



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Portfolio  
Cost Allocation Services

1301 Young Street, Room 732  
Dallas, TX 75202  
PHONE: (214) 767-3261  
FAX: (214) 767-3264  
EMAIL: [CAS-Dallas@psc.hhs.gov](mailto:CAS-Dallas@psc.hhs.gov)

May 2, 2016

Ms. Marla Moody  
Vice Chancellor for Finance  
Ozarks Technical Community College  
1001 East Chestnut Expressway  
Springfield, MO 65802

Dear Ms. Moody:

A copy of an indirect cost Rate Agreement is being emailed to you for 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 indirect costs on grants and contracts with the Federal Government.

Please have the original signed by an authorized representative of your organization email it to me, retaining the copy for your files. Our email is [CAS-Dallas@psc.hhs.gov](mailto:CAS-Dallas@psc.hhs.gov). We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

An indirect cost proposal, together with the supporting information, is required to substantiate your claim for indirect costs under grants and contracts awarded by the Federal Government. Thus, your next proposal based on actual costs for the fiscal year ending 06/30/2018, is due in our office by 12/31/2018.

Sincerely,

Arif M. Karim -S

Arif Karim  
Director  
Cost Allocation Services

Digitally signed by Arif M. Karim -S  
DN: c=US, o=U.S. Government, ou=HHS,  
ou=PSC, ou=People, cn=Arif M. Karim -S,  
0.9.2342.19200300.100.1.1=2000212895  
Date: 2016.05.06 13:31:39 -05'00'

Enclosures  
Official Notification – New Procedures for Submitting College and University Facilities & Admin.  
Rate Proposals

PLEASE SIGN AND EMAIL A COPY OF THE RATE AGREEMENT

**Official Notification**  
**New Procedures for Submitting**  
**College and University Facilities & Admin. Rate Proposals**

This is to officially notify you that Cost Allocation Services (CAS) (formerly the Division of Cost Allocation) has implemented an automated Document Management and Workflow System (eFlow). The eFlow System is designed to capture Facilities & Administration (F&A) rate proposals (and if applicable, associated fringe rate proposals) along with other supporting documents electronically by email or scanning. CAS implemented this system to enhance the efficiency and productivity of our review process, in compliance with the Paper Reduction Act. Additionally, transitioning to eFlow eliminates barriers associated with paper documents in the new era of electronic transmission.

Effective immediately, all F&A rate proposals together with supporting information should be submitted electronically to our respective regional office at the following email address: [CAS-Dallas@psc.hhs.gov](mailto:CAS-Dallas@psc.hhs.gov).

The preferred electronic format is two separate PDF files, as follows:

1. Single PDF file titled "Proposal" containing the entire proposal, including the transmittal letter, checklists, required certification, and reconciliation/support schedules. This file should not include the supporting financial data (e.g. audited financial statements, Single Audit, etc.)
2. Separate single PDF file titled "Financial Statements", containing the applicable financial data (e.g. audited financial statements, Single Audit, etc.) upon which the rates are based.

Note: If the organization proposes a fringe benefit rate, it should be submitted as a separate e-mail and separate proposal PDF attachment.

Due to our email server limitations, we cannot receive e-mails exceeding 25MB (including all attachments). Therefore, if the proposal and financial statements together exceed 25 MB, please mail a CD or flash drive containing the electronic files. This is the preferred option for very large proposals.

If you have any questions concerning the next submittal of your indirect cost rate proposal, or if you have any problems forwarding your documents electronically, please contact us at (214) 767-3261.

## COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN:

DATE:04/29/2016

ORGANIZATION:

FILING REF.: The preceding  
agreement was dated

Ozarks Technical Community College

01/23/2014

1001 East Chestnut Expressway

Springfield, MO 65802

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.

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### SECTION I: Facilities And Administrative Cost Rates

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

#### EFFECTIVE PERIOD

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE(%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2015	06/30/2019	32.55	On Campus	All Programs
PROV.	07/01/2019	Until Amended			

#### \*BASE

Direct salaries and wages including all fringe benefits.

ORGANIZATION: Ozarks Technical Community College

AGREEMENT DATE: 4/29/2016

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## **SECTION II: SPECIAL REMARKS**

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### TREATMENT OF FRINGE BENEFITS:

The fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits 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 are not made for the cost of these paid absences.

### Equipment Definition -

Equipment means article of nonexpendable, tangible personal property having a useful life of more than 1 year and an acquisition cost of \$5,000 or more per unit.

### Fringe Benefits -

FICA

Retirement

Disability Insurance

Tuition Remission

Health Insurance

Life Insurance

Dental Insurance

Wellness Center

The next indirect cost proposal based on actual costs for the fiscal year ending 6/30/2018 is due in our office by 12/31/2018.

ORGANIZATION: Ozarks Technical Community College

AGREEMENT DATE: 4/29/2016

### 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 Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, 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:

Ozarks Technical Community College

(INSTITUTION)



(SIGNATURE)

Marla Moody

(NAME)

Vice Chancellor for Finance

(TITLE)

6/23/16

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif M. Karim -S

Digitally signed by Arif M. Karim -S  
DN: cn=US, o=US Government, ou=HHS, ou=FSC, ou=People,  
ou=Arif M. Karim -S, o=9234219200300,100 1.4=2000212895  
Date: 2016.05.06 13:22:34 -0500

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

4/29/2016

(DATE) 7550

HHS REPRESENTATIVE:

Tyra Tallie

Telephone:

(214) 767-3261