



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center

Financial Management Service

Division of Cost Allocation

Central State Field Office

1301 Young Street

Room 732

Dallas, Texas 75202

(214)-767-3261

(214)-767-3264 FAX

May 21, 2009

Dr. Jerry Baudin  
Vice Chancellor for Finance & Administrative Services  
Louisiana State University and A&M College  
30 Thomas Boyd Hall  
Baton Rouge, LA 70803

Dear Mr. Baudin:

A copy of a facilities and administrative cost and fringe benefit Rate Agreement are enclosed.

This agreement is read by an authorized representative of your organization and for it

101 MICH USC.

The Fixed Fringe Benefit cost rate(s) for the fiscal year ending June 30, 2009 are based on actual

OVER-RECOVERED (-) AMOUNTS:

Main Campus Employees Under-recovery amount (\$10,000,000)

The under-recovery amount from FY 07 fixed rate

Federal Employees Under-recovery amount (\$25,000)

The total under-recovery amount was (\$25,000). The university agreed to waive (\$25,000) of the under recovery amount from FY 07 fixed rate.

Non-Federal Employees -0- Recovery

The total under-recovery amount was (\$0,000,000). The university agreed to waive all of the under-recovery amount from FY 07 fixed rate.

The fixed rate(s) for fiscal year ended June 30, 2007 is considered final

The Fixed Fringe Benefit cost rate(s) for the fiscal year ending June 30, 2010 are based on actual costs for the fiscal year ended June 30, 2008. They included the following under-recovered (-) or over-recovered (+) amounts:

Main Campus Employees Under recovery amount of (\$3,352,523)

The total under recovery was (\$3,352,523). The university agreed to waive all of the under-recovery amount from FY 08 fixed rate.

Federal Employees Under recovery amount of (\$3,013)

The total under recovery amount was (\$4,258,103). The university agreed to waive all of the under-recovery amount from FY 08 fixed rate.

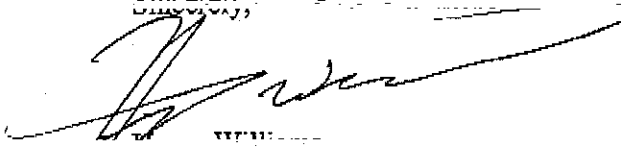
The fixed rate(s) for fiscal year ended June 30, 2008 is considered final.

A Fringe Benefit cost proposal, together with supporting information and the certified audit financial statement, is required each year. Thus, your next Fringe Benefit cost proposal based on actual costs for the fiscal year ending June 30, 2009 is due in our office by December 31, 2008.

Your next Facilities and Administrative cost rate proposal based on actual costs for the fiscal year ending June 30, 2010 is due in our office by December 31, 2010.

Thank you for your cooperation.

Sincerely,  
Director



Director  
Division of Cost Allocation  
Central States Field Office

Enclosures  
ACCEPTANCE

*Kerry G. Sandlin*

Title

Date

5/22/09

NAME CHANCELLOR FOR FINANCE AND ADMINISTRATIVE SERVICES

### COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN #: 1726000848A1

DATE: May 21, 2009

**INSTITUTION:**

Louisiana State University and A & M College  
330 Thomas Boyd Hall  
Baton Rouge LA 70803-2701

FILING REF.: The preceding Agreement was dated November 10, 2008

The rates approved in this agreement are for use on grants, contracts and other agreements subject to the conditions in Section III

**SECTION I. FACILITIES AND ADMINISTRATIVE COST RATES\***

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

**EFFECTIVE PERIOD**

PRED.	07/01/08	06/30/11	48.0	On Campus	Organ. Research (1)
			26.0	Off Campus	Organ. Research (1)
			12.0	On Campus	Appl. & All Programs

PRED.	07/01/08	06/30/11	49.0	On Campus	Instruction
			26.0	Off Campus	Other Spec. Act.

(1) Includes all Pennington Biomedical Research Center Projects.

**\*BASE:**

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, 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 the portion of each subgrant and subcontract in excess of \$25,000.

INSTITUTION:  
Louisiana State University and A & M College

AGREEMENT DATE: May 21, 2009

SECTION II: FRINGE BENEFITS RATES

TYPE	EFFECTIVE PERIOD		RATE (%)	LOCATIONS	APPLICABLE TO
	FROM	TO			
FIXED	07/01/08	06/30/09	29.0	AG Center	Federal Employees
FIXED	07/01/08	06/30/09	31.0	AG Center	Non-Fed Employees
FIXED	07/01/08	06/30/10	34.0	Main Campus	Main Campus Employee
FIXED	07/01/09	06/30/10	28.0	AG Center	Federal Employees
FIXED	07/01/09	06/30/10	34.0	AG Center	Non-Fed Employees
PROV.	07/01/10	UNTIL AMENDED	Use same rates and conditions as those cited for fiscal year ending June 30, 2010.		

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

INSTITUTION:

Louisiana State University and A & M College

AGREEMENT DATE: May 21, 2009

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

The fringe benefits included in the rate(s) listed in the Fringe Benefits Section of this Agreement. The fringe benefits included in the rate(s) 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 for the costs of these paid absences are not made.

OFF CAMPUS DEFINITION: For all activities performed in facilities not owned by the

entire project.

Equipment Definition -

life of more than one year and an acquisition cost of \$5,000 or more per unit.

FRINGE BENEFITS:

- |  |   |
|--|---|
| Main Campus-<br>Medical & Life Insurance | Agricultural Centers-<br>Medical & Life Insurance Group |
| La. State Retirement System              | Unemployment Compensation                               |
| Teachers' Retirement System              | Workload Compensation                                   |
| Workers' Compensation                    | Social Security   |
| Termination Pay                          | Sabbatical Leave  |
| Sabbatical Leave                         | Non-Federal Employees:                                  |
| Optional Retirement Plan                 | La. State Retirement Syst.                              |
| Employee Tuition Exemption Program       | TIAA-CREF Matching Ret.                                 |
| Social Security                          | Teachers' Retirement                                    |
| La. Deferred Comp. 457 Plan              | Optional Retirement Plan                                |
| LA School Employees Retirement System    | Federal Employees:                                      |
|  | Fed. Civil Service Ret.                                 |

INSTITUTION:  
Louisiana State University and A & M College

AGREEMENT DATE: May 27, 2009

(1) Only costs incurred by the Institution were included in the original cost estimate. Changes to the method of accounting for costs which affect the amount of expenditures during the Agreement period shall be materially impacted or interrupted, and require renegotiation at the discretion of the Federal Government.

**B. ACCOUNTING CHANGES:**

Changes suggested by the institution to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of expenditures during the Agreement period shall be materially impacted or interrupted, and require renegotiation at the discretion of the Federal Government.

**C. FIXED RATES:**

A fixed rate in this Agreement is based on an estimate of the costs for the period covered by the rate. When the actual between the costs used to establish the fixed rate and actual costs.

Agreement.

programs.

The Institution should (1) credit such costs to the affected programs, and (2) apply the programs.

BY THE INSTITUTION:  
Louisiana State University and A & M College

(INSTITUTION)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Jerry D. Baudin

(NAME) VICE CHANCELLOR FOR FINANCE  
AND ADMINISTRATIVE SERVICES

(TITLE)

(DATE)

5/27/09

Henry Williams

(NAME)

DIRECTOR, DIVISION OF COST ALLOCATION

(TITLE) CENTRAL STATES FIELD OFFICE

May 21, 2009

(DATE) 0022

HHS REPRESENTATIVE: Denise Shirlee

Telephone: (214) 767-3313