STATE AND LOCAL GOVERNMENTS RATE AGREEMENT

EIN: 43-6029925

ORGANIZATION:
Kansas Department of Agriculture
901 South Kansas Avenue
Topeka, KS 66612

DATE:07/19/2017

FILING REF.: The preceding agreement was dated 02/25/2016

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)

EFFECTIVE PERIOD

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	07/01/2016	06/30/2017	23.40	On Site	All Programs
FIXED	07/01/2017	06/30/2018	18.10	On Site	All Programs
PROV.	07/01/2017	06/30/2020	18.10	On Site	All Programs

*BASE

Total direct costs excluding capital expenditures (buildings, individual items of equipment; alterations and renovations), that portion of each subaward in excess of $25,000 and flow-through funds.

SECTION II: SPECIAL REMARKS

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.

Fringe Benefits

FICA
Retirement
Disability Insurance
Worker's Compensation
Unemployment Insurance
Health Insurance
Life Insurance
Deferred Compensation Plan
Flexible Spending Account

Your next proposal based on actual costs for the fiscal year ending 06/30/17 is due in our office by 12/31/2017.

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 indirect cost pool 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 indirect 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 indirect 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 indirect 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 indirect costs allocable to these programs.

BY THE INSTITUTION:

Kansas Department of Agriculture
(INSTITUTION)

(SIGNATURE)

Jackie McClaskey
(NAME)

Secretary
(TITLE)

7/25/17
(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

Darryl W. Mayes -S
Digitally signed by Darryl W. Mayes -S
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC, ou=People, 0.9.2342.19200300.100.1.1=2000131669, cn=Darryl W. Mayes -S
Date: 2017.07.24 14:18:37 -04'00'
(SIGNATURE)

for Arif Karim
(NAME)

Director, Cost Allocation Services
(TITLE)

7/19/2017
(DATE) 3855

HHS REPRESENTATIVE: Wanda Rayfield

Telephone: (214) 767-3261

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

July 19, 2017

Ms. Jackie McClaskey
Secretary of Agriculture
Kansas Department of Agriculture
900 SW Jackson, Room 456
Topeka, KS 66612

Dear Ms. Jackie McClaskey:

A copy of an indirect cost Rate Agreement is being sent to you for signature. This agreement is issued on behalf of your organization's cognizant agency, USDA, Food Safety and Inspection Service. It 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 agreement signed by an authorized representative of your organization and email the signed agreement to CAS-NY@psc.hhs.gov, retaining a copy for your files. It will be distributed to the appropriate awarding organizations of the Federal Government for their use.

The indirect cost rate(s) for the fiscal year ending June 30, 2017 are based on actual cost for the fiscal year ended June 30, 2015. They included the following under-recovered (-) or over-recovered (+) costs:

Under recovery amount of ($370,400)

The fixed rate(s) for fiscal year June 30, 2015 is considered final.

The indirect cost rate(s) for the fiscal year ending June 30, 2018 are based on actual costs for the fiscal year ended June 30, 2016. They included the following under-recovered (-) or over-recovered (+) costs:

Over- recovered amount of $446,554

The Fixed rate(s) for the fiscal year ending June 30, 2016 is considered final.

An indirect cost proposal, together with the supporting information, is required to substantiate claims 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 06/30/2017 should be submitted by 12/31/2017 to:

Ugo Emeaba
Financial Management Division
Office of the Chief Financial Officer
USDA, FSIS, OA
5601 Sunnyside Ave., 2-1274-C
Beltsville, MD 20705
Phone: (301) 344-0479
FAX: (301) 504-5914
Ugo.Emeaba@fsis.usda.gov

Thank you for your cooperation. Should you have any questions, please contact Wanda Rayfield at (214) 767-5249.

Sincerely,

Darryl W. Mayes -S

Digitally signed by Darryl W. Mayes -S
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC, ou=People, 0.9.2342.19200300.100.1.1=2000131669, cn=Darryl W. Mayes -S
Date: 2017.07.24 14:23:28 -04'00'

Darryl W. Mayes
Deputy Director
Cost Allocation Services