



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center,  
Financial Management Portfolio  
Cost Allocation Services

1301 Young Street, Room 752  
Dallas, TX 75202  
PHONE: (214) 767-3361  
FAX: (214) 767-3264  
EMAIL: CAS-Dallas@psc.hhs.gov

January 24, 2018

Mr. William Wood  
Controller  
Concordia University  
Wisconsin  
12800 N. Lake Shore Drive  
Mequon, WI 53097

Dear Mr. Wood:

A copy of an Indirect Cost Rate Agreement is being sent to you for signature. This Agreement reflects an understanding, on behalf of both you, your institution and the employees of your staff, concerning the rates that may be received to support your institution for indirect costs on grants and contracts with the Federal Government.

Please have the original signed by an authorized representative of your organization email it to me, retaining a copy for your files. Contact the CAS-Dallas Office for more information. We will transmit and distribute the agreement to the appropriate awarding organizations of the Federal Government for their use.

An indirect cost proposal, together with the supporting information required to calculate your claim for indirect costs under grants and contracts awarded by the Federal Government, thus, your next proposal based on actual costs for the fiscal year ending 06/30/2020, is due on or before 12/31/2020.

Sincerely,

Arif Karim  
Director  
Cost Allocation Services

Enclosures

PLEASE SIGN AND FURNISH COPY OF THE RATE AGREEMENT

~~COLLEGES AND UNIVERSITIES RATE AGREEMENT~~

EIN: 1390833608AT

DATE: 01/24/2018

ORGANIZATION:

Concordia University Wisconsin  
12800 N. Lake Street Drive  
Mequon, WI 53097

FILING REF.: The preceding,  
agreement was made under  
05/08/2014

The rates approved herein shall be subject to the provisions, conditions and other  
agreements with the Federal Government, subject to the conditions in Section III.

~~SECTION IV Facilities And Administrative Costs Rates~~

RATE TYPES:  FIXED  FINAL  PROVISIONAL (PROV)  PROPOSED (PROPOS)

EFFECTIVE PERIOD

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICATION</u>
PRED.	07/01/2017	06/30/2021	50.10	On Campus	All Programs
PRED.	07/01/2017	06/30/2021	26.00	Off Campus	All Programs
PROV.	07/01/2021	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2021.

\*BASE

Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, and applicable services, travel and tuition to the first \$25,000 of each subaward (regardless of the period of performance of the subaward under the award). Modified total direct costs shall exclude equipment, capital expenditures, charges for indirect costs, 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 cognate agency, for indirect costs.

ORGANIZATION: Concordia University of Wisconsin

AGREEMENT DATE: 1/24/2018

**SECTION II. SPECIAL PROVISIONS**

**TREATMENT OF FRINGE BENEFITS:**

The fringe benefits are changed using a ratable, uniform method consistent with the Rate Agreement. Governmental rates are used for current or future periods. 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 under the applicable contract and other agreements and paid at the applicable rate for salaries and wages. No separate deduction is made for the cost of these paid absences.

Off-campus benefits for all services performed in facilities not owned by the institution and to which rent is directly allocated to the project(s) shall be off-campus rate will apply. Annual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.

**FRINGE BENEFITS:**

- FICA
- Retirement
- Disability Insurance
- Health Insurance
- Dental Insurance
- Life Insurance

The next indirect cost proposal submission process for the fiscal year ending 06/30/2020, is due by 12/31/2019.

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.

SECTION III: GENERAL

A. LIMITATIONS:

The rates in this Agreement are subject to any statutory or administrative regulations and apply to a given grant, period, and program. 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 (4) The rate(s) is not later found to be in excess of the rates established by the Federal Government. In such situations the rate(s) would be set at the Federal Government rate.

B. ACCOUNTING CHANGES:

Changes to the method of accounting for costs which will be the same as those used in the use of the period changes to the method of accounting for costs which will be the same as those used in the use of the period are not limited to, changes to the organizing and operation of facilities and administrative to affect the failure to obtain approval may result in cost overruns.

C. FIXED RATES:

For the period covered by the rate. When the rates are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs to establish the fixed rate and the actual costs.

D. USE BY OTHER FEDERAL AGENCIES:

The Department of Health and Human Services, its component agencies, contractors, and other agreements covered by this Agreement shall give notification of the Agreement to other Federal Agencies to give them a chance to use the Agreement.

E. OTHER:

If any Federal contract, grant or other agreement is charging facilities and administrative costs by a means other than the rate(s) in this Agreement, the organization shall (1) credit such costs to the affected program and (2) make such costs allocable to these programs.

BY THE ORGANIZATION:

Concordia University, Wisconsin.

(INSTITUTION)

(SIGNATURE)

(NAME)

(DATE)

(DATE)

*William Woods Jr.*

*William Woods Jr.*

*Concordia*

*February 1, 2018*

(DATE)

BY THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

*Arlin Karim*

(NAME)

Director, Cost Allocation Services

(TITLE)

1/24/2018

(DATE)

HHS REPRESENTATIVE: *Tara Tallie*

Telephone: *(214) 767-3201*