

Wake Forest University Health Sciences Facilities & Administrative (F&A) Cost Rates Schedule

FEDERAL SPONSOR				
APPLICABLE TO	LOCATION	EFFECTIVE PERIOD	RATE	BASE
Organized Research (OR)	On-Campus	07/01/2007 - 06/30/2012	48.00%	MTDC
Other Sponsored Activities (OSA)	On-Campus	07/01/2006 - 06/30/2012	33.00%	MTDC
Sponsored Instruction (SI)	On-Campus	07/01/2006 - 06/30/2012	43.00%	MTDC
* OR, OSA, SI	Off-Campus	07/01/2006 - 06/30/2012	26.00 or 27.10%	MTDC

INDUSTRY / FOR PROFIT SPONSOR				
APPLICABLE TO	LOCATION	EFFECTIVE PERIOD	RATE	BASE
Organized Research (OR)	On-Campus	07/01/2007 - 06/30/2012	48.00%	MTDC
Other Sponsored Activities (OSA)	On-Campus	07/01/2006 - 06/30/2012	33.00%	MTDC
OR and OSA	Off-Campus	07/01/2006 - 06/30/2012	26.00%	MTDC
Clinical Trials	On-Campus & Off-Campus	07/01/2006 - 06/30/2010	26.00%	TDC

OTHER SPONSOR				
SPONSOR	LOCATION	EFFECTIVE PERIOD	RATE	BASE
State	All	07/01/2006 - Until Amended	Per Sponsor Policy. If there is no policy, use the applicable federal rate and base.	
Foundation	All	07/01/2006 - Until Amended	Per Sponsor Policy. If there is no policy, use the applicable federal rate and base.	

FEDERAL rates based on DHHS Rate Agreement dated and effective November 20, 2006 for the period 7/1/2005 through 6/30/2010 and the Rate Agreement (extension) dated May 5, 2009 for the period 7/1/2010 through 6/30/2012.

ORGANIZED RESEARCH means all research and development activities that are separately budgeted and accounted for. Research is the systematic study directed toward increased scientific knowledge or understanding of the subject under investigation. Development is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including the design and development of prototypes and processes. Organized Research includes federal clinical trials.

* Off-campus OR that is located within commuting distance (defined as 50 miles) to the University is 27.1%. (Referred to as Off-campus, Adjacent)

* Off-campus OR that is located beyond commuting distance to the University is 26.00%.

* Off-campus OSA and SI is 26.00% for all locations.

OTHER SPONSORED ACTIVITIES involve the performance of service or demonstrative activities not defined as Organized Research or Instruction. Examples of such activities include health service projects, community service programs, technical testing and product evaluations that are not clinical trials.

SPONSORED INSTRUCTION is instructional or training activity established by grant, contract, or cooperative agreement that is not considered to be Research Training.

INDUSTRY/FOR PROFIT rates effective for all new projects as of Feb. 1, 2007. These rates will be reviewed and possibly updated each year.

INDUSTRY/FOR PROFIT CLINICAL TRIALS - A study designed to assess the safety and/or efficacy of drugs, devices, treatments or preventive measures in humans.

TDC (Total Direct Costs) includes expenses that are excluded from MTDC (Modified Total Direct Costs) such as capital equipment, charges for patient care, and costs of subcontracts in excess of \$25,000.

OFF-CAMPUS is defined as a project or part of a project where the activity is conducted in leased space that is charged directly to the project. If the project is not directly charged for the lease cost and the lease is part of the F&A rate, then the project is considered On-Campus.

ALL PROPOSALS must provide for full Indirect Cost (F&A) Recovery at the appropriate rate as noted in the above schedule.

Rate Schedule Updated: 10/29/2009.

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN #: 22-3849199

DATE: November 20, 2006

INSTITUTION:

Wake Forest University Health Sciences
 (Formerly, Wake Forest Univ. School of Medicine)
 Medical Center Boulevard
 Winston-Salem NC 27157-

FILING REF.: The preceding
 Agreement was dated
 July 2, 2002

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*

SECTION I: FACILITIES AND ADMINISTRATIVE COST RATES*					
RATE TYPES: FIXED		FINAL	PROV. (PROVISIONAL)	PRED. (PREDETERMINED)	
TYPE	EFFECTIVE PERIOD		RATE (%)	LOCATIONS	APPLICABLE TO
	FROM	TO			
FINAL	07/01/05	06/30/06	43.5	On-Campus	Organized Research
PRED.	07/01/06	06/30/07	47.0	On-Campus	Organized Research
PRED.	07/01/07	06/30/10	48.0	On-Campus	Organized Research
FINAL	07/01/05	06/30/06	23.8	Off-Campus	Organized Rsch (A)
PRED.	07/01/06	06/30/10	26.0	Off-Campus	Organized Rsch (A)
FINAL	07/01/05	06/30/06	25.0	Off-Campus	Organized Rsch (B)
PRED.	07/01/06	06/30/10	27.1	Off-Campus	Organized Rsch (B)
FINAL	07/01/05	06/30/06	43.0	On-Campus	Instruction
PRED.	07/01/06	06/30/10	43.0	On-Campus	Instruction
FINAL	07/01/05	06/30/06	26.0	Off-Campus	Instruction
PRED.	07/01/06	06/30/10	26.0	Off-Campus	Instruction
FINAL	07/01/05	06/30/06	33.0	On-Campus	Other Sponsored Act
PRED.	07/01/06	06/30/10	33.0	On-Campus	Other Sponsored Act
FINAL	07/01/05	06/30/06	26.0	Off-Campus	Other Sponsored Act
PRED.	07/01/06	06/30/10	26.0	Off-Campus	Other Sponsored Act
PROV.	07/01/10	UNTIL AMENDED	Use same rates and conditions as those cited for fiscal year ending June 30, 2010.		

