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July 10, 2017

Ms. Linda C. Campos  
Controller  
University of Idaho  
875 Perimeter Dr. MS 3168  
Moscow, ID 83844-3168

Dear Ms. Campos:

This is in response to the transmission of revision No. 1 of the Cost Accounting Standards Board (CASB) Disclosure Statement (DS-2) for the University of Idaho. As the Administrative Contracting Officer (ACO), I am required to determine the adequacy and compliance of the DS-2. Based on the review performed by our Western Field Office, I have determined that your DS-2 adequately discloses the cost accounting practices required to be disclosed by CASB's rules, regulations, and standards, and that those practices are compliant with applicable Federal cost accounting principles. However, the CASB DS-2 Section 2.5.2 requires disclosure of the Salary and Wage Cost Accumulation System. In accordance with 45 CFR 75.430, Federal approval of the salary and wage cost accumulation system is not required. Therefore, we express no opinion on the Institution of Higher Education's salary and wage cost accumulation system.

Approval of your DS-2 is subject to the following condition: The information provided by the Institution of Higher Education is not later found to be materially incomplete or inaccurate by the Federal Government.

Should you have any questions, please contact Brian Caudill of my staff at (301) 492-4857.

Sincerely,

Arif Karim  
Director  
Cost Allocation Services

## Controller's Office

875 Perimeter Drive MS 3166  
Moscow, Idaho 83844-3166

Phone: 208-885-6530  
[www.uidaho.edu/controller](http://www.uidaho.edu/controller)

Linda C. Campos  
University of Idaho  
875 Perimeter Dr. MS 3168  
Moscow, Idaho 83844-3168  
March 24, 2016

Department of Health & Human Services  
Division of Cost Allocation  
330 Independence Avenue, S.W.  
Cohen Building, Room 1067  
Washington, D.C. 20201

To whom it may concern:

Please find the attached Cost Accounting Standards Board Disclosure Statement for the University of Idaho. This represents an update to the last version approved by the Division of Cost Allocation in August 2007, and we are requesting your review and approval.

Please contact me at 208-885-2141 or [lcampos@uidaho.edu](mailto:lcampos@uidaho.edu) if you have questions or need additional information.

We look forward to hearing from you.

Sincerely,

A handwritten signature in black ink, appearing to read "Linda C. Campos". The signature is fluid and cursive, with the first name "Linda" being the most prominent.

Linda C. Campos  
Controller

**COST ACCOUNTING STANDARDS BOARD  
DISCLOSURE STATEMENT  
REQUIRED BY PUBLIC LAW 100-679  
EDUCATIONAL INSTITUTIONS**

**TITLE SHEET**

## **UNIVERSITY OF IDAHO**

**COST ACCOUNTING STANDARDS BOARD  
DISCLOSURE STATEMENT FOR EDUCATIONAL INSTITUTIONS  
CASB DS-2**

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>INDEX UNIVERSITY OF IDAHO</b>
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**COST ACCOUNTING STANDARDS BOARD  
DISCLOSURE STATEMENT  
REQUIRED BY PUBLIC LAW 100-679  
EDUCATIONAL INSTITUTIONS**

**GENERAL INSTRUCTIONS**

**UNIVERSITY OF IDAHO**

1. This Disclosure Statement has been designed to meet the requirements of Public Law 100-679, and persons completing it are to describe the Educational institution and its cost accounting practices. For complete regulations, instructions and timing requirements concerning submission of the Disclosure Statement refer to Section 9903.202 of Chapter 99 of Title 48 CFR (48 CFR 9903).
2. Part I of the Statement provides general information concerning each reporting unit (e.g., segments, business units, and central system or group (intermediate administration) offices). Parts II through VI pertain to the types of costs generally incurred by the segment or business unit directly performing under Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). Part VII pertains to the types of costs that are generally incurred by a Central or Group office and are allocated to one or more segments performing under Federally sponsored agreements.
3. Each segment or business unit required to disclose its cost accounting practices should complete the Cover Sheet, the Certification, and Parts I through VI.
4. Each central or group office required to disclose its cost accounting practices for measuring, assigning and allocating its costs to segments performing under Federally sponsored agreements should complete the Cover Sheet, the Certification, Part I and Part VII of the Disclosure Statement. Where a central or group office incurs the types of cost covered by Parts IV, V and VI, and the cost amounts allocated to segments performing under Federally sponsored agreements are material, such office(s) should complete Parts IV, V, or VI for such material elements of cost. While a central or group office may have more than one reporting unit submitting Disclosure Statements, only one Statement needs to be submitted to cover the central or group office operations.
5. The Statement must be signed by an authorized signatory of the reporting unit.
6. The Disclosure Statement should be answered by marking the appropriate line or inserting the applicable letter code which describes the segment's (reporting unit's) cost accounting practices.
7. A number of questions in this Statement may need narrative answers requiring more space than is provided. In such instances, the reporting unit should use the attached continuation sheet provided. The continuation sheet may be reproduced locally as needed. The number of the question involved should be indicated and the same coding required to answer the questions in the Statement should be used in presenting the answer on the continuation sheet. Continuation sheets should be inserted at the end of the pertinent Part of the Statement. On each continuation sheet, the reporting unit should enter the next sequential page number for that Part and, on the last continuation sheet used, the words "End of Part" should be inserted after the last entry.
8. Where the cost accounting practice being disclosed is clearly set forth in the institution's existing written accounting policies and procedures, such documents may be cited on a continuation sheet and incorporated by reference to the pertinent Disclosure Statement Part. In such cases, the reporting unit should provide the date of issuance and effective date for each accounting policy and/or procedures document cited. Any supplementary comments needed to fully describe the cost accounting practice being disclosed should also be provided.
9. Disclosure Statements must be amended when disclosed practices are changed to comply with a new CAS or when practices are changed with or without agreement to the Government (Also see 48 CFR 9903.202-3).
10. Amendments shall be submitted to the same offices to which submission would have to be made were an original Disclosure Statement being filed.

11. Each amendment should be accompanied by an amended cover sheet (indicating revision number and effective date of the change) and a signed certification. For all resubmissions, on each page, insert "Revision Number \_\_\_\_\_" and "Effective Date \_\_\_\_\_" in the Item Description block; and, insert "Revised" under each Item Number amended. Resubmitted Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.

**ATTACHMENT - Blank Continuation Sheet**

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>CONTINUATION SHEET</b>
		<b>UNIVERSITY OF IDAHO</b>
<b>Item No.</b>	<b>Item Description</b>	





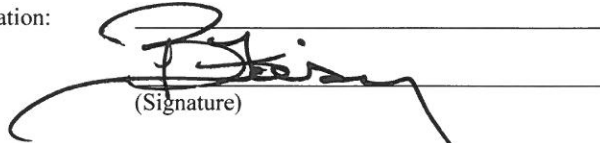
**COST ACCOUNTING STANDARDS BOARD  
DISCLOSURE STATEMENT  
REQUIRED BY PUBLIC LAW 100-679  
EDUCATIONAL INSTITUTIONS**

**COVER SHEET AND CERTIFICATION  
UNIVERSITY OF IDAHO**

CERTIFICATION

I certify that to the best of my knowledge and belief this Statement, as amended in the case of a Revision, is the complete and accurate disclosure as of the date of certification shown below by the above-named organization of its cost accounting practices, as required by the Disclosure Regulations (48 CFR 9903.202) of the Cost Accounting Standards Board under 41 U.S.C. § 422.

Date of Certification: \_\_\_\_\_

  
\_\_\_\_\_  
(Signature)

**Brian Foisy**  
\_\_\_\_\_  
(Print or Type Name)

**Vice President for Finance**  
\_\_\_\_\_  
(Title)

THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. § 1001

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>PART I - GENERAL INFORMATION</b> <b>UNIVERSITY OF IDAHO</b>
Item No.	Item Description	
	<b>Part I</b>	
1.1.0	<b>Description of Your Cost Accounting System</b> for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)  A. _____ Accrual B. <u>  X  </u> Modified Accrual Basis <sup>1</sup> C. _____ Cash Basis Y. _____ Other <sup>1</sup>	
1.2.0	<b>Integration of Cost Accounting with Financial Accounting.</b> The cost accounting system is: (Mark one. If B or C is marked, describe on a continuation sheet the costs which are accumulated on memorandum records.)  A. <u>  X  </u> Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.) B. _____ Not integrated with financial accounting records (Cost data are accumulated on memorandum records.) C. _____ Combination of A and B	
1.3.0	<b>Unallowable Costs.</b> Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)  A. _____ Specifically identified and recorded separately in the formal financial accounting records. <sup>1</sup> B. _____ Identified in separately maintained accounting records or workpapers. <sup>1</sup> C. _____ Identifiable through use of less formal accounting techniques that permit audit verification. <sup>1</sup> D. <u>  X  </u> Combination of A, B or C <sup>1</sup> E. _____ Determinable by other means. <sup>1</sup>	
1.3.1	<b>Treatment of Unallowable Costs.</b> (Explain on a continuation sheet how unallowable costs and directly associated costs are treated in each allocation base and indirect expense pool, e.g., when allocating costs to a major function or activity; when determining indirect cost rates; or, when a central office or group office allocates costs to a segment.)	

<sup>1</sup> Describe on a Continuation Sheet.

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<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>	<b>PART I - GENERAL INFORMATION</b> <hr/> <b>UNIVERSITY OF IDAHO</b>
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Item No.	Item Description
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1.4.0	<p><b>Cost Accounting Period:</b> <u>July 1 to June 30</u> (Specify the twelve month period used for the accumulation and reporting of costs under Federally sponsored agreements, e.g., 7/1 to 6/30. If the cost accounting period is other than the Institution's fiscal year used for financial accounting and reporting purposes, explain circumstances on a continuation sheet.)</p>
1.5.0	<p><b>State Laws or Regulations.</b> Identify on a continuation sheet any State laws or regulations which influence the institution's cost accounting practices, e.g., State administered pension plans, and any applicable statutory limitations or special agreements on allowance of costs.</p>

