



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Portfolio
Cost Allocation Services

7700 Wisconsin Avenue, Suite 2301
Bethesda, MD 20814
PHONE: (301) 492-4855
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EMAIL: CAS-Bethesda@psc.hhs.gov

ORIGINAL

June 26, 2014

Ms. Olivia Pope
Assistant Vice President for Research
Florida State University
Office of Research
3012 Westcott North
Tallahassee, FL 32306-1330

Dear Ms. Pope:

A copy of the facilities and administrative (F&A) cost Rate Agreement is being mailed to you for your signature. 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 F&A and fringe benefit costs on grants and contracts with the Federal Government.

In addition, both parties agree that the differences between the fixed and actual fringe benefit costs for the fiscal year ended June 30, 2013 are:

- Over-recovery of \$40,576 applicable to All Staff excluding Temporary Employees.
- Over-recovery of \$296,496 applicable to All Staff including Temporary Employees.

These amounts are included in your fixed fringe benefit rates for the fiscal year ending June 30, 2015 which are listed in the attached Rate Agreement.

To indicate your concurrence with the understanding cited above, please have this letter and the attached agreement signed by an authorized representative of your organization and organization and return to CAS-Bethesda@psc.hhs.gov, retaining a copy for your files. We will reproduce and distribute the Rate Agreement to the appropriate awarding organizations of the Federal Government for their use.

Ms. Pope
June 26, 2014
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A fringe benefit proposal, together with the required supporting information, must be submitted to this office for each fiscal year in which your organization claims fringe benefits under grants and contracts awarded by the Federal Government. Therefore, your next fringe benefit proposal for the fiscal year ending June 30, 2014, will be due in our office by December 31, 2014.

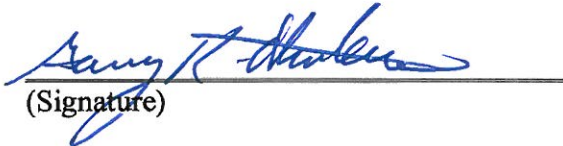
Sincerely,



Darryl W. Mayes
Deputy Director
Cost Allocation Services

CONCURRENCE:

Florida State University
(Institution)


(Signature)

Gary K. Ostrander

(Name)

Vice President for Research

(Title)

July 31, 2014

(Date)

ORIGINAL

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1591961248A3

DATE:06/26/2014

ORGANIZATION:

Florida State University
Office - Sr. V.P. for Fin. & Admin.
214 Westcott Building
Tallahassee, FL 32306-1320

FILING REF.: The preceding
agreement was dated
04/01/2013

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: INDIRECT COST RATES

RATE TYPES: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)				
<u>EFFECTIVE PERIOD</u>				
<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%) LOCATION</u>	<u>APPLICABLE TO</u>
FINAL	07/01/2010	06/30/2012	47.00 On-Campus	Organized Research (1)
PRED.	07/01/2012	06/30/2014	51.30 On-Campus	Organized Research (1)
PRED.	07/01/2014	06/30/2016	52.00 On-Campus	Organized Research (1)
PRED.	07/01/2010	06/30/2016	26.00 Off-Campus	Organized Research (1)
FINAL	07/01/2010	06/30/2012	54.50 On-Campus	Instruction (1)
PRED.	07/01/2012	06/30/2016	55.40 On-Campus	Instruction (1)
PRED.	07/01/2010	06/30/2016	26.00 Off-Campus	Instruction (1)
FINAL	07/01/2010	06/30/2012	32.50 On-Campus	Other Spons Activity (1)
PRED.	07/01/2012	06/30/2016	51.80 On-Campus	Other Spons Activity (1)
PRED.	07/01/2010	06/30/2016	26.00 Off-Campus	Other Spons Activity (1)
FINAL	07/01/2010	06/30/2012	67.00 On-Campus	NHMFL (2)
PRED.	07/01/2012	06/30/2016	70.00 On-Campus	NHMFL (2)
FINAL	07/01/2010	06/30/2012	24.50 Off-Campus	NHMFL (2)
PRED.	07/01/2012	06/30/2016	26.00 Off-Campus	NHMFL (2)

ORGANIZATION: Florida State University

AGREEMENT DATE: 6/26/2014

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%) LOCATION</u>	<u>APPLICABLE TO</u>
PROV.	07/01/2016	Until Amended		Use same rates and conditions as those used for fiscal year ending June 30, 2016.

*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.

(1) These rates apply to activities other than those conducted at NHMFL.

(2) These rates apply to all functions (Organized Research, Instruction and Other Sponsored Activity) conducted at NHMFL (National High Magnetic Field Laboratory).

ORGANIZATION: Florida State University

AGREEMENT DATE: 6/26/2014

SECTION I: FRINGE BENEFIT RATES**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
FIXED	7/1/2014	6/30/2015	1.20	All	All Staff (1)
FIXED	7/1/2014	6/30/2015	0.10	All	All Staff (2)
PROV.	7/1/2015	6/30/2017			Use same rates and conditions as those cited for fiscal year ending June 30, 2015.

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:

Salaries and wages.

(1) Applicable to all faculty and staff excluding temporary employees.

(2) Applicable to all faculty and staff including temporary employees.

ORGANIZATION: Florida State University

AGREEMENT DATE: 6/26/2014

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

For cash claims and final reporting purposes, the following benefits are specifically identified to each employee and charged individually as direct costs: FICA, Retirement, Life, Pre-tax Assessments, and Health Insurance.

Employee Terminal Leave costs are charged using the rate(s) listed in Section I of this Rate Agreement.

Effective July 1, 2014, Worker's Compensation and Unemployment are charged using the rate(s) in Section I of this Rate 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 the cost 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. Grants or contracts will not be subject to more than one F&A cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

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.

NOTE: This agreement updates the Fringe Benefits rate section and Treatment of Fringe Benefits definition only.

ORGANIZATION: Florida State University

AGREEMENT DATE: 6/26/2014

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, 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:

Florida State University

(INSTITUTION)

(SIGNATURE)

Gary K. Ostrander

(NAME)

Vice President for Research

(TITLE)

July 31, 2014

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

6/26/2014

(DATE) 0106

HHS REPRESENTATIVE:

Steven Zuraf

Telephone:

(301) 492-4855