



UNIVERSITY OF OREGON

February 22, 2008

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

Department of Health and Human Services
Office of Inspector General
Office of Audit
50 United Nations Plaza
San Francisco, CA 94102

Re: Cost Accounting Standards Board
Disclosure Statement (DS-2)

Please find enclosed the revision two of the DS-2 for the University of Oregon as required by Public Law 100-679. A revised DS-2 was filed July 31, 2007. This revision has been reviewed by the Defense Contract Audit Agency.

Sincerely,

Frances Dyke, CFO and
Vice President for Finance and Administration

Cc:
Cognizant Federal F&A Cost Negotiator:
Department of Health and Human Services
Division of Cost Allocation
Office of the Director
50 United Nations Plaza
San Francisco, CA 94102

VICE PRESIDENT FOR FINANCE AND ADMINISTRATION

1283 University of Oregon, Eugene OR 97403-1283 T (541) 346-3003 F (541) 346-6614 www.uoregon.edu

University of Oregon

**Cost Accounting Standards Board Disclosure Statement
CASB DS-2**

Submitted July 31, 2007

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FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	GENERAL INSTRUCTIONS
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.	

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	GENERAL INSTRUCTIONS
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 re-submissions, 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.	

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		COVER SHEET AND CERTIFICATION
0.1	Educational Institution (a) Name University of Oregon (b) Street Address 1585 E. 13TH (c) City, State and ZIP Code Eugene, OR 97403 (d) Division or Campus of (if applicable) N/A	
0.2	Reporting Unit is: (Mark one.) A. _____ Independently Administered Public Institution B. _____ Independently Administered Nonprofit Institution C. <u> X </u> Administered as Part of a Public System D. _____ Administered as Part of a Nonprofit System E. _____ Other (Specify) _____	
0.3	Official to Contact Concerning this Statement: (a) Name and Title: Heidi Sann, Associate Director Financial Services (b) Phone Number (include area code and extension): (541) 346-1116	
0.4	Statement Type and Effective Date: A. (Mark type of submission. If a revision, enter number) (a) _____ Original Statement (b) <u> X </u> Amended Statement; Revision No. <u> 2 </u> B. Effective Date of this Statement: (Specify) <u>July 31, 2007</u>	
0.5	Statement Submitted To (Provide office name, location and telephone number, include area code and extension): A. Cognizant Federal Agency: Department of Health and Human Services Division of Cost Allocation Cohen Building – Room 1067 330 Independence Ave., S.W. Washington, D.C. 20201 (202) 401-2808 B. Cognizant Federal Auditor: Department of Health and Human Services Office of Inspector General Office of Audit 50 United Nations Plaza San Francisco, CA 94102 (415) 437-8630	

FORM CASB DS-2 (REV 10/94)

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

COVER SHEET AND CERTIFICATION

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:

2/24/08

Frances Dyke
(Signature)

Frances Dyke
(Print or Type Name)

Vice President for Finance and Administration
(Title)

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

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART I - GENERAL INFORMATION
		UNIVERSITY OF OREGON
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
1.1.0	<u>Description of Your Cost Accounting System</u> 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. _____ Modified Accrual Basis¹ C. _____ Cash Basis Y. _____ Other¹	
1.2.0	<u>Integration of Cost Accounting with Financial Accounting.</u> 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. _____ 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	<u>Unallowable Costs.</u> 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.¹ B. _____ Identified in separately maintained accounting records or workpapers.¹ C. _____ Identifiable through use of less formal accounting techniques that permit audit verification.¹ D. ☒ Combination of A, B or C¹ E. _____ Determinable by other means.¹	
1.3.1	<u>Treatment of Unallowable Costs.</u> (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.)	

FORM CASB DS-2 (REV 10/94)

¹ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART I - GENERAL INFORMATION
		UNIVERSITY OF OREGON
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
1.4.0	<u>Cost Accounting Period:</u> <u>7/1 to 6/30</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.)	
1.5.0	<u>State Laws or Regulations.</u> 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.	