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>CONTINUATION SHEET</b>
		<b>UNIVERSITY OF IDAHO</b>
<b>Item No.</b>	<b>Item Description</b>	
<b>1.1.0</b>	<p><b>Description of Your Cost Accounting System</b></p> <p>Costs are charged to sponsored agreements primarily on a cash-basis, i.e., costs are incurred and posted to sponsored agreements as they are processed through accounts payable. At the end of each fiscal year accounting period, costs are accrued as part of the financial system close through both accounts payable and payroll. Any costs incurred through that process are posted to sponsored agreements accordingly.</p>	
<b>1.2.0</b>	<p><b>Integration of Cost Accounting with Financial Accounting</b></p> <p>Direct costs charged to sponsored agreements are fully integrated with the University's financial accounting system.</p> <p>The University's financial accounting system accumulates costs according to funding source, organization function, program purpose, and account code categories. Sponsored program costs are recorded directly against individual awards, each represented by an individual fund. This includes costs such as payroll, materials, and services.</p> <p>All indirect costs are recorded and accumulated in the University's financial accounting system. Indirect cost rates are based on DHHS approval, negotiation and acceptance of the indirect rate proposal generated from the University's financial statements.</p>	
<b>1.3.0*</b>	<p><b>Unallowable Costs</b></p> <p>A. Specifically Identified and Recorded Separately in the Formal Financial Accounting Records.</p> <p>Expressly unallowable costs as defined by 2 CFR Chapter I and Chapter II, Parts 200 Subpart E., are identified and accumulated in the formal accounting records of the University using designated fund, organization, program, or account codes where applicable, or a combination thereof. Specifically, these codes are as follows:</p> <p>Account Codes</p> <p style="padding-left: 40px;">E5285 Special Check Service Fee – Payroll E5698 Other Unallowable Expenditures E5967 Donations E5980 Taxes &amp; Penalty Interest E8505 Bad Debt Expense</p> <p>Program Code: 07UNA – Unallowable Activities Based Upon 2 CFR Chapter I and Chapter II, Part 200, also known as OMB's Uniform Guidance.</p> <p>Additional codes (or specific cost portions thereof) may be deemed unallowable based upon the procedures utilized in the development of the Facilities and Administrative rate proposal as discussed in C. below. Such codes and cost amounts are excluded from costs assigned to sponsored agreements.</p> <p>See also Section 45.06 "Allowable and Unallowable Sponsored Project Expenditures" of the University of Idaho Administrative Procedures Manual for further discussion of policies/procedures.</p> <p>Unallowable costs are not directly or indirectly charged to federal projects. Direct costs allowable under OMB's Uniform Guidance, but which will not be funded due to the specific terms of a sponsored agreement, are treated as cost share and funded from unrestricted University sources.</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
		UNIVERSITY OF IDAHO
Item No.	Item Description	
1.3.0	<p><b>Unallowable Costs (Cont.)</b></p> <p>B. Identified in Separately Maintained Accounting Records or Work-papers.</p> <p>OMB's Uniform Guidance subpart E identifies specific activities that are unallowable and which must be excluded during the preparation of the University's Facilities and Administrative rate proposal. These activities are often necessary for the operation of an educational institution and are supported by the University's operations and recognized in the accounting records. These types of unallowable activities, such as university advancement costs, are excluded in their entirety by classifying them with the other unallowable expenses in Other Institutional Activities. These adjustments are made as part of the indirect cost rate study. Appropriate accounting records and supporting documents are maintained for audit and review purposes.</p> <p>C. Use of Less Formal Accounting Techniques</p> <p>During the preparation of the University of Idaho's F&amp;A proposal, the formal accounting records are reviewed to ensure that all unallowable costs have been properly identified and excluded. Additionally, the Office of Sponsored Programs (OSP) cost accounting unit does a periodic post-expenditure review of all sponsored account activity based on assessed expenditure account code risk level.</p>	
1.3.1	<p><b>Treatment of Unallowable Costs</b></p> <p>Cost Pools.</p> <p>Unallowable costs are identified as described in Part I, Item 1.3.0 and, as required, reclassified from the functional activity classification used in the financial statements to "Other Institutional Activities," a direct cost objective identified in OMB's Uniform Guidance. These costs of unallowable activities are not charged to any sponsored agreement as either a direct or indirect cost. Unallowable expenses of allowable indirect activities are excluded from indirect cost pools. Unallowable costs (including directly associated costs) are removed from the indirect cost pools prior to the allocation to benefiting functions as discussed in Part I, Item 1.3.0.</p> <p>Allocation Bases.</p> <p>As required by CAS 505, where unallowable costs would normally be part of a regular indirect cost allocation base; they will remain in that base. This is accomplished by moving unallowable costs to "Other Institutional Activities". This includes research expenses incurred under cost sharing agreements, and cost overruns which are treated as cost sharing; such costs are treated as university research and are, therefore, included in the Organized Research MTDC base.</p> <p>During the preparation of the F&amp;A proposal all unallowable expense items (e.g. entertainment, flowers) are classified into a separate "Other Institutional Activities" direct base and are allocated their share of overhead. In addition, all unallowable departments (e.g. Government Relations, University Advancement) are reclassified into the separate "Other Institutional Activities" direct base and allocated their share of overhead.</p>	

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>CONTINUATION SHEET</b>
		<b>UNIVERSITY OF IDAHO</b>
Item No.	Item Description	
<b>1.5.0</b>	<p><b>State Laws or Regulations</b></p> <p>The University is subject to numerous State laws and regulations, which influence the University's cost accounting practices. The State Board of Education (SBOE) serves as the Board of Regents and governing body for the University. SBOE's promulgated policies represent the primary guidelines under which the University must operate. SBOE's policies are subject to and augmented by State of Idaho statutes and administrative code, and policies promulgated by the State Controller's Office (SCO) Board of Examiners.</p> <p>Specifically, these policies are as follows, including appropriate citation:</p> <ul style="list-style-type: none"> <li>• State administered pension plans – SBOE Policies, Section II, Human Resource Policies, Subsection K.</li> <li>• Sick and annual leave rates – SBOE Policies, Section II, Human Resource Policies, Subsection I., and Idaho Code Chapter 53, Title 67</li> <li>• Travel regulations – SBOE Policies, Section V, Financial Affairs Policies, Subsection J., and SCO Policy SBEX 442.50.</li> <li>• Moving Expenses – SBOE Policies, Section V, Financial Affairs Policies, Subsection J., and SCO Policy SBEX 442.30.</li> <li>• Statewide Cost Allocation Plan – State of Idaho Division of Financial Management, Statewide Cost Allocation Plan document (SWCAP)</li> <li>• Capitalization amounts for buildings, equipment and improvements – State of Idaho, Office of the State Controller, Fiscal Policies Manual, Capital Assets Section</li> <li>• Property and casualty insurance – State of Idaho Statutes, Title 6, Chapter 9</li> </ul> <p><b>End of Part I</b></p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II - DIRECT COSTS UNIVERSITY OF IDAHO
Item No.	Item Description	
	<p><b>Instructions for Part II</b></p> <p>Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit.</p>	
2.1.0	<p><b><u>Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives.</u></b> (For all major categories of cost under each major function or activity such, as instruction, organized research, other sponsored activities and other institutional activities, describe on a continuation sheet, your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives. Particular emphasis should be placed on items of cost that may be treated as either direct or indirect costs (e.g., Supplies, Materials, Salaries and Wages, Fringe Benefits, etc.) depending upon the purpose of the activity involved. Separate explanations on the criteria governing each direct cost category identified in this Part II are required. Also, list and explain if there are any deviations from the specified criteria.)</p>	
2.2.0	<p><b><u>Description of Direct Materials.</u></b> All materials and supplies are directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.)</p>	
2.3.0	<p><b><u>Method of Charging Direct Materials and Supplies.</u></b> (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p>	
2.3.1	<p><b>Direct Purchases for Projects are Charged to Projects at:</b></p> <p>A. _____ Actual Invoiced Costs  B. <input checked="" type="checkbox"/> Actual Invoiced Costs Net of Discounts Taken  Y. _____ Other(s)<sup>1</sup>  Z. _____ Not Applicable</p>	
2.3.2	<p>Inventory Requisitions from Central or Common, Institution-owned Inventory. (Identify the inventory valuation method used to charge projects):</p> <p>A. <input checked="" type="checkbox"/> First In, First Out  B. _____ Last In, First Out  C. <input checked="" type="checkbox"/> Average Costs<sup>1</sup>  D. _____ Predetermined Costs<sup>1</sup>  Y. _____ Other(s)<sup>1</sup>  Z. _____ Not Applicable</p>	

<sup>1</sup> Describe on a Continuation Sheet.

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>	<b>PART II - DIRECT COSTS</b> <hr/> <b>UNIVERSITY OF IDAHO</b>																																																
<b>Item No.</b>	<b>Item Description</b>																																																
<b>2.4.0</b>	<b>Description of Direct Personal Services.</b> All personal services directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the personal services costs within each major institutional function or activity that are charged as direct personal services.)																																																
<b>2.5.0</b>	<b>Method of Charging Direct Salaries and Wages.</b> (Mark the appropriate line(s) for each Direct Personal Services Category to identify the method(s) used to charge direct salary and wage costs to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, fully describe on a continuation sheet, the applicable methods used.)																																																
	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2"></th> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;"><u>Direct Personal Services Category</u></th> </tr> <tr> <th colspan="2"></th> <th style="text-align: center; border-bottom: 1px solid black;"><u>Faculty</u></th> <th style="text-align: center; border-bottom: 1px solid black;"><u>Staff</u></th> <th style="text-align: center; border-bottom: 1px solid black;"><u>Students</u></th> <th style="text-align: center; border-bottom: 1px solid black;"><u>Other<sup>1</sup></u></th> </tr> <tr> <th colspan="2"></th> <th style="text-align: center; font-size: small;">(1)</th> <th style="text-align: center; font-size: small;">(2)</th> <th style="text-align: center; font-size: small;">(3)</th> <th style="text-align: center; font-size: small;">(4)</th> </tr> </thead> <tbody> <tr> <td style="width: 5%; padding: 5px;">A.</td> <td style="padding: 5px;">Payroll Distribution Method (Individual time card/actual hours and rates)</td> <td style="text-align: center; border-bottom: 1px solid black;">_____</td> <td style="text-align: center; border-bottom: 1px solid black;"><u>X</u></td> <td style="text-align: center; border-bottom: 1px solid black;"><u>X</u></td> <td style="text-align: center; border-bottom: 1px solid black;"><u>X</u></td> </tr> <tr> <td style="padding: 5px;">B.</td> <td style="padding: 5px;">Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)</td> <td style="text-align: center; border-bottom: 1px solid black;"><u>X</u></td> <td style="text-align: center; border-bottom: 1px solid black;"><u>X</u></td> <td style="text-align: center; border-bottom: 1px solid black;">_____</td> <td style="text-align: center; border-bottom: 1px solid black;">_____</td> </tr> <tr> <td style="padding: 5px;">C.</td> <td style="padding: 5px;">After-the-fact Activity Records (Percentage Distribution of employee activity)</td> <td style="text-align: center; border-bottom: 1px solid black;">_____</td> <td style="text-align: center; border-bottom: 1px solid black;">_____</td> <td style="text-align: center; border-bottom: 1px solid black;">_____</td> <td style="text-align: center; border-bottom: 1px solid black;">_____</td> </tr> <tr> <td style="padding: 5px;">D.</td> <td style="padding: 5px;">Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)</td> <td style="text-align: center; border-bottom: 1px solid black;">_____</td> <td style="text-align: center; border-bottom: 1px solid black;">_____</td> <td style="text-align: center; border-bottom: 1px solid black;">_____</td> <td style="text-align: center; border-bottom: 1px solid black;">_____</td> </tr> <tr> <td style="padding: 5px;">Y.</td> <td style="padding: 5px;">Other(s)<sup>1</sup> _____</td> <td style="text-align: center; border-bottom: 1px solid black;">_____</td> <td style="text-align: center; border-bottom: 1px solid black;">_____</td> <td style="text-align: center; border-bottom: 1px solid black;">_____</td> <td style="text-align: center; border-bottom: 1px solid black;">_____</td> </tr> </tbody> </table>			<u>Direct Personal Services Category</u>						<u>Faculty</u>	<u>Staff</u>	<u>Students</u>	<u>Other<sup>1</sup></u>			(1)	(2)	(3)	(4)	A.	Payroll Distribution Method (Individual time card/actual hours and rates)	_____	<u>X</u>	<u>X</u>	<u>X</u>	B.	Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)	<u>X</u>	<u>X</u>	_____	_____	C.	After-the-fact Activity Records (Percentage Distribution of employee activity)	_____	_____	_____	_____	D.	Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)	_____	_____	_____	_____	Y.	Other(s) <sup>1</sup> _____	_____	_____	_____	_____
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Y.	Other(s) <sup>1</sup> _____	_____	_____	_____	_____																																												
<b>2.5.1</b>	<b>Salary and Wage Cost Distribution Systems.</b>  Within each major function or activity, are the methods marked in Item 2.5.0 used by all employees compensated by the reporting unit? (If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.)  <input checked="" type="checkbox"/> Yes  <input type="checkbox"/> No																																																

