COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 
DATE: 01/07/2013

ORGANIZATION: Lewis - Clark State College
FILING REF.: The preceding agreement was dated 08/16/2007
500 8th Avenue
08/16/2007
Lewiston, ID 83501

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></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TYPE</td>
<td>FROM</td>
<td>TO</td>
<td>RATE(S)</td>
<td>LOCATION</td>
</tr>
<tr>
<td>PRED.</td>
<td>07/01/2012</td>
<td>06/30/2017</td>
<td>34.00</td>
<td>On-Campus</td>
</tr>
<tr>
<td>PROV.</td>
<td>07/01/2017</td>
<td>06/30/2018</td>
<td>34.00</td>
<td>On-Campus</td>
</tr>
</tbody>
</table>

*BASE

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, supplies, services, travel and subgrants and subcontracts up to the first $25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, student tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of $25,000.
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.

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, WORKERS COMPENSATION, MEDICAL/LIFE INSURANCE, UNEMPLOYMENT, STATE PERSONNEL COMM. ASSESS., AND RETIREMENT.