applicable, Exhibit A, concurrence signatures, etc.)

A fax cover sheet is not required.

Fax: (415) 437-7823

Phone: (415) 437-7820 • E-mail: dcasf@psc.gov