<sup>1</sup> Describe on a Continuation Sheet



COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II - DIRECT COSTS UNIVERSITY OF IDAHO
Item No.	Item Description	
2.5.2	<p><b>Salary and Wage Cost Accumulation System.</b></p> <p>(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the share of the total salary and wage costs attributable to each employee's direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and the wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.)</p>	
2.6.0	<p><b>Description of Direct Fringe Benefits Costs.</b> All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet <u>all</u> of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.)</p>	
2.6.1	<p><b>Method of Charging Direct Fringe Benefits.</b> (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0. is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)</p>	
2.7.0	<p><b>Description of Other Direct Costs.</b> All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, sub-grants, subcontracts, malpractice insurance, etc.)</p>	

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2.8.0	<p><b>Cost Transfers.</b> When Federally sponsored agreements or similar cost objectives are credited for cost transfers to other projects, grants or contracts, is the credit amount for direct personal services, materials, other direct charges and applicable indirect costs always based on the same amount(s) or rate(s) (e.g., direct labor rate, indirect costs) originally used to charge or allocate costs to the project (Consider transactions where the original charge and the credit occur in different cost accounting periods). (Mark one, if "No", explain on a continuation sheet how the credit differs from original charge.)</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>																																	
2.9.0	<p><b>Inter-organizational Transfers.</b> This item is directed only to those materials, supplies, and services which are, or will be transferred to you from other segments of the educational institution. (Mark the appropriate line(s) in each column to indicate the basis used by you as transferee to charge the cost or price of inter-organizational transfers or materials, supplies, and services to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, explain on a continuation sheet.)</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 45%;"></th> <th style="width: 15%; text-align: center;"><u>Materials</u> (1)</th> <th style="width: 15%; text-align: center;"><u>Supplies</u> (2)</th> <th style="width: 15%; text-align: center;"><u>Services</u> (3)</th> </tr> </thead> <tbody> <tr> <td>A.</td> <td>At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>B.</td> <td>At full cost <u>including</u> indirect costs attributable to group or central office expenses.</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>C.</td> <td>At established catalog or market price or prices based on adequate competition.</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>Y.</td> <td>Other(s)<sup>1</sup></td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>Z.</td> <td>Inter-organizational transfers are not applicable.</td> <td style="text-align: center;"><u>X</u></td> <td style="text-align: center;"><u>X</u></td> <td style="text-align: center;"><u>X</u></td> </tr> </tbody> </table>						<u>Materials</u> (1)	<u>Supplies</u> (2)	<u>Services</u> (3)	A.	At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.	_____	_____	_____	B.	At full cost <u>including</u> indirect costs attributable to group or central office expenses.	_____	_____	_____	C.	At established catalog or market price or prices based on adequate competition.	_____	_____	_____	Y.	Other(s) <sup>1</sup>	_____	_____	_____	Z.	Inter-organizational transfers are not applicable.	<u>X</u>	<u>X</u>	<u>X</u>
		<u>Materials</u> (1)	<u>Supplies</u> (2)	<u>Services</u> (3)																														
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<sup>1</sup> Describe on a Continuation Sheet

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<b>Item No.</b>	<b>Item Description</b>	
<b>2.1.0*</b>	<p><b>Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives</b></p> <p>The direct cost functions of the University of Idaho include Instruction, Organized Research, Public Service, and Other Institutional Activities.</p> <p>The University of Idaho follows the basic guidelines in OMB's Uniform Guidance subpart E to determine the treatment of costs as direct or indirect. Costs are considered direct when they can be identified specifically with a particular sponsored project, instructional activity, or similar cost objective, or if the costs can be measured and assigned to the specific benefiting activities relatively easily with a high degree of accuracy. If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost is allocated to the projects or activities based on the proportional benefit.</p> <p>Costs incurred for common or joint objectives that cannot be specifically identified with a particular sponsored project, instructional activity, or other institutional activity, nor assigned to specific benefiting activities relatively easily with a high degree of accuracy, are charged as indirect costs.</p> <p>Costs incurred for administrative and support services that benefit departmental instructional and general activities and costs incurred by separate departments and organizations established primarily to administer sponsored projects are identified separately in the accounting records and recognized as indirect expenses. These accounts, required to recognize the expenses incurred for general departmental and institutional business, include charges for administrative and clerical salaries, related fringe benefits, supplies, postage, telecommunications, and other general costs. Specific account numbers and program codes are used to identify these activities within each department and organization.</p> <p>When a particular project requires specific and identifiable support that is above-and-beyond the level of support provided and charged indirectly to all activities, such costs may be charged as direct costs since they are incurred for a different purpose than the common costs which are incurred as indirect costs. These costs must meet all of the following conditions:</p> <ul style="list-style-type: none"> <li>▪ Administrative or clerical services are integral (essential, vital or fundamental) to the project or activity</li> <li>▪ Expenditures involved can be specifically identified with the project or activity</li> <li>▪ Such costs are explicitly included in the budget or have the prior written approval of the awarding agency</li> <li>▪ A budget justification and CAS exception form is included in the proposal or with the prior approval paperwork</li> </ul> <p>The costs are not also recovered as indirect costs. Other special circumstances for direct charging of costs occur when sponsored projects require specific support costs that are not provided by the indirect administrative accounts. Examples of instances where sponsored projects can be charged directly for support services (in accordance with the approved budget and scope of work) include:</p> <ul style="list-style-type: none"> <li>• Postage – All postage required for general institutional business is an indirect cost. In the event that a particular sponsored project requires substantial mailing expenses in the performance of the project, postage may be charged as a direct cost.</li> <li>• Telecommunications – Telecommunications costs required for general institutional business are indirect costs. Exceptions are made for phones integral and used solely on the project, long distance charges that can be identified and assigned to a specific project, equipment for fieldwork, and necessary calls made while traveling on project business.</li> <li>• Utilities – If a project requires exceptional use of a particular utility to complete the objectives above-and-beyond that provided to all activities, this cost will be identified and justified in the proposal and budget. Examples are water used to run a reactor, wave tank, or fish tank.</li> </ul> <p>In each instance, the costs that are considered direct remain in the appropriate base and are excluded from any indirect cost pool.</p>	

\*Changes due to Uniform Guidance on continuation sheet at end of document

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<b>2.1.0</b>	<p><b>Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives (Continued)</b></p> <p>Costs that are contributed to sponsored projects as cost sharing are identified and documented in accordance with the above guidelines. Cost share expenditures are included in the appropriate direct cost bases by function (see 1.3.1). Accounting procedures are designed to ensure that all costs incurred are reasonable, necessary, allowable, and in accordance with the terms and conditions of the sponsored agreement.</p> <p>The University of Idaho follows the National Institute for Health (NIH) guidelines in regards to the NIH salary cap. Should a salary exceed the NIH salary cap, the difference is covered by non-sponsored funds. Any salary in excess of the NIH cap is included in the appropriate base for the University's F&amp;A rate calculation.</p>	
<b>2.2.0</b>	<p><b>Description of Direct Materials</b></p> <p>Materials and supplies charged to sponsored projects or similar cost objectives must always meet the following criteria:</p> <ul style="list-style-type: none"> <li>• Must provide a direct, verifiable benefit to the funded project.</li> <li>• Must be purchased during the time period of the project.</li> <li>• Must be received prior to the termination of the project.</li> </ul> <p>The principal classes of expenses which are charged as direct materials and supplies include:</p> <ul style="list-style-type: none"> <li>• General supplies and materials</li> <li>• Data processing supplies</li> <li>• Energy supplies</li> <li>• Lab/Research supplies</li> <li>• Equipment (non-capitalized)</li> <li>• Computer software and supplies</li> <li>• Agriculture supplies</li> <li>• Books, journals, periodicals, and other reference materials</li> </ul> <p>Such charges are accumulated in the University's financial accounting system according to expense code classifications. A detailed listing of expense codes, including definitions, is available on the University of Idaho Controller's website  <a href="http://www.uidaho.edu/finance/controller/general-accounting">http://www.uidaho.edu/finance/controller/general-accounting</a>.</p>	

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2.3.2	<p><b>Inventory Requisitions from Central or Common, Institution-owned Inventory</b></p> <p>The University of Idaho manages the following inventories that may have withdrawals charged to sponsored projects:</p> <ul style="list-style-type: none"> <li>• Chemistry Stores inventory is costed using Average Costs and inventory is charged out at actual cost, plus a material-handling fee.</li> <li>• Biology Stores inventory is costed using Average Costs and inventory is charged out at actual cost, plus a material-handling fee.</li> <li>• Printing and Design is costed using First In, First Out (FIFO) and inventory is charged out at actual cost, plus a material-handling fee.</li> <li>• Facilities Services is costed using Average Costs and inventory is charged out at actual costs, plus a material-handling fee.</li> </ul>	
2.4.0	<p><b>Description of Direct Personal Services</b></p> <p>Direct personal services costs consist of salaries and wages plus fringe benefits of faculty (including instructors, researchers, and graduate assistants), professional staff (including administrative and clerical), temporary staff, part-time staff, and student employees. Salaries and fringe benefits of administrative and clerical staff may be direct charged under conditions described in Section 2.1.0.</p> <p>Salaries and wages are charged directly to the benefiting cost objectives based upon the labor distribution for each payroll and supported by information derived from the effort reporting system.</p>	
2.5.0	<p><b>Method of Charging Direct Salaries and Wages</b></p> <p>Direct Personal Services Category - Other: Irregular Help or temporary employees are paid using the Payroll Distribution Method.</p> <p>Direct Personal Services Category – Staff: The Payroll Distribution Method is used to pay classified staff employees who are paid on a basis of actual hours worked.</p> <p>The Plan-Confirmation Method is used to pay Non-Faculty Exempt employees who are paid on a basis of an annual salary.</p>	
2.5.2	<p><b>Salary and Wage Cost Accumulation System</b></p> <p><i>Faculty, Non-Faculty Exempt</i></p> <p>The University of Idaho uses the Plan-Confirmation method as the basis for the distribution of salaries and wages for these employees. Under this system the distribution of salaries and wages is based upon budgeted, planned or assigned work activity. At the end of the payroll period, payroll data for the current period are fed to the University's General Ledger file.</p> <p>The accounting records and forms used to record the salary and wage costs are:</p> <ul style="list-style-type: none"> <li>• Electronic Personnel Action Form (EPAF) – This form is used to identify the salaries and wages to be paid and the budgets to be charged for the employee. The EPAF is used to record initial payroll charges and labor distribution as well as subsequent changes to the individual's information, salary, wages, and budgets charged.</li> </ul>	