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
		UNIVERSITY OF OREGON
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
1.1.0	Description of Your Cost Accounting System The University of Oregon (UO) cost accounting system is maintained by an integrated financial accounting system, Banner Finance, also known as the Financial Information System (FIS), which operates on an accrual basis. The financial records of the university are maintained in accordance with generally accepted accounting principles (GAAP) as prescribed in applicable pronouncements of the Governmental Accounting Standards Board (GASB). FIS 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. These costs include items such as payroll, materials, and services. The UO is a member institution of the Oregon University System (OUS). OUS fiscal policies can be found at http://www.ous.edu/cont-div/fpm/.	
1.2.0	Integration of Cost Accounting with Financial Accounting All direct and indirect cost categories are recorded and accumulated in FIS for the university except for interest on non-proprietary funds (auxiliaries and services centers) and the university's share of centralized activities allocated by the Chancellor's Office of OUS. These costs are recorded in FIS for the OUS System Chancellor's Office.	
1.3.0 Revised	Unallowable Costs Unallowable costs are identified by a combination of A and C. OMB Circular A-21, Section J, identifies specific activities that are unallowable and which must be excluded during the preparation of the university's Facilities and Administrative rate proposal. Many of these activities are necessary for the operation of an educational institution and are supported by the university's operations. These costs are recognized in the accounting records and identified as unallowable on sponsored awards in compliance with the OMB Circular A-21. Expressly unallowable costs are identified and accumulated in the formal accounting records of the university using designated fund, organization, program, or account codes, or a combination thereof. Indirect unallowable expense in the Facilities and Administrative (F&A) expense pool are moved to the Other Institutional Activities (OIA) pool. These adjustments are made as part of the F&A cost rate study. Appropriate accounting records and supporting documents are maintained for audit and review purposes. Specific costs identified as unallowable and excluded from the F&A proposal are identified as follows: - Student Aid (account and organization ranges) - Subcontracts >\$25K (account code ranges) 28711 Bad Debt Expense 70005 F&A Recovery 28531 Royalty Payments to Employees - Interest (fines and penalties) (account code ranges) - Goods for resale (account code ranges) - Assessments (account code ranges)	

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
		UNIVERSITY OF OREGON
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
1.3.1 Revised	Specific costs identified as unallowable and moved to the OIA pool are: 20168 Awards 20169 Awards and Prizes – Nonemployee (tax reportable) 24612 Advertising - Personnel Recruitment/Bid Solicitation/Public Notices (tax reportable) 28531 Royalty Payments (tax reportable) 28610 Entertainment 28613 Public Relations/Fund Raising 28650 Trade Show/Event Fees 28699 Other Conference/Entertainment Expense 28902 Membership in Civic/Community Organizations 28910 Fines and Penalties 28931 Selling and Marketing Costs 62011 Alcoholic Beverage Treatment of Unallowable Costs Cost Pools. 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 A-21. The costs of unallowable activities are not charged to any sponsored agreement as either direct or indirect costs. 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. Allocation Bases. Costs which are normally included in an indirect allocation base (as described in Part III, Item 3.5.0) will remain in that base for rate calculations and allocations, without regard to their allowability on sponsored agreements. 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 Modified Total Direct Cost (MTDC) base.	

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
		UNIVERSITY OF OREGON
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
1.5.0 Revised	State Laws or Regulations State of Oregon Revised Statutes and Administrative Rules place restrictions on the use of state funds and also establish financial reporting requirements for various funds. The OUS fiscal policies can be found at http://www.ous.edu/cont-div/fpm/. Other areas of State regulations which influence UO's cost accounting practices include: • The state mandates the fiscal year used by the university. • Public Employees Retirement System (PERS) contribution/benefits expense to retirees is mandated by the State of Oregon. The state also authorizes OUS to offer a defined contribution retirement plan as an alternative to PERS. Additional plans are offered other employees. (See Part VI, Item 6.1.0 which describes the university's pension plans) • As a member institution of OUS, the university follows OUS Board purchasing regulations. The university also has its own administrative rules governing purchasing and contracting. These regulations have been incorporated into the operating procedures of the university. Any changes to the regulations made by the OUS Board could influence the activities of the purchasing department and the acquisition of goods and services. See OUS Fiscal Policy Manual section 70.001, 13.01, 13.02, 13.06, 13.11, and Oregon Administrative Rule (OAR) 571-040-XXXX. • As a member institution of OUS, the university follows OUS Board travel regulations. These regulations have been incorporated into the operating procedures of the university for travel expenses, including the cost of airfare, mileage, lodging, and other subsistence expenses. Any changes to the regulations made by the OUS Board could influence the travel of employees as it relates to state or university contracts for airline travel and/or the use of other travel services. See OUS Fiscal Policy Manual section 11.0 • The OUS Fiscal Policy Manual Fixed Asset Accounting Policy (55.100, 55.105, 55.110, and 8.01) provides for depreciation on capital assets. These policies have been incorporated into the operating procedures of the university. The following assets are not depreciated: land and easements, non-depreciable land improvements, collections (museum, art and historical treasures, library special collections) and construction-in-progress. State law allows the issuance of certain debt instruments to finance the acquisition of buildings and equipment. See OUS Fiscal Policy Manual section 35.001, 35.100, and 35.200. • The State Risk Pool covers exposure to various risks of loss related to torts; theft, damage, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The university is billed for services provided through OUS and the State of Oregon Department of Administrative Services. See the State of Oregon Department of Administrative Services, Risk Management Division Self Insurance Policy Manual at http://risk.das.state.or.us/DAS/SSD/Risk/PolicyHandbook.shtml. Unemployment compensation claims are administered by the Oregon Employment Division pursuant to Oregon Revised Statutes. Actual benefits paid are reimbursed to the State's Unemployment Compensation Trust Fund. (See Part II, Item 2.6.0 which describes direct fringe benefit costs)	

