Confidential

PROGRAM SUPPORT CENTER
FINANCIAL MANAGEMENT SERVICE
COST ALLOCATION SERVICES
CENTRAL STATES FIELD OFFICE
Dallas, Texas

United States, Department of
Health & Human Services

FAX TRANSMISSION

To: John Mbagwu
From: Uyen Tran

Fax: 937-775-2834
Number Of Pages: 09

Phone: 937-775-2917
Date: 2/11/15

Re: RATE AGREEMENT
CC:

☐ Urgent ☐ For Review ☐ Please Comment ☑ Please Reply ☐ Please Recycle

• Comments:

If you have any problems with the legibility of any part of the agreement, please contact me at 214-767-3266.

Please fax back only the signed page of the agreement and components to fax number 214-767-3264. A fax cover sheet is not required.

NOTE: If our office does not receive a returned signature page, the rate agreement cannot be published on our website for granting officials to view.

THANK YOU.
February 11, 2015

Mr. John Mbagwu
Director of Accounting
Wright State University
3640 Colonel Glenn Highway
Dayton, OH 45435 – 0001

Dear Mr. Mbagwu:

The fringe benefit Rate Agreement is being faxed to you for your signature. This Agreement reflects an understanding reached between your organization and a member of my staff concerning the fringe benefit 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 organization of the Federal Government for their use.

Requirements for adjustments to costs claimed under Federal Grants and Contracts resulting from this negotiation are dependent upon the type of rate contained in the negotiation agreement. Information relating to these requirements is enclosed.

In addition, the Fixed Fringe Benefit cost rate(s) for fiscal year ending June 30, 2016 based on actual costs for the fiscal year June 30, 2014 and Fixed Fringe Benefit cost rate(s) for fiscal year ending June 30, 2015 based on actual costs for the fiscal year June 30, 2013 over-recovered (+) or under-recovered (-) amounts are listed below:

<table>
<thead>
<tr>
<th></th>
<th>2014/2016</th>
<th>2013/2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty Full Time</td>
<td>$485,209</td>
<td>($439,973)</td>
</tr>
<tr>
<td>Faculty Part Time</td>
<td>($196,214)</td>
<td>($283,527)</td>
</tr>
<tr>
<td>Unclassified Full Time</td>
<td>($391,603)</td>
<td>$707,933</td>
</tr>
<tr>
<td>Unclassified Part Time</td>
<td>-0-</td>
<td>-0-</td>
</tr>
<tr>
<td>Classified Full Time</td>
<td>$1,375,639</td>
<td>$620,506</td>
</tr>
<tr>
<td>Classified Part Time</td>
<td>-0-</td>
<td>-0-</td>
</tr>
<tr>
<td>Students PERS</td>
<td>$6,048</td>
<td>($17,672)</td>
</tr>
</tbody>
</table>
Mr. J. Mbagwu

Page 2 of 2

The fixed rate(s) for fiscal year ended June 30, 2013 and June 30, 2014 are considered final.

A fringe benefit rate proposal is required to be submitted annually. Thus, fringe benefit cost proposal based on actual costs for the fiscal year ending June 30, 2015 is due in our office by December 31, 2015.

Since this is an integral part of the negotiation agreement, please note your acceptance by signing in the space provided on this page of the letter and last page of the rate agreement.

Your proposal and relevant correspondence should be addressed to:

Department of Health & Human Services
Cost Allocation Services
1301 Young Street – Room 732
Dallas, TX 75202

Thank you for your cooperation.

Sincerely,

Arif M. Karim

Arif Karim
Director
Cost Allocation Services

Enclosures

ACCEPTANCE:

Wright State University
(Institution)

(Signature)

Mark M. Polatajko, Ph.D., CPA
(Name)

Vice President for Business and Finance/Chief Financial Officer
(Title)

3/12/15
(Date)
COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1310732831A1
ORGANIZATION:
Wright State University
3640 Colonel Glenn Highway
Dayton, OH 45435-0001

DATE: 02/11/2015
FILING REF.: The preceding agreement was dated 03/18/2014

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 XIII.