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2.5.2	<p><b>Salary and Wage Cost Accumulation System (Continued)</b></p> <ul style="list-style-type: none"> <li>• Web time entry – This electronic process is used to record leave time taken by faculty and non-faculty exempt employees. The form is prepared and submitted by the employee on a password-secured system for verification and approval by their direct supervisor. The approved forms are then used as original documentation for electronic payroll processing.</li> <li>• Personnel Activity Report (PAR) – This form is currently being used for after-the-fact effort certification for salaries and wages charged to sponsored projects. For professorial and professional staff, the reports are prepared as required by current federal guidance. Any employee whose labor has been charged to a sponsored project is obligated to verify and certify their effort. Where the actual distribution differs from the planned distribution, adjustments are made to the cost objectives within the payroll and accounting system. The policies and procedures governing the PAR process can be found in the Administrative Procedures Manual Chapter 45.09.</li> </ul> <p><i>Temporary or Irregular help, Student Employees, and Classified Staff</i></p> <p>The University of Idaho uses the Payroll Distribution Method for these employees. Under this system all employees, except graduate students, prepare, sign and submit to his/her supervisor a bi-weekly time sheet. The form is prepared and submitted by the employee on a password-secured system for verification and approval by the employee's direct supervisor. The approved forms are then used as original documentation for electronic payroll processing. If any data for an employee is missing the processing of the payroll is suspended until all appropriate information is entered and approved through the use of an EPAF. All pay for graduate students is processed based on EPAF information.</p> <p>The accounting records and forms used to record the salary and wage costs are:</p> <ul style="list-style-type: none"> <li>• Electronic Personnel Action Form (EPAF) – This form is used to identify the salaries and wages to be paid and the budgets to be charged for the employee. The EPAF is used to record initial payroll charges and labor distribution as well as subsequent changes to the individual's salary, wages, and budgets charged.</li> <li>• Web time entry – This electronic process is used to record actual time worked by an employee. The form is prepared and submitted by the employee on a password-secured system for verification and approval by their direct supervisor. The approved forms are then used as original documentation for electronic payroll processing</li> <li>• Personnel Activity Report (PAR) – This form is used for after-the-fact effort certification for salaries and wages charged to sponsored projects. Any employee whose labor has been charged to a sponsored project is obligated to verify and certify their effort. Where the actual distribution differs from the planned distribution, adjustments are made to the cost objectives within the payroll and accounting system. The policies and procedures governing the PAR process can be found in the Administrative Procedures Manual Chapter 45.09.</li> </ul>	
2.6.0	<p><b>Description of Direct Fringe Benefits Costs</b></p> <p>The different types of fringe benefits that employees may be entitled to and which costs are included in the negotiated fringe rate:</p> <ul style="list-style-type: none"> <li>• Life Insurance</li> <li>• Accidental Death &amp; Dismemberment</li> <li>• Disability Income Protection (Under State of Idaho Contract)</li> <li>• Worker's Compensation</li> </ul>	

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2.6.0	<p><b>Description of Direct Fringe Benefits Costs (Continued)</b></p> <ul style="list-style-type: none"> <li>• Health Insurance <ul style="list-style-type: none"> <li>○ Traditional Indemnity Plan</li> <li>○ Managed Care Plan</li> <li>○ Dental Insurance</li> <li>○ Prescription Drug Benefit</li> </ul> </li> <li>• Employee Assistance Program (Professional Counseling)</li> <li>• Unemployment Insurance</li> <li>• Terminal Annual Leave</li> <li>• Military Leave with Pay</li> </ul> <p>Sick and annual leave earned and taken during active employment are charged directly as taken.</p> <p><u>Pension/Retirement Plans:</u></p> <p>Public Employee Retirement System of Idaho (PERSI) – A cost-sharing multiple-employer public retirement system created by the Idaho State Legislature. It is a defined benefit plan requiring that both the member and University contribute.</p> <p>Optional Retirement Plan (ORP) – A defined contribution plan for faculty and non-faculty exempt employees. The employee contribution requirement for the ORP is based on a percentage of total salary. Employer contributions are determined by the State of Idaho. New faculty and non-faculty exempt employees hired July 1, 1990 or thereafter automatically enroll in the ORP and select their vendor option. Faculty and non-faculty exempt employees hired before July 1, 1990 had a one-time opportunity to enroll in the ORP. Enrollees in the ORP no longer belong to PERSI. Participants are immediately vested in the ORP. Retirement benefits are available either as a lump sum or any portion thereof upon attaining 62 years of age. Although enrollees in the ORP no longer belong to PERSI, the University is required to contribute to PERSI 3.03% of the annual covered payroll. These annual supplemental payments are required through July 1, 2015.</p> <p>Civil Service Retirement (FCS) – Available only to Cooperative Extension employees transferring to Idaho from another agency where they were previously enrolled in a Civil Service retirement plan.</p> <p>Social Security – Costs incurred in accordance with the provisions of the Federal Insurance Contribution Act and Federal Hospitalization Insurance.</p> <p><u>Post-Retirement Benefits other than Pensions:</u></p> <p>In addition to the pension benefits described above, the University of Idaho provides post-retirement medical and life insurance coverage for life to employees who meet certain age and service requirements. In general, the employee must have completed at least 30 years of credited service or the sum of his/her age and years credited service must total at least 80 to qualify for this benefit. Employees who do not qualify for this benefit, but who do qualify for retirement under PERSI or ORP are eligible to use 50% of the cash value of their unused sick leave to continue their insurance coverage through the University.</p>	

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<b>2.6.1</b>	<p><b>Method of Charging Direct Fringe Benefits</b></p> <p>Measured: Effective July 1, 2015 the University of Idaho will begin charging fringe benefit costs based on a negotiated rate by employee categories. The employee categories are faculty, staff, student and temporary.</p> <p>Assigned: The employee's assignment to both major and minor functions is in accordance with how the effort was both planned and expended.</p> <p>Allocated: The allocation of the actual benefit expense to the employee's actual assignment of effort occurs in the following manner: fringe benefit costs that are attributable to direct salaries and wages are charged to sponsored projects, or similar cost objectives, based on the actual percent of effort attributed to the project multiplied by the consolidated fringe benefit expense.</p> <p>In accordance with the University of Idaho's Administrative Procedures Manual, Chapter 45, Section 06. Leave is allocated to the employee's allocated budget when taken.</p> <p>Generally, part-time employees are not eligible for leave benefits. However, irregular help (IH-Part-time temporary employees) who work for 20 hours per week for a period of 5 months or longer are eligible for sick and annual leave benefits. These benefits are funded by the use of a benefit rate charged to the budget paying their wages, and therefore assigned to major functions and individual projects in the same manner as the salaries and wages. Amounts charged to these budgets are pooled and all sick and annual leave paid to IH employees is charged to the leave pool. This rate is reviewed annually.</p> <p><b>Description of Other Direct Costs</b></p> <p>Other items of direct costs that are charged to sponsored projects or similar cost objectives are always directly related to the project.</p> <p>The principal classes of other costs which are treated as direct costs when they can be identified specifically with a sponsored project, instructional activity, or similar cost objective or can be directly assigned to such activity relatively easily with a high degree of accuracy, include:</p> <ul style="list-style-type: none"> <li>• Employee Development Services</li> <li>• Other Services</li> <li>• Professional Services</li> <li>• Repair &amp; Maintenance Services</li> <li>• Technical Services</li> <li>• Rentals &amp; Operating Leases</li> <li>• Miscellaneous Expenditures</li> <li>• Trustee/Benefits</li> <li>• Miscellaneous Payments as Agent</li> </ul> <p><b>End of Part II</b></p>	
<b>2.7.0</b>		



<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>	<b>PART III - INDIRECT COSTS UNIVERSITY OF IDAHO</b>
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	<p><b>Instructions for Part III</b></p> <p>Institution should disclose how the segment's total direct costs are identified and accumulated in specific indirect cost categories and allocated to applicable indirect cost pools and service centers within each major function or activity, how service center costs are accumulated and "billed" to users, and the specific indirect cost pools and allocation bases used to calculate the indirect cost rates that are used to allocate accumulated indirect costs to Federally sponsored agreements or similar final cost objectives. A continuation sheet should be used wherever additional space is required or when a response requires further explanation to ensure clarity and understanding.</p> <p>The following Allocation Base Codes are provided for use in connection with Items 3.1.0 and 3.3.0.</p> <ul style="list-style-type: none"> <li>A. Direct Charge or Allocation</li> <li>B. Total Expenditures</li> <li>C. Modified Total Cost Basis</li> <li>D. Modified Total Direct Cost Basis</li> <li>E. Salaries and Wages</li> <li>F. Salaries, Wages and Fringe Benefits</li> <li>G. Number of Employees (head count)</li> <li>H. Number of Employees (full-time equivalent basis)</li> <li>I. Number of Students (head count)</li> <li>J. Number of Students (full-time equivalent basis)</li> <li>K. Student Hours—classroom and work performed</li> <li>L. Square Footage</li> <li>M. Usage</li> <li>N. Unit of Product</li> <li>O. Total Production</li> <li>P. More than one base (Separate Cost Groupings)<sup>1</sup></li> <li>Y. Others<sup>1</sup></li> <li>Z. Category or Pool not applicable</li> </ul>