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
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Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
	- State sponsored benefit plans for health, dental, and life insurance allow employee choice in coverage selection. (See Part II, Item 2.6.0 which describes fringe benefit costs). - As a member of the Oregon University System the university is a party to collective bargaining agreements with SEIU Local 503, OPEU, AFL-CIO, CLC and the Graphics Communication International Union. The University of Oregon has also contracted with the Graduate Teaching Fellows Federation, American Federation of Teachers Local #3544, AFL/CIO. “End of Part”	

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II - DIRECT COSTS
		UNIVERSITY OF OREGON
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
	Instructions for Part II 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.	
2.1.0	<u>Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives.</u> (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.)	
2.2.0	<u>Description of Direct Materials.</u> All materials and supplies 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.)	
2.3.0	<u>Method of Charging Direct Materials and Supplies.</u> (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)	
2.3.1	Direct Purchases for Projects are Charged to Projects at: A. _____ Actual Invoiced Costs B. <u> X </u> Actual Invoiced Costs Net of Discounts Taken Y. _____ Other(s)¹ Z. _____ Not Applicable	
2.3.2	Inventory Requisitions from Central or Common, Institution-owned Inventory. (Identify the inventory valuation method used to charge projects): A. _____ First In, First Out B. _____ Last In, First Out C. _____ Average Costs¹ D. _____ Predetermined Costs¹ Y. <u> X </u> Other(s)¹ Z. _____ Not Applicable	

FORM CASB DS-2 (REV 10/94)

¹ 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 OREGON					
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)						
2.4.0	<u>Description of Direct Personal Services.</u> 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.)						
2.5.0	<u>Method of Charging Direct Salaries and Wages.</u> (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.)						
		<u>Direct Personal Services Category</u> <table border="0"> <tr> <td><u>Faculty</u> (1)</td> <td><u>Staff</u> (2)</td> <td><u>Students</u> (3)</td> <td><u>Other</u>¹ (4)</td> </tr> </table>		<u>Faculty</u> (1)	<u>Staff</u> (2)	<u>Students</u> (3)	<u>Other</u> ¹ (4)
<u>Faculty</u> (1)	<u>Staff</u> (2)	<u>Students</u> (3)	<u>Other</u> ¹ (4)				
A.	Payroll Distribution Method (Individual time card/actual hours and rates)	<u> </u>	<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>	<u> </u>	<u> </u>		
C.	After-the-fact Activity Records (Percentage Distribution of employee activity)	<u> </u>	<u> </u>	<u> </u>	<u> </u>		
D.	Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)	<u> </u>	<u> </u>	<u> </u>	<u> </u>		
Y.	Other(s) ¹	<u> </u>	<u> </u>	<u> </u>	<u> </u>		
2.5.1	Salary and Wage Cost Distribution Systems. 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.) <u> X </u> Yes <u> </u> No						

FORM CASB DS-2 (REV 10/94)

¹ 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 OREGON
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
2.5.2	Salary and Wage Cost Accumulation System. (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.)	
2.6.0	<u>Description of Direct Fringe Benefits Costs.</u> 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.)	
2.6.1	<u>Method of Charging Direct Fringe Benefits.</u> (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.)	
2.7.0	<u>Description of Other Direct Costs.</u> 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.)	
2.7.1	Employee Travel Expenses for lodging and subsistence charged directly to Federally sponsored agreements or similar cost objectives are based on: A. <u> X </u> Charges normally allowed in regular operations as a result of an established institutional employee travel cost policy that is applied consistently to all employees or groups of employees. B. <u> </u> The rates and amounts established under Subchapter I of Chapter 57 of Title 5, United States Code, or by the Administrator of General Services or the President (or his designee (Section 24 of 41 U.S.C. & 420), as amended). C. <u> </u> Combination of A and B¹. D. <u> </u> Other Method¹.	
2.8.0	<u>Cost Transfers.</u> 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.) <u> X </u> Yes <u> </u> No	