(A) Off-Campus: Location beyond the commuting distance of the University.

(B) Off-Campus, Adjacent: Location within the commuting distance of the University.

***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:
Wake Forest University Health Sciences
(Formerly, Wake Forest Univ. School of Medicine)

AGREEMENT DATE: November 20, 2006

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

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 costs of these paid absences.

OFF-CAMPUS DEFINITION: For all activities performed in facilities not owned by the institution and to which rent is directly allocated to the project(s), the off-campus rate will apply. Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.

Fringe Benefits include: FICA, Workers' Compensation, Unemployment Insurance, Retirement, Group Life Insurance, Health & Dental Insurance, Tuition Assistance, Child Care, Long Term Disability, Post Retirement Health and Employee Assistance.

Equipment means an article of nonexpendable tangible personal property having a useful life of more than one year, and an acquisition cost of \$3,500 or more per unit.

INSTITUTION:
Wake Forest University Health Sciences
(Formerly, Wake Forest Univ. School of Medicine)

AGREEMENT DATE: November 20, 2006

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.

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:

Wake Forest University Health Sciences
(Formerly, Wake Forest Univ. School of Medicine)
(INSTITUTION)

Douglas E. Lischke
(SIGNATURE)

Douglas E. Lischke
(NAME)

Controller
(TITLE)

January 26, 2007
(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

Department of Health and Human Services
(AGENCY)

Darryl W. Mayes
(SIGNATURE)

Darryl Mayes
(NAME)

Director
Division of Cost Allocation
(TITLE)

November 20, 2006
(DATE) 0040

HHS REPRESENTATIVE: Jason Madigan
Telephone: (202) 401-2808

ORIGINAL**COLLEGES AND UNIVERSITIES RATE AGREEMENT**

EIN #: 22-3849199

DATE: May 5, 2009

INSTITUTION:

Wake Forest University Health Sciences
 (Formerly, Wake Forest Univ. School of Medicine)
 Medical Center Boulevard
 Winston-Salem NC 27157-

FILING REF.: The preceding
 Agreement was dated
 November 20, 2006

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)**

<u>TYPE</u>	<u>EFFECTIVE PERIOD</u>		<u>RATE (%)</u>	<u>LOCATIONS</u>	<u>APPLICABLE TO</u>
	<u>FROM</u>	<u>TO</u>			
PRED.	07/01/10	06/30/12	48.0	On-Campus	Organized Research
PRED.	07/01/10	06/30/12	26.0	Off-Campus	Organized Rsch (A)
PRED.	07/01/10	06/30/12	27.1	Off-Campus	Organized Rsch (B)
PRED.	07/01/10	06/30/12	43.0	On-Campus	Instruction
PRED.	07/01/10	06/30/12	26.0	Off-Campus	Instruction
PRED.	07/01/10	06/30/12	33.0	On-Campus	Other Sponsored Act
PRED.	07/01/10	06/30/12	26.0	Off-Campus	Other Sponsored Act
PROV.	07/01/12	UNTIL AMENDED	Use same rates and conditions as those cited for fiscal year ending June 30, 2012.		

(A) Off-Campus: Location beyond the commuting distance of the University.

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***BASE:**

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INSTITUTION:

Wake Forest University Health Sciences
(Formerly, Wake Forest Univ. School of Medicine)

AGREEMENT DATE: May 5, 2009

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Equipment means an article of nonexpendable tangible personal property having a useful life of more than one year, and an acquisition cost of \$3,500 or more per unit.

INSTITUTION:
Wake Forest University Health Sciences
(Formerly, Wake Forest Univ. School of Medicine)

AGREEMENT DATE: May 5, 2009

SECTION III: GENERAL

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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.

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:

Wake Forest University Health Sciences
(Formerly, Wake Forest Univ. School of Medicine)
(INSTITUTION)

Douglas E. Lischke
(SIGNATURE)

Douglas E. Lischke
(NAME)

Associate VP and Controller
(TITLE)

May 21, 2009
(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

Department of Health and Human Services
(AGENCY)

Darryl Mays
(SIGNATURE)

Darryl Mays
(NAME)

Director
Division of Cost Allocation
(TITLE)

May 5, 2009
(DATE) 0040

HHS REPRESENTATIVE: Robbin Powell
Telephone: (202) 401-2808