<sup>1</sup> List on a continuation sheet, the category and sub-grouping(s) of expense involved and the allocation base(s) used.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III - INDIRECT COSTS UNIVERSITY OF IDAHO																																																					
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3.1.0	<p><b>Indirect Cost Categories - Accumulation and Allocation.</b> This item is directed at the identification, accumulation and allocation of all indirect costs of the institution. (Under the column heading, "Accumulation Method," insert "Yes" or "No" to indicate if the cost elements included in each indirect cost category are identified, recorded and accumulated in the institution's formal accounting system. If "No," describe on a continuation sheet, how the cost elements included in the indirect cost category are identified and accumulated. Under the column heading "Allocation Base," enter one of the allocation base codes A through P, Y, or Z, to indicate the basis used for allocating the accumulated costs of each indirect cost category to applicable indirect cost categories, indirect cost pools, other institutional activities, specialized service facilities and other service centers. Under the column heading "Allocation Sequence," insert 1, 2, or 3 next to each of the first three indirect cost categories to indicate the sequence of the allocation process. If cross-allocation techniques are used, insert "CA." If an indirect cost category listed in this section is not used, insert "NA.")</p> <table border="1"> <thead> <tr> <th>Indirect Cost Category</th> <th>Accumulation Method</th> <th>Allocation Base Code</th> <th>Allocation Sequence</th> </tr> </thead> <tbody> <tr> <td>(a) Depreciation/Use Allowance/Interest</td> <td></td> <td></td> <td><u>1</u></td> </tr> <tr> <td>    Building</td> <td><u>Yes</u></td> <td><u>L</u></td> <td></td> </tr> <tr> <td>    Equipment</td> <td><u>Yes</u></td> <td><u>L</u></td> <td></td> </tr> <tr> <td>    Capital Improvements to Land<sup>1</sup></td> <td><u>Yes</u></td> <td><u>P</u></td> <td></td> </tr> <tr> <td>    Interest<sup>1</sup></td> <td><u>Yes</u></td> <td><u>L</u></td> <td></td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td><u>Yes</u></td> <td><u>L</u></td> <td><u>2</u></td> </tr> <tr> <td>(c) General Administration and General Expense</td> <td><u>Yes</u></td> <td><u>C</u></td> <td><u>3</u></td> </tr> <tr> <td>(d) Departmental Administration</td> <td><u>Yes</u></td> <td><u>C</u></td> <td></td> </tr> <tr> <td>(e) Sponsored Projects Administration</td> <td><u>Yes</u></td> <td><u>C</u></td> <td></td> </tr> <tr> <td>(f) Library</td> <td><u>Yes</u></td> <td><u>P</u></td> <td></td> </tr> <tr> <td>(g) Student Administration and Services</td> <td><u>Yes</u></td> <td><u>A</u></td> <td></td> </tr> <tr> <td>(h) Other<sup>1</sup></td> <td><u>N/A</u></td> <td><u>N/A</u></td> <td></td> </tr> </tbody> </table>	Indirect Cost Category	Accumulation Method	Allocation Base Code	Allocation Sequence	(a) Depreciation/Use Allowance/Interest			<u>1</u>	Building	<u>Yes</u>	<u>L</u>		Equipment	<u>Yes</u>	<u>L</u>		Capital Improvements to Land <sup>1</sup>	<u>Yes</u>	<u>P</u>		Interest <sup>1</sup>	<u>Yes</u>	<u>L</u>		(b) Operation and Maintenance	<u>Yes</u>	<u>L</u>	<u>2</u>	(c) General Administration and General Expense	<u>Yes</u>	<u>C</u>	<u>3</u>	(d) Departmental Administration	<u>Yes</u>	<u>C</u>		(e) Sponsored Projects Administration	<u>Yes</u>	<u>C</u>		(f) Library	<u>Yes</u>	<u>P</u>		(g) Student Administration and Services	<u>Yes</u>	<u>A</u>		(h) Other <sup>1</sup>	<u>N/A</u>	<u>N/A</u>			
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3.2.0	<p><b>Service Centers.</b> Service centers are departments or functional units which perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include "recharge centers" and the "specialized service facilities" defined in 2 CFR Part 200.468. (The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter "Z" in Column 1, if not applicable.)</p> <table border="0"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td>(a) Scientific Computer Operations</td> <td><u>C</u></td> <td><u>C</u></td> <td><u>C</u></td> <td><u>B</u></td> <td><u>A</u></td> <td><u>B</u></td> </tr> <tr> <td>(b) Business Data Processing</td> <td><u>C</u></td> <td><u>C</u></td> <td><u>C</u></td> <td><u>B</u></td> <td><u>A</u></td> <td><u>B</u></td> </tr> <tr> <td>(c) Animal Care Facilities</td> <td><u>A</u></td> <td><u>C</u></td> <td><u>C</u></td> <td><u>B</u></td> <td><u>A</u></td> <td><u>B</u></td> </tr> </tbody> </table> <p>Note: (D) includes Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)</p> <p>(1) <u>Category Code:</u> Use code "A" if the service center costs are billed only as direct costs of final cost objectives; code "B" if billed only to indirect cost categories or indirect cost pools; code "C" if billed to both direct and indirect cost objectives.</p> <p>(2) <u>Burden Code:</u> Code "A" - center receives an allocation of all applicable indirect costs; Code "B" - partial allocation of indirect costs; Code "C" - no allocation of indirect costs.</p> <p>(3) <u>Billing Rate Code:</u> Code "A" - billing rates are based on historical costs; Code "B" - rates are based on projected costs; Code "C" - rates are based on a combination of historical and projected costs; Code "D" - billings are based on the actual costs of the billing period; Code "Y" - other (explain on a Continuation Sheet).</p> <p>(4) <u>User Charges Code:</u> Code "A" - all users are charged at the same billing rates; Code "B" - some users are charged at different rates than other users (explain on a Continuation Sheet).</p> <p>(5) <u>Actual Costs vs. Revenues Code:</u> Code "A" - billings (revenues) are compared to actual costs (expenditures) at least annually; Code "B" - billings are compared to actual costs less frequently than annually.</p> <p>(6) <u>Variance Code:</u> Code "A" - Annual variance between billed and actual cost are prorated to users (as credits or charges); Code "B" - variances are carried forward as adjustments to billing rate of future periods; Code "C" - annual variances are charged or credited to indirect costs; Code "Y" - other (explain on a Continuation Sheet).</p>		(1)	(2)	(3)	(4)	(5)	(6)	(a) Scientific Computer Operations	<u>C</u>	<u>C</u>	<u>C</u>	<u>B</u>	<u>A</u>	<u>B</u>	(b) Business Data Processing	<u>C</u>	<u>C</u>	<u>C</u>	<u>B</u>	<u>A</u>	<u>B</u>	(c) Animal Care Facilities	<u>A</u>	<u>C</u>	<u>C</u>	<u>B</u>	<u>A</u>	<u>B</u>						
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3.3.0	<p><b><u>Indirect Cost Pools and Allocation Bases</u></b></p> <p>(Identify all of the indirect costs pools established for the accumulation of indirect costs, excluding service centers, and the allocation bases used to distribute accumulated indirect costs to Federally sponsored agreements or similar cost objectives within each major function or activity. For all applicable indirect cost pools, enter the applicable Allocation Base Code A through P, Y, or Z, to indicate the basis used for allocating accumulated pool costs to Federally sponsored agreements or similar cost objectives.)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Indirect Cost Pools</u></th> <th style="text-align: right;"><u>Allocation Base Code</u></th> </tr> </thead> <tbody> <tr> <td colspan="2">A. Instruction</td> </tr> <tr> <td style="padding-left: 20px;"><u>  X</u> On-Campus</td> <td style="text-align: right;"><u>  D</u></td> </tr> <tr> <td style="padding-left: 20px;"><u>  X</u> Off-Campus</td> <td style="text-align: right;"><u>  D</u></td> </tr> <tr> <td style="padding-left: 20px;">_____ Other<sup>1</sup></td> <td style="text-align: right;">_____</td> </tr> <tr> <td colspan="2">B. Organized Research</td> </tr> <tr> <td style="padding-left: 20px;"><u>  X</u> On-Campus</td> <td style="text-align: right;"><u>  D</u></td> </tr> <tr> <td style="padding-left: 20px;"><u>  X</u> Off-Campus</td> <td style="text-align: right;"><u>  D</u></td> </tr> <tr> <td style="padding-left: 20px;">_____ Other<sup>1</sup></td> <td style="text-align: right;">_____</td> </tr> <tr> <td colspan="2">C. Other Sponsored Activities</td> </tr> <tr> <td style="padding-left: 20px;"><u>  X</u> On-Campus</td> <td style="text-align: right;"><u>  D</u></td> </tr> <tr> <td style="padding-left: 20px;"><u>  X</u> Off-Campus</td> <td style="text-align: right;"><u>  D</u></td> </tr> <tr> <td style="padding-left: 20px;">_____ Other<sup>1</sup></td> <td style="text-align: right;"><u>  D</u></td> </tr> <tr> <td colspan="2">D. Other Institutional Activities<sup>1</sup></td> </tr> <tr> <td></td> <td style="text-align: right;"><u>  D</u></td> </tr> </tbody> </table>	<u>Indirect Cost Pools</u>	<u>Allocation Base Code</u>	A. Instruction		<u>  X</u> On-Campus	<u>  D</u>	<u>  X</u> Off-Campus	<u>  D</u>	_____ Other <sup>1</sup>	_____	B. Organized Research		<u>  X</u> On-Campus	<u>  D</u>	<u>  X</u> Off-Campus	<u>  D</u>	_____ Other <sup>1</sup>	_____	C. Other Sponsored Activities		<u>  X</u> On-Campus	<u>  D</u>	<u>  X</u> Off-Campus	<u>  D</u>	_____ Other <sup>1</sup>	<u>  D</u>	D. Other Institutional Activities <sup>1</sup>			<u>  D</u>
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3.4.0	<p><b><u>Composition of Indirect Cost Pools.</u></b> (For each pool identified under Items 3.1.0 and 3.2.0, describe on a continuation sheet the major organizational components, sub-groupings of expenses, and elements of cost included.)</p>																														
3.5.0	<p><b><u>Composition of Allocation Bases.</u></b> (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.)</p>																														

<sup>1</sup> Describe on a Continuation Sheet.

