

DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Service

DIVISION OF COST ACCOUNTING

Room 732
1301 Young Street
Columbia, MO 65202

FAX: (214) 767-3264

May 15, 2013

Ms. Natalie Krawitz
Vice President for Finance and Administration
University of Missouri - St. Louis
215 University Hall
Columbia, MO 65211

Dear Ms. Krawitz:

The copy of your request and the information regarding the Fixed Fringe Benefit Data Agreement are enclosed. 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 facilities and administrative costs on grants and contracts with the Federal Government.

Please have the original signed by an authorized representative of your organization and fax it to me, retaining a copy for your files. Our fax number is (214) 767-3264. We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

The Fixed Fringe Benefit cost rate(s) for the fiscal year ending June 30, 2013 are based on actual costs for the fiscal year ended June 30, 2011. They included the following under-recovered (-) or over-recovered (+) costs:

All Employees: (\$377,870) Under recovery amount

The fixed rate(s) for fiscal year ended June 30, 2011 is considered final.

The Fixed Fringe Benefit cost rate(s) for the fiscal year ending June 30, 2014 are based on actual costs for the fiscal year ended June 30, 2012. They included the following under-recovered (-) or over-recovered (+) costs:

All Employees: \$797,914 Over recovery amount

The fixed rate(s) for fiscal year ended June 30, 2012 is considered final.


Ms. N. Krawitz
May 15, 2013
Page 2 of 2

A Fringe Benefit cost proposal, together with supporting information and the certified audit financial statement, is required every year. Thus, your next Fringe Benefit cost proposal based on actual costs for the fiscal year ending June 30, 2013 is due in our office by December 31, 2013. Your next Facilities and Administrative costs proposal based on actual costs for the fiscal year ending June 30, 2015 is due in our office by December 31, 2015.

signing in the space provided below of this letter.

Thank you for your cooperation.

Sincerely,


Arif Katun
Director
Division of Cost Allocation

Enclosures

ACCEPTANCE

University of Missouri – St. Louis

Institution

Signature

Name

Title

Date

5/31/2013

Date

COLLEGES AND UNIVERSITIES RATE AGREEMENT

TIN 1426002859B1

DATE: 05/15/2013

ORGANIZATION:

University of Missouri, St. Louis
 215 University Hall
 Columbia, MO 65211-3020

FILING REF: The preceding agreement was dated 07/23/2012

agreements with the Federal Government, subject to the conditions in Section III.

SECTION I: INDIRECT COST RATES

DATE TYPES: ~~FINAL~~ ~~PROV. (PROVISIONAL)~~ ~~PRED. (PREDETERMINED)~~

DEFECTIVE PERIOD

TYPE	FROM	TO	RATE (%)	LOCATION	APPLICABLE TO
PRED.	07/01/2009	06/30/2012	51.00	On Campus	Organized Research
PRED.	07/01/2009	06/30/2012	51.50	On Campus	Instruction
PRED.	07/01/2009	06/30/2012	35.00	On Campus	Other Spon. Act.
PRED.	07/01/2009	06/30/2012	26.00	Off Campus	All Programs
PRED.	07/01/2012	06/30/2016	51.00	On Campus	Organized Research
PRED.	07/01/2012	06/30/2016	51.50	On Campus	Instruction
PRED.	07/01/2012	06/30/2016	35.00	On Campus	Other Spon. Act.
PRED.	07/01/2012	06/30/2016	26.00	Off Campus	All Programs
PROV.	07/01/2016	Until Amended			"Use same rates and conditions as those cited for Fiscal Year Ending 06/30/16."

ORGANIZATION: University of Missouri- St Louis

AGREEMENT DATE: 5/15/2013

*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.

ORGANIZATION: University of Missouri - ST. LOUIS

AGREEMENT DATE: 5/15/2013

SECTION 1: FRINGE BENEFIT RATES

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	7/1/2012	6/30/2013	23.00	All	All Employees
FIXED	7/1/2013	6/30/2014	23.80	All	All Employees
PROV	7/1/2014	Until amended		"Use same rates and conditions as cited for FYE 6/30/14."	

DESCRIPTION OF FRINGE BENEFITS RATE DATE

Salaries and wages.

ORGANIZATION: University of Missouri- St Louis

AGREEMENT DATE: 5/15/2013

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

The fringe benefits are charged using the rate(s) listed in the Fringe Benefits Section of this Agreement. The fringe benefits are charged to the project(s) identified in the Agreement and are charged individually as direct costs. The fringe benefits included in the rate(s) are listed in the Special Remarks Section of this agreement.

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 these costs.

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:

- Retirement
- Disability Insurance
- Tuition Remission
- Worker's Compensation
- Unemployment Insurance
- Health Insurance
- Life Insurance
- Dental Insurance
- Wellness Program

Equipment Definition -

Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

ORGANIZATION: University of Missouri- St. Louis

AGREEMENT DATE: 5/15/2013

SECTION III: GENERAL

A. LIMITATIONS:

The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant. The rates in this Agreement shall be the rates that funds are available. Acceptance of the rates is subject to the... facilities and administrative cost pools as finally accepted; such costs are legal obligations of the organization and are allowable under the governing cost... 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 in the method of accounting for costs which affect the amount of reimbursement resulting from the use of... are not limited to changes in the charging of a particular type of cost from facilities and administrative to direct... may result in cost disallowances.

C. FIXED RATES:

... of the costs for the period covered by the rate. When the actual costs for this period are determined, adjustments will be made to a rate of a future year(s) to compensate for... to establish the fixed rate and actual costs.

... and should be applied to grants, contracts and other agreements covered by this Circular, subject to any limitations... of the Agreement.

E. OTHER:

If any Federal contract, grant or other agreement is reimbursing facilities and administrative costs by a means other than... allocable to these programs.

ON BEHALF OF THE FEDERAL GOVERNMENT:

University of Missouri- St. Louis

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(INSTITUTION)

(AGENCY)

Natalie Krawitz

Arif Karim

(SIGNATURE)

(SIGNATURE)

Natalie "Nikki" Krawitz

Arif Karim

(NAME)

(NAME)

Vice President for Finance and Administration

(TITLE)

(TITLE)

5/31/2013

5/15/2013

(DATE)

(DATE) 7090

HHS REPRESENTATIVE: Theodore Poster

Telephone: (214) 767-3261