FORM CASB DS-2 (REV 10/94)

¹ 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 OREGON																										
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)																											
2.9.0	<u>Interorganizational Transfers</u>. 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 interorganizational 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.) <table border="0"> <thead> <tr> <th></th> <th style="text-align: center;"><u>Materials</u> (1)</th> <th style="text-align: center;"><u>Supplies</u> (2)</th> <th style="text-align: center;"><u>Services</u> (3)</th> </tr> </thead> <tbody> <tr> <td>A. 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. 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. 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. Other(s)¹</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>Z. Interorganizational 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) ¹	_____	_____	_____	Z. Interorganizational 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)																									
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) ¹	_____	_____	_____																									
Z. Interorganizational transfers are not applicable.	<u> X </u>	<u> X </u>	<u> X </u>																									

FORM CASB DS-2 (REV 10/94)

¹ Describe on a Continuation Sheet

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
		UNIVERSITY OF OREGON
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
2.1.0	Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives The primary direct cost functions of the University of Oregon include: • Instruction • Organized Research • Other Sponsored Activities • Recharge centers • Other Institutional Activities Costs incurred to support these major functions are: • Salaries and Wages • Fringe Benefit Costs • Materials and Supplies • Equipment • Travel • Participant Support • Services • GTF tuition remissions • Other Costs The accounting criteria described in the following paragraphs apply to all major functions. Direct costs are identified and assigned to the benefiting function by use of separately established program codes. Charges incurred as university funded project costs (cost sharing) are recorded as expenses to non-federal fund sources with specifically assigned activity codes. The activity code is used to ensure costs on non-federal funding sources are allocated to the appropriate function. The procedures used for identification of direct costs by function to benefiting projects and activities apply to sponsored and institutionally funded projects and activities. 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 agreements.	

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
		UNIVERSITY OF OREGON
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
	Identification with a particular activity, rather than the nature of the cost, is the determining factor in distinguishing a direct cost from an indirect cost. Costs are considered direct when they can be identified specifically with a particular sponsored project, instructional activity, or similar cost objective. If a cost benefits two or more projects or activities in proportions that can be determined, the cost is allocated to the projects or activities based on the proportional benefit. Costs incurred for common or joint objectives that can neither be 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 F & A costs. 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 F & A 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, equipment, and other general costs. Specific account numbers are used to identify these activities within each department and organization. Academic departments and other organizational units often incur costs for both direct and F & A purposes. Costs are charged as either direct or F & A, depending upon the circumstances under which they are incurred. Costs that are normally considered F & A are treated as direct costs if the purposes and circumstances meet the following conditions: • The cost is required by the project scope, • The cost can be specifically identified with the project, • The specific type and nature of the services are not provided by the F & A expense accounts, and • The cost is explicitly budgeted in the approved award When an agency permits re-budgeting (expanded authority) for these items, if the need arises after the agreement is awarded, and the cost meets the first three criteria, the fourth criteria is not required. A different purpose and circumstance occurs when a particular project requires specific and identifiable support that is over-and-above the level of support provided and charged indirectly to all activities. Such costs are charged as direct costs since they are incurred for a different purpose than the common costs that are incurred as F & A costs. These types of situations include, but are not limited to, the examples provided in the following paragraphs. The need to charge administrative and clerical support costs as a direct charge to a sponsored project occur for projects that involve: • Extensive data accumulation, analysis, and tabulation, or • The preparation and production of manuals, large reports, or books (beyond the usual technical report requirements), or • Extensive travel and meeting arrangements for conferences and seminars, or • Management of projects in locations that are remote from campus.	

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		UNIVERSITY OF OREGON
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	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 will be charged directly for support services (in accordance with the approved budget and the scope of the project) include: • Facility alterations. If a program requires the creation of new secure facilities, including the acquisition of alarm equipment, special construction, or other project-specific facilities costs, these will be charged to the program. • Telecom charges. Telecommunications required for general and institutional business are indirect costs. Exceptions are made for long distance charges, equipment for fieldwork, calls made while traveling on project business, and for telephone instruments necessary when a sponsored agreement funds new temporary personnel positions and the positions will terminate at the conclusion of the sponsored agreement. • Postage. All postage required for general institutional business is an indirect cost. Postage that can be directly identified with a sponsored agreement, and is necessary for project performance, is charged to that agreement.	