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3.6.0	<p><b><u>Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs.</u></b> Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations?</p> <p>A.    <input checked="" type="checkbox"/> Yes</p> <p>B.    <input type="checkbox"/> No<sup>1</sup></p>

<sup>1</sup> Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
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3.1.0	<p><b>Indirect Cost Categories – Accumulation and Allocation</b></p> <p>All indirect costs are recorded and accumulated in the University of Idaho’s financial accounting system.</p> <p>The allocation of Library costs is based upon 2 allocation methodologies. The library costs are allocated to Student and Professional categories based on full-time equivalents (FTEs). The Student portion is allocated to Instruction and the Professional portion is allocated to the benefiting cost groups on the basis of salaries and wages.</p> <p>The allocation of campus-wide improvements, including streets, sidewalks, landscaping, fencing, lighting and similar improvements is based upon FTEs. Student FTE’s are allocated to Instruction and Employees are allocated to all functions on the basis of salaries and wages.</p>	
3.2.0	<p><b>Service Centers</b></p> <p>Service Centers are required to operate under the University’s Procedures for Operating an Approved Service Center Policy made effective January 7, 2010; and they must comply with the Policy on Solicitation and Selling effective August 5, 2005. These policies are located in the University of Idaho’s Administrative Procedures Manual located online at <a href="http://www.uidaho.edu/apm">http://www.uidaho.edu/apm</a></p> <p>All Service Centers at the University of Idaho are required to follow the above-mentioned policies and procedures regardless of size. Those Service Centers that meet or exceed the annual operating budget amount outlined in the Administrative Procedures Manual must submit the required documentation to the Office of Sponsored Programs on an annual basis. Those Service Centers not required to submit documentation, must still complete the billing rate calculation exercise and keep all documentation for future reference and justification. Some users of Service Centers are charged at different rates as described in the Administrative Procedures Manual.</p>	
3.3.0	<p><b>Indirect Cost Pools and Allocation Bases</b></p> <p><i>(d) Other Institutional Activities</i></p> <p>In addition to the Organized Research indirect cost rate, the University of Idaho negotiates a separate cost rate for Agriculture &amp; Forestry Experiment Station research.</p>	
3.4.0	<p><b>Composition of Indirect Cost Pools</b></p> <p>A. The major organizational components, sub-groupings of expenses, and elements of cost composing the indirect cost pools identified under Item 3.1.0 are detailed below.</p> <p>(a) Depreciation/Interest</p> <p>The costs under this heading include depreciation and interest.</p> <ul style="list-style-type: none"> <li>• Building Depreciation</li> </ul> <p>The building depreciation is calculated on the basis of the capitalized values recorded in the University’s Financial Accounting System as part of the plant fund; cost of land and any sponsored project funded portions of building costs are excluded.</p>	

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<b>3.4.0</b>	<p><b>Composition of Indirect Cost Pools (Continued)</b></p> <ul style="list-style-type: none"> <li>• <b>Equipment Depreciation</b> The equipment depreciation is calculated on the basis of capitalized values recorded in the University's Financial Accounting System as part of the plant fund. Any sponsored project funded equipment and required cost share-purchased equipment are excluded. Also excluded in the calculation is any depreciation associated with any lost or missing equipment items.</li> <li>• <b>Improvements Depreciation</b> The capital improvements depreciation is calculated on the basis of capitalized values recorded in the University's Financial Accounting System as part of the plant fund; any sponsored project funded improvements are excluded.</li> <li>• <b>Interest.</b> Interest cost incurred on external loans associated with the capitalized value of buildings recorded in the University's Financial Accounting System as part of the plant fund of the University is included.</li> </ul> <p><b>(b) Operations and Maintenance</b> The costs under this heading are incurred for the administration, operation, maintenance, preservation, and protection of the University's physical plant. The major components and costs include:</p> <ul style="list-style-type: none"> <li>• Facilities Services Administration</li> <li>• Custodial Services</li> <li>• Utilities</li> <li>• Campus Safety</li> <li>• Environmental Health and Safety</li> <li>• Building and Equipment Maintenance</li> <li>• Remodeling and Major Repair</li> <li>• Grounds Maintenance</li> <li>• Facility Planning and Design</li> </ul> <p>Operations &amp; Maintenance uses square footage applied to the functional use of space as its allocation methodology. Departmental paid operations and maintenance are identified by account and expense code and are allocated to the department assigned to the account. Only University paid costs are included in this cost group.</p> <p><b>(c) General Administration and General Expense</b> The costs under this heading are incurred for the general executive and administrative offices of the University and other costs of a general nature. The major components and costs include:</p> <ul style="list-style-type: none"> <li>• President's Office</li> <li>• Provost's Office</li> <li>• Vice-President for Finance and Administration</li> <li>• Controller's Office</li> <li>• Human Resources</li> <li>• Budget Office</li> <li>• Procurement</li> </ul> <p>Direct costs of the functions listed above are included in the General Administration cost pool. The accounts are examined for unallowable costs under 2 CFR Part 200.414. Unallowable costs identified during this review are allocated to Other Institutional Activities.</p>	

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3.4.0	<p><b>Composition of Indirect Cost Pools (Continued)</b></p> <p>(d) Departmental Administration The costs under this heading are incurred for administrative and support services that benefit common or joint departmental activities or objectives in academic dean's offices, academic departments, organized research centers, Continuing Education administration and Summer Term Administration.</p> <p><u>Description of Direct Charge Equivalent Methodology</u></p> <p>A formula driven methodology was used to calculate the Departmental Administration rate component. A unique DA cost pool is established for each academic department. Within each of these cost pools, five separate components are calculated:</p> <ol style="list-style-type: none"> <li>1) 100 % Administrative salaries and wages</li> <li>2) DCE for General Support salaries and wages</li> <li>3) 3.6% Faculty and Professional salaries and wages and benefits (FAA)</li> <li>4) Prorated share of employee benefits</li> <li>5) DCE for other operating supplies and expense</li> </ol> <p><i>Administrative and General Support Salaries and Wages</i></p> <p>The first two components, Administrative and General Support salaries and wages are determined through a review of the institution's payroll system. Job positions for each academic department that are defined as professional administrative are categorized as 100 percent departmental administration.</p> <p>Job positions per each academic department which are defined as General Support (e.g. secretaries, office clerks, etc.) and Faculty and Professional (e.g. professors, departmental chairmen, laboratory directors, scientists, graduate and research assistants, etc.), and have been direct charged to sponsored agreements, are used to calculate a direct charge equivalent (DCE).</p> <p>The DCE ratio is defined as General Support salaries and wages charged to sponsored agreements, divided by Faculty and Professional salaries and wages charged to sponsored agreements. The DCE ratio is computed on a department-by-department basis.</p> <p>The DCE ratio is then compared against the actual General Support salaries and wages and the actual Faculty and Professional salaries and wages (less the 3.6 percent Faculty Administrative Allowance) which have been charged to each department's general operating fund.</p> <p>When the DCE ratio is less than the ratio calculated for the general operating fund for a given department, an excess or residual of General Support salaries and wages exists within the general operating fund. This excess is treated as Departmental Administration and is transferred to the DA cost pool. When the DCE ratio is greater than the ratio calculated for the general operating fund, no excess General Support salaries and wages exists and no transfer is made to the DA cost pool.</p> <p>The important assumption underlying this methodology is that the General Support salaries which support the Faculty and Professional salaries within the general operating fund be in the same proportion as the General Support salaries that support the Faculty and Professional salaries for sponsored agreements.</p>	



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<b>3.4.0</b>	<p><b>Composition of Indirect Cost Pools (Continued)</b></p> <p><i>Faculty and Professional Salaries and Wages</i></p> <p>The next component, Faculty and Professional (F&amp;P) salaries and wages is determined by taking the modified total direct costs (MTDC), less the Administrative salaries and wages, General Support salaries and wages, and all other DA items, and multiplying the result by the 3.6 percent Faculty Administrative Allowance (FAA). The salary and wage portion of F&amp;P is then calculated by dividing the FAA by one plus the academic employee benefit rate. The resulting amount of Faculty and Professional salaries and wages is then transferred from the general operating fund to the DA cost pool.</p> <p><i>Employee Benefits and Other Operating Supplies and Expense</i></p> <p>The final two components, Employee Benefits and Other Operating Supplies and Expense are determined by taking a prorated share of each. Benefits are determined by applying the department benefit rate to salaries that were reclassified to the DA pool. Other Operating Supplies and Expense are determined by using a separate DCE ratio equal to supplies and expense charged to sponsored agreements, divided by all salaries and wages charged to sponsored agreements. The DCE ratio is computed on a department-by-department basis.</p> <p>(e) Sponsored Projects Administration The costs under this heading are incurred by separate units established for the purpose of administering sponsored agreements – both Federal and non-Federal. The primary components include:</p> <ul style="list-style-type: none"> <li>• Sponsored Projects Office</li> <li>• Research Office</li> <li>• Research Compliance</li> </ul> <p>(f) Library The costs under this heading are incurred for the operation of the Library. The primary components include:</p> <ul style="list-style-type: none"> <li>• Library Administration</li> <li>• Library Operations</li> <li>• Library Books and Binding</li> </ul> <p>Library costs are accumulated in the University’s Financial Accounting System and reviewed to eliminate any costs that are unallowable. The costs are allocated based on FTEs. The Student portion is allocated directly to instruction. The Professional portion is allocated to benefiting cost groups on the basis of salaries and wages.</p> <p>The University of Idaho does not track other users of library facilities. The allocation of costs for other users to Other Institutional Activities is based upon 5% of the total students &amp; faculty/professional users.</p> <p>(g) Student Services Administration The costs under this heading are incurred for the administration of student services and student affairs. The primary components include:</p> <ul style="list-style-type: none"> <li>• Dean of Students</li> <li>• Academic Advising</li> <li>• Registrar</li> <li>• Admissions Office</li> <li>• Graduate Studies</li> </ul>	

	<ul style="list-style-type: none"> <li>• Financial Aid Office</li> </ul>
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<b>UNIVERSITY OF IDAHO</b>	
Item No.	Item Description
3.4.0	<p><b>Composition of Indirect Cost Pools (Continued)</b></p> <ul style="list-style-type: none"> <li>• Career Services</li> <li>• Student Employment Office</li> <li>• Counseling Office</li> <li>• Student Health Center</li> </ul> <p>Student Services Administration costs are recorded in the University’s Financial Accounting System and are reviewed to eliminate any unallowable costs. All of the costs in this cost pool are an indirect component of Instruction. All unallowable expense items were removed from this cost pool, however none of the allowable costs that remained were allocated to Organized Research.</p> <p>B. The major organizational components, sub-groupings of expenses, and elements of cost composing the costs of service centers, (identified under Part III, Item 3.2.0), used to calculate the service center rates include operating expenses, salaries, fringe benefits, materials supplies, and other costs necessary to provide the designated materials and supplies or services.</p>
3.5.0	<p><b>Composition of Allocation Bases</b></p> <p>The following paragraphs describe the makeup of the bases, indicated in Items 3.1.0 and 3.3.0, which are used to allocate indirect costs among Indirect Cost Categories, which are allocated to the Indirect Cost Pools, which in turn are distributed to Federally sponsored agreements or similar cost objectives within each major function or activity of the University.</p> <p>Throughout the descriptions, where the term “Modified Total Direct Cost” (MTDC) is used the following definition applies:</p> <p>“Modified total direct costs consist of all salaries and wages, fringe benefits, materials and supplies, services, travel, and sub-grants and sub-contracts up to the first \$25,000 of each sub-grant or sub-contract (regardless of the period covered by the sub-grant or sub-contract. Equipment, capital expenditures, charges for tuition remission, rental costs, scholarships, and fellowships as well as the portion of each sub-grant and sub-contract in excess of \$25,000 are excluded from modified total direct costs.”</p> <p>(a) Depreciation/Use Allowance/Interest</p> <ul style="list-style-type: none"> <li>• Building Depreciation Allocation Base Code “L” – Square Footage</li> </ul> <p>Building depreciation is calculated on the capitalized value of buildings used for each functional activity based on the net assignable square feet of space utilized. Net assignable square feet utilized by function is determined on a building-by-building basis using the University’s Annual Space Survey (Space Survey Instructions dated May 2014).</p> <p>The Annual Space Survey identifies each room by “type” and “use” of space. Type of space identification (e.g., classroom, office, research lab) is used to assign or prorate the total area of a room according to the type of facility. Use of space identification, according to the type of activity performed (i.e., percentage of effort), is used to further prorate space within a room where the assigned type of space classification supports multiple uses (e.g., a faculty office which supports both instruction and sponsored research). Some rooms require prorating by both type and use.</p>

