COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1636000893A2
ORGANIZATION: University of North Alabama
UNA Box 5003
Florence, AL 35632-0001

DATE: 09/18/2015
FILING REF.: The preceding agreement was dated 09/06/2011

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.

<table>
<thead>
<tr>
<th>SECTION I: Facilities And Administrative Cost Rates</th>
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<td>RATE TYPES: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)</td>
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<td>EFFECTIVE PERIOD</td>
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*BASE*

Direct salaries and wages including all fringe benefits.
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. 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.

Fringe Benefits include: FICA, Worker’s Compensation, Unemployment, and Health Insurance.

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.

The next Indirect Cost Proposal, base on actual costs for fiscal year ending 09/30/2018, is due in our office by 03/31/2019.
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.

B. ACCOUNTING CHANGES:
This Agreement is based on the accounting system pursued 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 or are not limited to, changes in the charging of a particular type of cost from facilities and administrative to direct.

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 rates 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 any above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notice.

E. OTHER:
If any Federal contract, grant or other agreement so reimburses facilities and administrative costs by a means other than the approved rate(s) in this Agreement, the organization should (1) collect such costs to the extent applicable, and (2) appropriate to other programs.

BY THE INSTITUTION:

[Signature]  
Euan Thornton
Controller

DATE: 9/30/15

ON BEHALF OF THE FEDERAL GOVERNMENT:

[Signature]
Joel McKenzie

AGENCY:
Department of Health and Human Services

DIRECTOR, COST ALLOCATION SERVICES:

[Signature]
Alix Karim

DATE: 9/14/15

PHONE: (214) 767-3261