



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Service  
Division of Cost Allocation  
Central States Field Office

March 12, 2010

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

Mr. Terence R. Pohlkamp  
Fiscal Services Director  
Minnesota Office of the Attorney General  
102 State Capitol  
75 Constitution Ave.  
St. Paul, MN 55155-1002

Dear Mr. Pohlkamp:

A copy of an indirect cost Rate Agreement is being faxed 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 agreement signed by an authorized representative of your organization and fax it to me, retaining a 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.

An indirect cost proposal, together with supporting information, is required each year to substantiate claims made 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 June 30, 2010 is due in our office by December 31, 2010.

Thank you for your cooperation.

Sincerely,

Henry Williams  
Director  
Division of Cost Allocation  
Central States Field Office

Enclosures

PLEASE SIGN AND RETURN THE ORIGINAL OF THE RATE AGREEMENT

STATE AND LOCAL RATE AGREEMENT

EIN #: 1416007162A1

DATE: March 12, 2010

DEPARTMENT/AGENCY:  
 Minnesota Office of the Attorney General  
 102 State Capitol  
 75 Constitution Ave.  
 St. Paul MN 55155-1002

FILING REF.: The preceding Agreement was dated February 3, 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: INDIRECT COST RATES\*

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

TYPE	EFFECTIVE PERIOD		RATE (%)	LOCATIONS	APPLICABLE TO
	FROM	TO			
FINAL	07/01/08	06/30/09	19.5	On Site	All Programs
PROV.	07/01/09	06/30/10	20.8	On Site	All Programs
PROV.	07/01/10	UNTIL AMENDED	20.8	On Site	All Programs

\*BASE:  
 Direct salaries and wages including all fringe benefits.

DEPARTMENT/AGENCY:  
Minnesota Office of the Attorney General

REEMENT DATE: March 12, 2010

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

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 for the costs of these paid absences are not made.

Equipment Definition -

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

FRINGE BENEFITS:

FICA  
Retirement  
Worker's Compensation  
Unemployment Insurance  
Health Insurance

DEPARTMENT/AGENCY:  
Minnesota Office of the Attorney General

AGREEMENT DATE: March 12, 2010

SEC. 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 Office of Management and Budget Circular A-87 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:

On 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 those programs.

BY THE DEPARTMENT/AGENCY:  
Minnesota Office of the Attorney General

(DEPARTMENT/AGENCY)



(SIGNATURE)

Terence R. Polikamp

(NAME)

Fiscal Services Director

(TITLE)

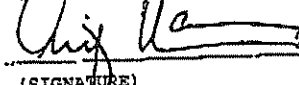
03/16/2010

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)



(SIGNATURE)

Henry Williams

(NAME)

DIRECTOR, DIVISION OF COST ALLOCATION-

(TITLE) CENTRAL STATES FIELD OFFICE

March 12, 2010

(DATE) 5379

HHS REPRESENTATIVE: Wanda Rayfield

Telephone: (214) 767-5249

Attorney General's Office  
Indirect Cost Rate Information

Effective Period		Indirect Cost Rate
From	To	
07/01/2010	Until Amended	20.8%
07/01/2009	06/30/2010	20.8%
07/01/2008	06/30/2009	19.5%
07/01/2007	06/30/2008	16.6%
07/01/2006	06/30/2007	16.6%
07/01/2005	06/30/2006	22.4%
07/01/2004	06/30/2005	18.6%
07/01/2003	06/30/2004	18.6%
07/01/2002	06/30/2003	25.0%
07/01/1998	06/30/2002	25.0%