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
		UNIVERSITY OF IDAHO
Item No.	Item Description	
3.5.0	<p><b>Composition of Allocation Bases (Continued)</b></p> <ul style="list-style-type: none"> <li>• <b>Equipment Depreciation Allocation Base Code “L” – Square Footage</b> Equipment Depreciation is calculated on the capitalized value of equipment assigned to each functional activity based on the net assignable square feet of space where the equipment resides. Net assignable square feet utilized by function is determined on a building-by building basis using the University’s Annual Space Survey (Space Survey Instructions dated May 2014).</li> <li>• <b>Improvements Depreciation Allocation Base Code “P” – More than One Base</b> Improvements depreciation is computed on the capitalized value of Improvements Other Than Buildings, Infrastructure, and Land Improvements. Such depreciation is allocated based on FTE of student users. The amount allocated to the student category is assigned to the instruction function. The amount allocated to the employee category is assigned to the major functions of the University (instruction, organized research, other sponsored activities, and other institutional activities) on a basis of salaries and wages.</li> <li>• <b>Interest Allocation Base Code “L” – Square Footage</b> Interest costs are associated with the capitalized value of specific buildings. As such, interest costs are allocated to other Indirect Cost Categories and Indirect Cost Pools in the same manner as the Building Depreciation as explained above.</li> </ul> <p>(b) <b>Operations and Maintenance – Allocation Base Code “L” – Square Footage</b></p> <p>The distribution allocates the operation and maintenance costs to the functional activities based on square footage serviced according to the University’s Annual Space Survey.</p> <p>(c) <b>General Administration Allocation Base Code “C” – MTC Basis</b></p> <p>Modified Total Costs consist of all salaries and wages, fringe benefits, materials and supplies, services, travel, and other costs incurred and recorded in Banner, net of similar costs reclassified and/or transferred from and to other Indirect Cost Categories in the process of preparing the indirect cost rate proposal. Equipment and capital expenditures are excluded.</p> <p>Allocation Base Code “C” (Modified Total Cost Basis) is used to distribute General Administration and General Expense to other Indirect Cost Categories and Indirect Cost Pools.</p> <p>(d) <b>Departmental Administration Allocation Based Code “C” – MTC Basis</b></p> <p>Modified Total Costs consist of all salaries and wages, fringe benefits, materials and supplies, services, travel, and other costs incurred and recorded in Banner, net of similar costs reclassified and/or transferred from and to other Indirect Cost Categories in the process of preparing the indirect cost rate proposal. Equipment and capital expenditures are excluded.</p> <p>Allocation Base Code “C” (Modified Total Cost Basis) is used to distribute Departmental Administration to other Indirect Cost Categories and Indirect Cost Pools.</p> <p>(e) <b>Sponsored Projects Administration Allocation Base Code “C” – MTC Basis</b></p> <p>Modified Total Costs consist of all salaries and wages, fringe benefits, materials and supplies, services, travel, and other costs incurred and recorded in Banner, net of similar costs reclassified and/or transferred from and to other Indirect Cost Categories in the process of preparing the indirect cost rate proposal. Equipment and capital expenditures are excluded.</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
		UNIVERSITY OF IDAHO
Item No.	Item Description	
<b>3.5.0</b>	<p><b>Composition of Allocation Bases (Continued)</b></p> <p>Allocation Base Code "C" (Modified Total Cost Basis) is used to distribute Sponsored Projects Administration to Indirect Cost Pools.</p> <p>(f) Library Allocation Base Code "P" – More than One Base</p> <p>Library costs, along with amounts allocated from other Indirect Cost Categories, are allocated to functional activities benefiting from the services provided in a distribution process which recognizes the categories of users, including students, employees, and other users. The process utilizes Allocation Base Code "J," Number of Students (FTE basis), Allocation Base Code "H," Number of Employees (FTE Basis).</p> <p>A full-time faculty or staff member is equal to one FTE. Part-time faculty and staff on appointment have a fraction of an FTE equivalent to the percent of base salary. Adjunct faculty and staff without appointment have an FTE value equal to the ratio of actual pay to the average pay of members under similar classifications. Student FTE is determined by semester. An undergraduate student has an FTE equal to one if the student has completed at least 15 credit hours per semester. A graduate student has an FTE equal to one if the student has completed 12 credit hours per semester.</p> <p>The Student portion is allocated to Instruction and the Professional portion is allocated to benefiting cost groups on the basis of salaries and wages.</p> <p>(g) Student Services Administration Allocation Base Code "A" – Direct Allocation</p> <p>Allocation of Student Services Administration costs is made directly to Instruction.</p> <p>Indirect Cost Pools in Item 3.3.0 A,B,C, and D – Instruction, Organized Research, Other Sponsored Activity, and Agriculture &amp; Forestry Experiment Station are all allocated using Allocation Base Code "D" – Modified Total Direct Costs defined above.</p> <p><b>End of Part III</b></p>	

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>	<b>PART IV - DEPRECIATION AND USE ALLOWANCES UNIVERSITY OF IDAHO</b>																																																						
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4.1.0	<p><b>Part IV</b></p> <p><b>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives.</b> (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D in Column (2) describing the basis for determining useful life; a code from A through C in Column (3) describing how depreciation methods or use allowances are applied to property units; and Code A or B in Column (4) indicating whether or not the estimated residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code Z in Column (1) only, if an asset category is not applicable)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 45%;"></th> <th style="width: 10%; text-align: center;">Depreciation Method (1)</th> <th style="width: 10%; text-align: center;">Useful Life (2)</th> <th style="width: 10%; text-align: center;">Property Unit (3)</th> <th style="width: 15%; text-align: center;">Residual Value (4)</th> </tr> </thead> <tbody> <tr> <td>(a) Land Improvements</td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>B</u></td> </tr> <tr> <td>(b) Buildings</td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>B</u></td> </tr> <tr> <td>(c) Building Improvements</td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>B</u></td> </tr> <tr> <td>(d) Leasehold Improvements</td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>B</u></td> </tr> <tr> <td>(e) Equipment</td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>B</u></td> </tr> <tr> <td>(f) Furniture and Fixtures</td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>B</u></td> </tr> <tr> <td>(g) Automobiles and Trucks</td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>B</u></td> </tr> <tr> <td>(g) Tools</td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>B</u></td> </tr> <tr> <td>(i) Enter Code Y on this line if other asset categories are used and enumerate on a continuation sheet each such asset category and the applicable codes. Otherwise enter Code Z.)</td> <td style="text-align: center;"><u>Z</u></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <table style="width: 100%;"> <tr> <td style="width: 50%; vertical-align: top;"> <u>Column (1) - Depreciation Method Code</u>  A. Straight Line  B. Expensed at Acquisition  C. Use Allowance  Y. Other or more than one method<sup>1</sup> </td> <td style="width: 50%; vertical-align: top;"> <u>Column (2) - Useful Life Code</u>  A. Replacement Experience  B. Term of Lease  C. Estimated service life  D. As prescribed for use allowance by Office of Management and Budget Circular No. A-21  Y. Other or more than one method<sup>1</sup> </td> </tr> <tr> <td style="vertical-align: top;"> <u>Column (3) - Property Unit Code</u>  A. Individual units are accounted for separately  B. Applied to groups of assets with similar service lines  C. Applied to groups of assets with varying service lives  Y. Other or more than one method<sup>1</sup> </td> <td style="vertical-align: top;"> <u>Column (4) - Residual Value Code</u>  A. Residual value is deducted  B. Residual value is not deducted  Y. Other or more than one method<sup>1</sup> </td> </tr> </table>		Depreciation Method (1)	Useful Life (2)	Property Unit (3)	Residual Value (4)	(a) Land Improvements	<u>A</u>	<u>C</u>	<u>A</u>	<u>B</u>	(b) Buildings	<u>A</u>	<u>C</u>	<u>A</u>	<u>B</u>	(c) Building Improvements	<u>A</u>	<u>C</u>	<u>A</u>	<u>B</u>	(d) Leasehold Improvements	<u>A</u>	<u>C</u>	<u>A</u>	<u>B</u>	(e) Equipment	<u>A</u>	<u>C</u>	<u>A</u>	<u>B</u>	(f) Furniture and Fixtures	<u>A</u>	<u>C</u>	<u>A</u>	<u>B</u>	(g) Automobiles and Trucks	<u>A</u>	<u>C</u>	<u>A</u>	<u>B</u>	(g) Tools	<u>A</u>	<u>C</u>	<u>A</u>	<u>B</u>	(i) Enter Code Y on this line if other asset categories are used and enumerate on a continuation sheet each such asset category and the applicable codes. 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<sup>1</sup> Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART IV - DEPRECIATION AND USE ALLOWANCES UNIVERSITY OF IDAHO
Item No.	Item Description	
4.1.1	<p><b>Asset Valuations and Useful Lives.</b> Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. <input checked="" type="checkbox"/> Yes B. <input type="checkbox"/> No<sup>1</sup></p>	
4.2.0	<p><b>Fully Depreciated Assets.</b> Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Yes B. <input checked="" type="checkbox"/> No</p>	
4.3.0	<p><b>Treatment of Gains and Losses on Disposition of Depreciable Property.</b> Gains and losses are: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. <input checked="" type="checkbox"/> Excluded from determination of sponsored agreements costs B. <input type="checkbox"/> Credited or charged currently to the same pools to which the depreciation of the assets was originally charged C. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved D. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account Y. <input type="checkbox"/> Others<sup>1</sup> Z. <input type="checkbox"/> Not applicable</p>	
4.4.0	<p><b>Criteria for Capitalization.</b> (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)</p> <p>A. Minimum Dollar Amount <b><u>\$5,000.00</u></b> B. Minimum Life Years <b><u>&gt; 1 Year</u></b></p>	
4.5.0	<p><b>Group or Mass Purchase.</b> Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes<sup>1</sup> B. <input checked="" type="checkbox"/> No</p> <p><b>End of Part IV</b></p>	

<sup>1</sup> Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART V - OTHER COSTS AND CREDITS UNIVERSITY OF IDAHO
Item No.	Item Description	
	<b>Part V</b>	
5.1.0	<p><b>Method of Charging Leave Costs.</b> Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input checked="" type="checkbox"/> Cash  B. <input checked="" type="checkbox"/> Accrual<sup>1</sup></p>	
5.2.0	<p><b>Applicable Credits.</b> This item is directed at the treatment of “applicable credits” as defined in Section C of Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.)</p> <p>A. <input type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate.  B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool.  C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs.  D. <input type="checkbox"/> Combination of methods<sup>1</sup>  Y. <input checked="" type="checkbox"/> Other<sup>1</sup></p>	

<sup>1</sup> Describe on a Continuation Sheet.

