COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN:  
ORGANIZATION: Western Washington University  
516 High Street  
Bellingham, WA 98225-9038  

DATE: 09/23/2014  
FILING REF.: The preceding agreement was dated 09/29/2011  

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

<table>
<thead>
<tr>
<th>RATE TYPES</th>
<th>FIXED</th>
<th>FINAL</th>
<th>PROV. (PROVISIONAL)</th>
<th>PRED. (PREDETERMINED)</th>
</tr>
</thead>
</table>

**EFFECTIVE PERIOD**

<table>
<thead>
<tr>
<th>TYPE</th>
<th>FROM</th>
<th>TO</th>
<th>RATE(%) LOCATION</th>
<th>APPLICABLE TO</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRED.</td>
<td>07/01/2014</td>
<td>06/30/2018</td>
<td>52.20 On-Campus</td>
<td>All Programs</td>
</tr>
<tr>
<td>PRED.</td>
<td>07/01/2014</td>
<td>06/30/2018</td>
<td>14.10 Off-Campus</td>
<td>All Programs</td>
</tr>
<tr>
<td>PROV.</td>
<td>07/01/2018</td>
<td>06/30/2019</td>
<td>52.20 On-Campus</td>
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</tr>
</tbody>
</table>

*BASIC*

Direct salaries and wages including vacation, holiday, sick pay and other paid absences but excluding all other fringe benefits.
ORGANIZATION: Western Washington University
AGREEMENT DATE: 9/23/2014

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.

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.

DEFINITION OF EQUIPMENT

Equipment is defined as tangible nonexpendable personal property having a useful life of more than one year and an acquisition cost of $5,000 or more per unit.

The following fringe benefits are treated as direct costs:
FICA, INDUSTRIAL INSURANCE, MEDICAL AID, HEALTH/DENTAL/LIFE INSURANCE, AND PENSION.

NEXT PROPOSAL DUE DATE

A proposal based on actual costs for fiscal year ending 06/30/14, will be due no later than 12/31/17.
ORGANIZATION: Western Washington University

AGREEMENT DATE: 9/23/2014

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 inaccurate or incomplete 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 disallowance.

C. FIXED RATE:
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 reissuing 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:
Western Washington University

[INSTITUTION]

[Signature]

KATHLEEN L. KETTO

[NAME]

Vice Provost for Research

[TITLE]

5/29/2014

[DATE]

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

[AGENCY]

Darryl W. Mayes - A

[Signature]

for

Arif Karim

[NAME]

Director, Cost Allocation Services

[TITLE]

9/23/2014

[DATE]

[NRSA REPRESENTATIVE]: Robert Lee

[Signature]

TelephoneNumber: (415) 437-7820

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September 23, 2014

Kathleen Kitto  
Dean & Vice Provost for Research and Sponsored Programs  
Western Washington University  
516 High Street  
Bellingham, WA 98225-9038  

Dear Ms. Kitto:

A copy of an indirect cost Negotiation Agreement is attached. 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 a duly authorized representative of your organization and return it to me BY EMAIL OR FAX, retaining the copy for your files. 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 required supporting information must be submitted to this office for each fiscal year in which your organization claims indirect costs under grants and contracts awarded by the Federal Government. Thus, your next proposal based on your fiscal year ending 06/30/17 is due in our office by 12/31/17. Please submit your next proposal electronically via email to CAS-SF@psc.hhs.gov.

Sincerely,

Darryl W. Mayes -A

for Arif Karim, Director  
Cost Allocation Services  

Attachment

PLEASE SIGN AND RETURN THE NEGOTIATION AGREEMENT BY EMAIL OR FAX