COLLEGES AND UNIVERSITIES RATE AGREEMENT

BIN #: 1470491233A7

DATE: March 28, 2001

INSTITUTION:
University of Nebraska at Kearney
Finance Office
Founders Hall
Kearney
NE 68849

FILING REF.: The preceding Agreement was dated July 25, 1997

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>
<tbody>
<tr>
<td>EFFECTIVE PERIOD</td>
<td>FROM</td>
<td>TO</td>
<td>RATE(%)</td>
<td>LOCATIONS</td>
</tr>
<tr>
<td>PRD.</td>
<td>07/01/01</td>
<td>06/30/05</td>
<td>38.5</td>
<td>On Campus</td>
</tr>
</tbody>
</table>

Use same rates and conditions as those cited for fiscal year ending June 30, 2005.

*BASE: Direct salaries and wages including all fringe benefits.
INSTITUTION: University of Nebraska at Kearney

AGREEMENT DATE: March 28, 2001

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 one year and an acquisition cost of $5,000 or more per unit.

FRINGE BENEFITS:

FICA
Retirement
Worker’s Compensation
Life Insurance
Unemployment Insurance
Health Insurance
Tuition Reduction
Dental Insurance
INSTITUTION: University of Nebraska at Kearney

AGREEMENT DATE: March 26, 2001

PARTIES:

A. SIGNATURE:
The rates in this Agreement are subject to any statutory or administrative limitations and may apply to a given grant, contract or other similar agreement only to the extent that funds are available. Advancement of the rates is subject to the following conditions:
(1) The rates imposed by the organization were increased in its facility and administrative cost pools as finally accepted. The rates to be charged on facilities and administrative costs are not claimed as direct costs. (2) The rates paid to the institution are consistent with the institution's efforts to achieve cost neutrality. (3) The information provided by the institution which was used to establish the rates is not material to the institution. (4) The information provided by the institution which was used to establish the rates is not material to the agency's determination of the rate for the affected program.

B. ACCOUNTING CHANGES:
The organization is required to prepare on the accounting system approved by the organization to be in effect during the agreement period. Changes to the methods 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 recipient agency. Such changes include, but are not limited to, changes in rates of cost reimbursement and administrative direct charges to direct charges may result in cost disallowance.

C. FINAL DATES:
A fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. The actual rates for this period are determined, and an adjustment will be made at the rate of a future period to compensate for the difference between the rates used to establish the initial rate and actual costs.

D. USE OF FUNDS:
This Agreement was approved in accordance with the authorities in Office of Management and Budget Circular A-11 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 notice of the Agreement.

E. SIGNATURE:
If any Federal contract, grant or other agreement is reimbursing facilities and administrative costs by a name other than the approved rate(s) in this Agreement, the organization should (1) credit extra costs to the affected program, and (2) apply the extra costs to the appropriate base to identify the proper amount of facilities and administrative costs allocable to these programs.

BY THE INSTITUTION
University of Nebraska at Kearney

[Signature]

Barat J. F. Iwahik

[Title]

Vice Chancellor for Business & Finance

May 7, 2001

[Date]

BY THE CONSENTING AGENCY
ON BEHALF OF THE FEDERAL GOVERNMENT:

[Signature]

Merle M. Schmidt

[Title]

DIRECTOR, REGIONAL OFFICE, CIRCULAR A-11

March 28, 2001

[Date] 8/25

HOS REPRESENTATIVE, James R. Nolan

[Title]

[Telephone] (214) 767-1529