**COST ACCOUNTING STANDARDS BOARD  
DISCLOSURE STATEMENT  
REQUIRED BY PUBLIC LAW 100-679  
EDUCATIONAL INSTITUTIONS**

**CONTINUATION SHEET**

**UNIVERSITY OF IDAHO**

Item No. | Item Description

**5.1.0 | Accrued Leave Charges**

Leave costs for all Board-appointed employees (exempt and classified) of the University of Idaho are charged to sponsored agreements on a cash-basis of accounting, i.e., charged when the leave is taken/paid.

Generally, temporary employees are not eligible for leave benefits. However, temporary help employees who work at least 20 hours per week for a period of 5 months or longer are eligible for sick and annual leave benefits providing the employee participates in the Public Employees Retirement System of Idaho. These benefits are funded by the use of a benefit rate charged to the budget paying their wages. Amounts charged to these budgets are pooled and all sick and annual leave paid to temporary employees is charged to the leave pool. The leave costs for these employees are therefore charged to sponsored agreements as they are accrued. Temporary employees do vest in their accumulated leave benefits, so there is no forfeiture of benefits upon termination that would result in credits being applied back against sponsored agreements.

Reference:

Faculty-Staff Handbook, Chapter 3, Sections 3710, 3080, 3090  
Administrative Procedures Manual, Chapter 50, Section 50.53

**5.2.0 | Applicable Credits**

In general, due to its vendor relationships and agreements, most amounts paid by the University are at a net acquisition price, i.e., the cost to the University is already net of any purchase discounts negotiated with the vendor. Hence, any amounts charged to sponsored agreements would in fact already be net of any applicable credit amounts such as purchase discounts.

Any other credits such as fees and fines and the costs with which they are associated are specifically excluded from the costs assigned to sponsored agreements.

**End of Part V**



COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI - DEFERRED COMPENSATION AND INSURANCE COSTS UNIVERSITY OF IDAHO							
Item No.	Item Description								
	<p><b>Instructions for Part VI</b></p> <p>This part covers the measurement and assignment of costs for employee pensions, post-retirement benefits other than pensions (including post-retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.</p> <p>Where the segment (reporting unit) does not directly incur such costs, the segment should, on a continuation sheet, identify the organizational entity that incurs and records such costs. When the costs allocated to Federally sponsored agreements are material, the reporting unit should require that entity to complete the applicable portions of this Part IV. (See item 4, page (i), General Instructions)</p> <p><b>6.1.0 Pension Plans.</b></p> <p><b>6.1.1 Defined-Contribution Pension Plans.</b> Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)</p> <table border="0"> <thead> <tr> <th style="text-align: left;"><u>Type of Plan</u></th> <th style="text-align: right;"><u>Number of Plans</u></th> </tr> </thead> <tbody> <tr> <td>A. _____ Institution employees participate in State/Local Government Retirement Plan(s)</td> <td style="text-align: right;">_____</td> </tr> <tr> <td>B. <input checked="" type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution</td> <td style="text-align: right;">1</td> </tr> <tr> <td>C. _____ Institution has its own Defined-Contribution Plan(s)</td> <td style="text-align: right;">_____</td> </tr> </tbody> </table> <p><b>6.1.2 Defined-Benefit Pension Plan.</b> (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> <p><b>6.2.0 Post-Retirement Benefits Other Than Pensions (including post-retirement health care benefits)(PRBs).</b> (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)</p> <p>Z. <input type="checkbox"/> Not Applicable</p>	<u>Type of Plan</u>	<u>Number of Plans</u>	A. _____ Institution employees participate in State/Local Government Retirement Plan(s)	_____	B. <input checked="" type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution	1	C. _____ Institution has its own Defined-Contribution Plan(s)	_____
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<sup>1</sup> Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI - DEFERRED COMPENSATION AND INSURANCE COSTS <hr/> UNIVERSITY OF IDAHO
Item No.	Item Description	
6.2.1	<b>Determination of Annual PRB Costs.</b> (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices uses, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)	
6.3.0	<b>Self-Insurance Programs (Employee Group Insurance).</b> Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)  A. <input checked="" type="checkbox"/> When accrued (book accrual only) B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund C. <input type="checkbox"/> When contributions are made to a forfeitable fund D. <input type="checkbox"/> When the benefits are paid to employee E. <input type="checkbox"/> When amounts are paid to an employee welfare plan Y. <input type="checkbox"/> Other or more than one method <sup>1</sup> Z. <input type="checkbox"/> Not Applicable	
6.4.0	<b>Self-Insurance Programs</b> (Worker's Compensation, Liability and Casualty Insurance.)	
6.4.1	<b>Worker's Compensation and Liability.</b> Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)  A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves) B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability D. <input checked="" type="checkbox"/> When funds are set aside or contributions are made to a fund Y. <input type="checkbox"/> Other or more than one method <sup>1</sup> Z. <input type="checkbox"/> Not Applicable	
6.4.2	<b>Casualty Insurance.</b> Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)  A. <input type="checkbox"/> When losses are incurred (no provision for reserves) B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles. D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves) Y. <input type="checkbox"/> Other or more than one method <sup>1</sup> Z. <input checked="" type="checkbox"/> Not Applicable	

<sup>1</sup> Describe on a Continuation Sheet.

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>CONTINUATION SHEET</b>
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<b>Item No.</b>	<b>Item Description</b>	
<b>6.2.0</b>	<b>Post-Retirement Benefits Other Than Pensions (including post-retirement health care benefits)(PRBs)</b>	
	<p>The University provides post-retirement medical, dental and life insurance. All employees covered under this plan are retirees. Due to the fact that these costs are not currently computed nor separated from the regular medical, dental and life insurance costs the University incurs for its regular staff and faculty, the fringe benefit costs associated with these three post-retiree benefits will be charged to sponsored agreements in the same manner as their normal fringe benefit counterparts. There are approximately 723 retirees participating in the medical and life insurance PRB programs, approximately 156 participating in the medical programs, and 76 participating in the dental insurance program.</p>	
<b>6.2.1</b>	<b>Determination of Annual PRB Costs</b>	
	<p>PRB costs charged to federally sponsored agreements are determined on an accrual basis. The University's expected liability for its retiree health insurance is actuarially determined as required under GASB 45. Retiree health insurance costs are accrued each pay period based upon the Annual Required Contribution calculated by the actuary under GASB 45.</p> <p>The actuarial cost method used is the Entry Age Normal method as a level dollar amount to decrement age. The Annual Required Contribution (ARC) calculated under this method includes a 30-year, level dollar amortization of the calculated Actuarial Accrued Liability (AAL), with interest at the discount rate.</p> <p>The valuation reflects a discount rate of 6.25% based upon the long-term expected return of the assets in the dedicated retiree health trust fund. Based on current GASB 45 guidance, it is appropriate to use this measure when the employer contributes the entire amount of the ARC on an annual basis (including actual deposits and benefits paid outside of the trust fund assets)</p> <p>The actuarial assumptions are reviewed annually by the University's Controller's Office. Adjustments are made accordingly per the recommendations of the actuary and in accordance with the requirements of GASB 45.</p> <p><b>End of Part VI</b></p>	

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>	<b>PART VII - CENTRAL SYSTEM OR GROUP EXPENSES</b> <hr/> <b>UNIVERSITY OF IDAHO</b>
Item No.	Item Description
	<p data-bbox="337 401 1425 453"><b>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</b></p> <p data-bbox="337 485 586 510"><b>Instructions for Part VII</b></p> <p data-bbox="347 541 1435 621">This part should be completed <u>only</u> by the central system office or a group office of an educational system when that office is responsible for administering two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VI of the Disclosure Statement.</p> <p data-bbox="337 653 1435 762">The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> <p data-bbox="337 793 987 819"><i><b>NOTE: Part VII is not applicable to the University of Idaho.</b></i></p> <p data-bbox="212 850 594 875"><b>7.1.0 <u>Organizational Structure.</u></b></p> <p data-bbox="337 907 1435 987">On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> <p data-bbox="212 1018 688 1043"><b>7.2.0 <u>Cost Accumulation and Allocation.</u></b></p> <p data-bbox="337 1075 805 1100">On a continuation sheet, provide a description of:</p> <ul style="list-style-type: none"> <li data-bbox="337 1131 1422 1184">A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</li> <li data-bbox="337 1215 959 1241">B. How the costs of the services are identified and accumulated.</li> <li data-bbox="337 1272 1097 1297">C. The basis used to allocate the accumulated costs to the benefiting segments.</li> <li data-bbox="337 1329 1414 1381">D. Any costs that are transferred from a segment <u>to</u> the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</li> <li data-bbox="337 1413 1422 1465">E. Any fixed management fees that are charged to a segment(s) in lieu of a pro rata or allocation basis and the basis of such charges. If none, so state.</li> </ul>

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>	CONTINUATION SHEET
	UNIVERSITY OF IDAHO

Item No.	Item Description
1.3.0*	<p>Throughout entire document changed any language referring to OMB A-21 or A-133 and cited OMB's Uniform Guidance.</p> <p><b>Unallowable Costs</b> Removed account codes for promotion and publicity, advertising.</p>
2.1.0*	<p><b>Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives</b></p> <p>Changed major project language to :          "When a particular project requires specific and identifiable support that is above-and-beyond the level of support provided and charged indirectly to all activities, such costs may be charged as direct costs since they are incurred for a different purpose than the common costs which are incurred as indirect costs. These costs must meet all of the following conditions:</p> <ul style="list-style-type: none"> <li>• Administrative or clerical services are integral (essential, vital or fundamental) to the project or activity</li> <li>• Expenditures involved can be specifically identified with the project or activity</li> <li>• Such costs are explicitly included in the budget or have the prior written approval of the awarding agency</li> <li>• A budget justification and CAS exception form is included in the proposal or with the prior approval paperwork</li> <li>• The costs are not also recovered as indirect costs</li> </ul> <p>Other special circumstances for direct charging of costs occur when sponsored projects require specific support costs that are not provided by the indirect administrative accounts. Examples of instances where sponsored projects can be charged directly for support services (in accordance with the approved budget and scope of work) include:"</p> <ul style="list-style-type: none"> <li>• Postage – All postage required for general institutional business is an indirect cost. In the event that a particular sponsored project requires substantial mailing expenses in the performance of the project, postage may be charged as a direct cost.</li> <li>• Telecommunications – Telecommunications costs required for general institutional business are indirect costs. Exceptions are made for phones integral and used solely on the project, long distance charges that can be identified and assigned to a specific project, equipment for fieldwork, and necessary calls made while traveling on project business.</li> <li>• Utilities – If a project requires exceptional use of a particular utility to complete the objectives above-and-beyond that provided to all activities, this cost will be identified and justified in the proposal and budget. Examples are water used to run a reactor, wave tank, or fish tank.</li> </ul> <p>In each instance, the costs that are considered direct remain in the appropriate base and are excluded from any indirect cost pool.</p>