



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Service
Division of Cost Allocation
Central States Field Office

1301 Young Street, Room 732
Dallas, Texas 75202

(214)-767-3261
FAX: (214)-767-3264

Dr. Jerry Baudin
Vice Chancellor for Finance & Administrative Services
300 Thomas Boyd Hall
Baton Rouge, LA 70803-2701

Dear Dr. Baudin:

... facilities and administrative cost rate agreement is being fixed to
used to support your claim for facilities and administrative costs on grants
and contracts with the Federal Government.

Please have the agreement signed by an authorized representative of your
appropriate awarding organizations of the Federal Government for their use

The Fixed Fringe Benefit rate(s) for the fiscal year ending 6/30/08 are based
on the actual costs for the fiscal year ending 6/30/07. They include the following

Federal Employees = Under-recovery amount of (\$45,000).
The total under-recovery was (\$440,000). The University agreed to waive
\$394,900 of the under-recovery amount from FY 06 fixed rate.

Non-Federal Employees = Under-recovery amount of (\$4,599,441).
The total under-recovery was (\$6,599,441). The University agreed to
waive \$4,599,441 of the under-recovery amount from FY 06 fixed rate.

The fixed rate(s) for fiscal year ending June 30, 2006 are considered final.

The Fixed Fringe Benefit Rate(s) for Fiscal Year ending 6/30/09 are based on
actual costs for the Fiscal year end 6/30/07. They include the following under
recovered (-) or over-recovered (+) costs:

Main Campus Employees = Under-recovery of (\$19,378,308).
The total under-recovery was (\$19,378,308). The University agreed to waive
\$9,378,308 of the under-recovery amount from FY 07 fixed rate.

Federal Employees = Under-recovery of (\$25,000).
The total under-recovery was (\$808,685). The University agreed to waive

Non Federal Employees - Recovery amount of -0-

The total under-recovery was (\$8,248,676). The University agreed to waive all of the under recovery amount from FY 07 fixed rate.

A Fringe Benefit proposal, together with supporting information, is required each year. Thus, your next Fringe Benefit proposal based on actual costs for the fiscal year ending June 30, 2008 is due in our office by December 31, 2007. Your next BBA proposal based on actual costs for the fiscal year ending June 30, 2007 is due in our office by December 31, 2007.

Since this is an integral part of the Negotiation Agreement, please note your acceptance by signing in the space provided below.

Thank you for your cooperation.

Sincerely,

Henry Williams
Henry Williams
Director

Jerry J. Baudin

Name

Jerry J. Baudin

Vice Chancellor for

Finance & Administrative Services

Date

3/26/08

COLLEGE AND UNIVERSITY RATE AGREEMENT

EIN #: 1726000848A1

DATE: February 19, 2008

Baton Rouge

LA 70803-2701

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

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

EFFECTIVE PERIOD

TYPE	TYPE	FROM	TO	RATE (%)	LOCATION	APPLICABLE TO
PRED.		07/01/05	06/30/07	47.0	On Campus	Organized Research
PRED.		07/01/05	06/30/07	36.0	Off Campus	Organized Research
PRED.		07/01/05	06/30/07	26.0	Off Campus	Acad Ctr All Programs
PRED.		07/01/07	06/30/08	26.0	Off Campus	Organized Research
PRED.		07/01/07	06/30/08	26.0	Off Campus	Acad Ctr All Programs
PRED.		07/01/07	06/30/08	26.0	Off Campus	Acad Ctr All Programs
PRED.		07/01/07	06/30/08	26.0	Off Campus	Acad Ctr All Programs
PRED.		07/01/07	06/30/08	26.0	Off Campus	Acad Ctr All Programs
PRED.		07/01/07	06/30/08	26.0	Off Campus	Acad Ctr All Programs
PROV.		07/01/08	UNTIL AMENDED			Use same rates and conditions as those cited

*BASE:

Modified total direct costs, consisting of all salaries and wages 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

INSTITUTION:
Louisiana State University and A & M College

AGREEMENT DATE: February 19, 2008

SECTION I: FRINGE BENEFITS RATES**

EFFECTIVE PERIOD

FIXED	07/01/07	06/30/08	22.0	Main Campus	Main Campus Employees
FIXED	07/01/07	06/30/08	22.0	Ag Center	Federal Employees
FIXED	07/01/07	06/30/08	22.0	Ag Center	Non-Fed Employees
FIXED	07/01/08	06/30/09	24.0	Main Campus	Main Campus Employees
FIXED	07/01/08	06/30/09	24.0	Ag Center	Non-Fed Employees
PROV.	07/01/09	UNTIL AMENDED	Use same rates and conditions as those cited for fiscal year ending June 30, 2009.		

**DESCRIPTION OF FRINGE BENEFITS RATE BASE:
Salaries and wages.

INSTITUTION:
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AGREEMENT DATE: February 19, 2008

SECTION II. SPECIAL DEMANDS

TERMINES OF PAID ABSENCES

The fringe benefits for employees going paid absent in accordance with this agreement shall be the fringe benefits included in the rate (A) and listed below.

TERMINES 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.

with apply. Grants of contracts will not be subject to more than one rate cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

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.

FRINGE BENEFITS:

- | | |
|--|---|
| Main Campus-
Group Medical & Life Insurance | Agricultural Centers-
Medical & Life Insurance Group |
| LA State Retirement System | Unemployment Compensation |
| TIAA-CREF Matching Retirement | Workers' Compensation |
| Teachers' Retirement System | Social Security |
| Workers' Compensation | Sabbatical Leave |
| Termination Pay | Non-Federal Employees: |
| Sabbatical Leave | LA State Retirement Syst. |
| Employee Tuition Exemption | Teachers' Retirement |
| Program | Optional Retirement Plan |
| LA School Employees Retirement System | Fed. Civil Service Ret. |

INSTITUTION:

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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... The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or... The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or...

B. ACCOUNTING CHANGES:

Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require... Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require...

C. FIXED RATES:

Costs for this period are determined... between the costs used to establish the fixed rate and actual costs.

D. USE BY OTHER FEDERAL AGENCIES:

Costs accepted in accordance with the authority in Office of Management and Budget Circular A-21... Costs accepted in accordance with the authority in Office of Management and Budget Circular A-21...

of any Federal contract grant or other government is reimbursing facilities and administrative costs by a means other than the... of any Federal contract grant or other government is reimbursing facilities and administrative costs by a means other than the...

BY THE INSTITUTION

ON BEHALF OF THE FEDERAL GOVERNMENT:

(INSTITUTION)

Jerry J. Baudin

(SIGNATURE)

Jerry J. Baudin

(NAME)

Vice Chancellor for Finance & Administrative Services

March 26, 2008

(DATE)

(AGENCY)

Henry Williams

(SIGNATURE)

Henry Williams

(NAME)

DIRECTOR, DIVISION OF COST ALLOCATION-

February 19, 2008

(DATE) 0022

HHS REPRESENTATIVE: Wanda Rayfield