

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN #: 1436003859B1

DATE: June 12, 2009

INSTITUTION:
 University of Missouri- St Louis
 The University of Missouri System
 118 University Hall
 Columbia MO 65211-

FILING REF.: The preceding Agreement was dated June 11, 2009

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.	07/01/06	06/30/09	51.0	On Campus	Organized Research
PRED.	07/01/06	06/30/09	26.0	Off Campus	All Programs
PRED.	07/01/06	06/30/09	51.5	On Campus	Instruction
PRED.	07/01/06	06/30/09	33.0	On Campus	Other Spon. Act.
PRED.	07/01/09	06/30/12	51.0	On Campus	Organized Research
PRED.	07/01/09	06/30/12	26.0	Off Campus	All Programs
PRED.	07/01/09	06/30/12	51.5	On Campus	Instruction
PRED.	07/01/09	06/30/12	35.0	On Campus	Other Spon. Act.
PROV.	07/01/12	UNTIL AMENDED	Use same rates and conditions as those cited for fiscal year ending June 30, 2012.		

***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.

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SECTION I: FRINGE BENEFITS 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>			
FIXED	07/01/08	06/30/09	24.0	All	All Employees
FIXED	07/01/09	06/30/10	21.4	All	All 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.

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SECTION II: SPECIAL REMARKS

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 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.

TREATMENT OF FRINGE BENEFITS:

The fringe benefits are charged using the rate(s) listed in the Fringe Benefits Section of this Agreement. FICA is specifically identified to each employee and is charged individually as direct costs. All other fringe benefits are charged using a rate(s). Over/under recoveries from actual costs are adjusted in current or future periods. The directly claimed fringe benefits are listed below:

FRINGE BENEFITS:

Disability Insurance	Worker's Compensation
Life Insurance	Unemployment Insurance
Health Insurance	Dental Insurance
Service Awards	Retirement
Tuition Remission	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.

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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 requires 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.

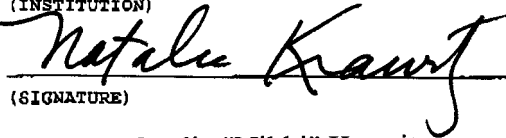
E. OTHER:

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:

University of Missouri- St Louis
The University of Missouri System

(INSTITUTION)



Natalie "Nikki" Krawitz
Vice President for
Finance & Administration

(NAME)

6/15/2009
(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)



Henry Williams

(NAME)

DIRECTOR, DIVISION OF COST ALLOCATION-
(TITLE) CENTRAL STATES FIELD OFFICE

June 12, 2009
(DATE) 7090

HHS REPRESENTATIVE: Henry Williams
Telephone: (214) 767-3600



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Service
Division of Cost Allocation

1301 Young Street
Room 732
Dallas, Texas 75202
(214)-767-3261
(214)-767-3264 FAX

June 12, 2009

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

Dear Ms. Krawitz:

A copy of a facilities and administrative cost and fringe benefit Rate Agreement are enclosed. This Agreement reflects an understanding reached between your organization and a member of my staff concerning the fringe benefit rate(s) that may be used to support your claim for indirect costs on grants and contracts with the Federal Government.

Please have the agreement signed by an authorized representative of your organization and fax it to me, retaining the 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, 2010 are based on actual costs for the fiscal year ended June 30, 2008. They included the following under-recovered (-) or over-recovered (+) amounts:

All Employees: \$1,145,977 Over-recovery amount.

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

The Fixed Fringe Benefit cost rate(s) for the fiscal year ending June 30, 2009 are based on actual costs for the fiscal year ended June 30, 2007. They included the following under-recovered (-) or over-recovered (+) amounts:

All Employees: (\$4,933,780) Under-recovery amount.

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

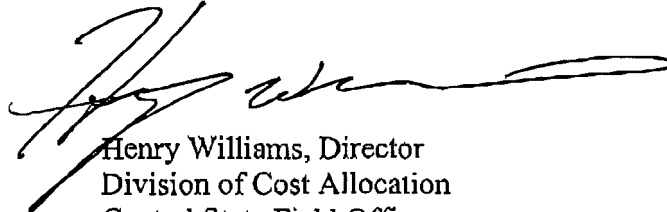
A Fringe Benefit cost proposal, together with supporting information and the certified audit financial statement, is required each year. Thus, your next Fringe Benefit cost proposal based on actual costs for the fiscal year ending June 30, 2009 is due in our office by December 31, 2009.

Your next Facilities and Administrative cost rate proposal based on actual costs for the fiscal year ending June 30, 2011 is due in our office by December 31, 2011.

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

Thank you for your cooperation.

Sincerely,



Henry Williams, Director
Division of Cost Allocation
Central State Field Office

Enclosures

ACCEPTANCE

Natalie Krawitz
Name

Natalie "Nikki" Krawitz
Vice President for

Finance & Administration
Title

6/15/2009
Date

COMPONENTS OF PUBLISHED F&A COST RATE

INSTITUTION: University of Missouri - St. Louis

FY COVERED BY RATE: JULY 1, 2009 through JUNE 30, 2012

APPLICABLE TO: ORGANIZED RESEARCH

RATE COMPONENT:	<u>ON CAMPUS</u>	<u>OFF CAMPUS</u>
Building Depreciation	7.6	
Equipment Depreciation	1.5	
Interest	0.0	
Operation & Maintenance	14.4	
Library	1.5	
Administration	<u>26.0</u>	<u>26.0</u>
TOTAL	<u>51.0</u>	<u>26.0</u>



CONCURRENCE:

University of Missouri - St. Louis

(Institution)

Natalie Krawitz

(Signature)

Natalie "Nikki" Krawitz
 Vice President for

Finance & Administration

(Title)

(Date)

6/15/2009