SECTION I: INDIRECT 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>

<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>07/01/2013</td>
<td>06/30/2017</td>
<td>48.00 On Campus</td>
<td>Org. Research Instruction</td>
</tr>
<tr>
<td>PRED.</td>
<td>07/01/2013</td>
<td>06/30/2017</td>
<td>48.00 On Campus</td>
<td>Other Spons. Act.</td>
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<tr>
<td>PRED.</td>
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<td>06/30/2017</td>
<td>37.00 On Campus</td>
<td>All Programs</td>
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<tr>
<td>PRED.</td>
<td>07/01/2013</td>
<td>06/30/2017</td>
<td>26.00 Off Campus</td>
<td>Use same rates and conditions as those cited for fiscal year ending June 30, 2017.</td>
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<tr>
<td>PROV.</td>
<td>07/01/2017</td>
<td>Until Amended</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*PAGE*
Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first $25,000 of each subaward (regardless of the period of performance of the subawards under the award). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of $25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.
SECTION I: FRINGE BENEFIT RATES**

<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>FIXED</td>
<td>7/1/2014</td>
<td>6/30/2015</td>
<td>27.00 All</td>
<td>Faculty FT</td>
</tr>
<tr>
<td>FIXED</td>
<td>7/1/2014</td>
<td>6/30/2015</td>
<td>17.80 All</td>
<td>Faculty PT</td>
</tr>
<tr>
<td>FIXED</td>
<td>7/1/2014</td>
<td>6/30/2015</td>
<td>31.90 All</td>
<td>Unclassified FT</td>
</tr>
<tr>
<td>FIXED</td>
<td>7/1/2014</td>
<td>6/30/2015</td>
<td>15.00 All</td>
<td>Unclassified PT</td>
</tr>
<tr>
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<tr>
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<td>6/30/2015</td>
<td>15.00 All</td>
<td>Classified PT</td>
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<tr>
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<td>6/30/2015</td>
<td>16.50 All</td>
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<td>26.20 All</td>
<td>Faculty FT</td>
</tr>
<tr>
<td>FIXED</td>
<td>7/1/2015</td>
<td>6/30/2016</td>
<td>19.20 All</td>
<td>Faculty PT</td>
</tr>
<tr>
<td>FIXED</td>
<td>7/1/2015</td>
<td>6/30/2016</td>
<td>36.40 All</td>
<td>Unclassified FT</td>
</tr>
<tr>
<td>FIXED</td>
<td>7/1/2015</td>
<td>6/30/2016</td>
<td>15.00 All</td>
<td>Unclassified PT</td>
</tr>
<tr>
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<td>7/1/2015</td>
<td>6/30/2016</td>
<td>44.40 All</td>
<td>Classified FT</td>
</tr>
<tr>
<td>FIXED</td>
<td>7/1/2015</td>
<td>6/30/2016</td>
<td>15.00 All</td>
<td>Classified PT</td>
</tr>
<tr>
<td>FIXED</td>
<td>7/1/2015</td>
<td>6/30/2016</td>
<td>14.80 All</td>
<td>Student Pers</td>
</tr>
<tr>
<td>PROV.</td>
<td>7/1/2016</td>
<td>6/30/2016</td>
<td>26.20 All</td>
<td>Faculty FT</td>
</tr>
<tr>
<td>PROV.</td>
<td>7/1/2016</td>
<td>6/30/2018</td>
<td>19.20 All</td>
<td>Faculty PT</td>
</tr>
<tr>
<td>PROV.</td>
<td>7/1/2016</td>
<td>6/30/2018</td>
<td>36.40 All</td>
<td>Unclassified FT</td>
</tr>
<tr>
<td>PROV.</td>
<td>7/1/2016</td>
<td>6/30/2018</td>
<td>15.00 All</td>
<td>Unclassified PT</td>
</tr>
<tr>
<td>PROV.</td>
<td>7/1/2016</td>
<td>6/30/2018</td>
<td>44.40 All</td>
<td>Classified FT</td>
</tr>
<tr>
<td>PROV.</td>
<td>7/1/2016</td>
<td>6/30/2018</td>
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<tr>
<td>PROV.</td>
<td>7/1/2016</td>
<td>6/30/2018</td>
<td>14.80 All</td>
<td>Student Pers</td>
</tr>
</tbody>
</table>

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:
Salaries and wages.
SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

The fringe benefits are charged using the rate(s) listed in the Fringe Benefits Section of this Agreement. The fringe benefits included in the rate(s) 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. 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 Definition - 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.

FRINGE BENEFITS:

Retirement
Disability Insurance
Worker’s Compensation
Life Insurance
Unemployment Insurance
Health Insurance
Tuition Remission
Dental Insurance
Medicare
Prescription Drug
Employee Assistance

The next fringe benefit rate proposal based on actual costs for the fiscal year ending 6/30/15, is due by 12/31/15.
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 accounted consistently accounting treatments; 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 presently used 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:

Wright State University

(SIGNATURE)

Mark M. Polatajko, Ph.D., CPA

(VICE PRESIDENT FOR BUSINESS AND FINANCE/CHIEF FINANCIAL OFFICER)

(DATE) 2/12/15

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif M. Karim

(SIGNATURE)

Arif Karim

(DIRECTOR, COST ALLOCATION SERVICES)

(TITLE)

DATE 2/11/2015

(DATE)

IHS REPRESENTATIVE:

Duyen Tran

(Telephone) (214) 767-3261