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Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
2.2.0	In each instance, the costs that are considered direct are excluded from any F & A cost pool that is allocated to any cost objective. The university follows these procedures to ensure costs are charged consistently in accordance with Section F.6.b of OMB Circular A-21 and CAS 502. Description of Direct Materials The principal classes of materials and supplies that are charged as direct materials and supplies to federally sponsored agreements or similar cost objectives are: • General supplies and materials • Laboratory supplies • Data processing supplies • Books, periodicals, and other reference material • Minor equipment – non-capitalized • Software • Medical and Scientific Supplies • Other materials and supplies Such charges are accumulated in FIS according to account code classifications. Account codes are established, defined, and maintained by OUS (see Part I, Item 1.1.0). Detail account listings and descriptions are provided and available in the OUS Fiscal Policy Manual, Section 2.	

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		UNIVERSITY OF OREGON
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
2.3.2	Inventory Requisitioned from Central or Common, Institution-owned Inventory The university manages the following inventories that may have withdrawals charged to sponsored projects: • Facilities Services, last in first out • Chemistry Stores, actual cost • Printing Services, last in first out • Mail Services, last in first out • Residence Halls, last in first out • Erb Memorial Student Union, actual cost for craft center and average cost for food • Student Health Center, first in first out	

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
		UNIVERSITY OF OREGON
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
2.4.0	Description of Direct Personal Services Personal service costs that are charged as direct personal services to federally sponsored agreements or similar cost objectives consist of salaries and wages plus fringe benefits for: • faculty (including administrators, instructors, researchers, and graduate assistants) • staff (including administrative and clerical temporaries, see Part II, Item 2.1.0) • student employees Direct technical effort applicable to sponsored agreements is charged to such agreements by specific identification in FIS (See Part II, Item 2.1.0). Salaries and wages are charged directly to the benefiting cost objectives (instruction, organized research, other sponsored activities, and other institutional activities) using the HRIS payroll system. Benefiting cost objectives are identified on the forms initiating pay: Payroll Request Form (PRF) for non-student employees and Student Employment Form (SEF) for student employees. Consultants are paid through the accounts payable system using account codes for services (see Part II, Item 2.7.0).	
2.5.0	Method of Charging Direct Salaries and Wages Direct Personal Services Category – Other: Temporary employees are paid using the Payroll Distribution Method (Individual time card/actual hours and rates). Two Lines Marked in column (2) Staff: Line A: Payroll Distribution Method (Individual time card/actual hours and rates) – used to pay staff members assigned to irregular work schedules and those staff members due additional compensation (overtime, differential, etc.) Line B: Plan-Confirmation – used to pay all staff, except those earnings paid under the Payroll Distribution Method.	
2.5.2 Revised	Salary and Wage Cost Accumulation The specific accounting records used to accumulate and record the share of the total salary and wage costs attributable to each employee's direct cost objectives and indirect activities are discussed in the following paragraphs. These forms and procedures are used to charge salaries and wages to the benefiting cost objectives (instruction, organized research, other sponsored activities, and other institutional activities).	

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	CONTINUATION SHEET
	UNIVERSITY OF OREGON
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)
	Faculty and Staff The university primarily uses the Plan-Confirmation Method as the basis for distribution of salaries and wages for faculty (including graduate assistants) and staff. Under the Payroll System, the distribution of salaries and wages is based on budgeted, planned, or assigned work activity, updated to reflect any significant changes in work distribution. For the Oregon State Museum of Anthropology (OSMA) specific labor hours are tracked as a basis for job costing and billing. The accounting records used to accumulate, record, and confirm salary and wage costs include: Personnel Information Form (PIF). This form is used during the original hire processes for employees. The PIF is also used to initiate a change in any of the general employee information tracked by this form. The Office of Unclassified Personnel Services issues official notice of appointment and contract for unclassified employees. The Notice of Appointment and Contract form includes the effective date of the contract, the appointment percentage, and payment agreement. The Office of Human Resources issues official notice of appointment for classified staff. The letter includes the effective date of employment, Full Time Equivalent (FTE) appointment, and payment agreement. Payroll Request Form (PRF)/Student Employment Form (SEF). The PRF is used to establish or change employee appointments (except for student employees) and provides the Payroll Office with information required to establish or change employee pay. The SEF is used to establish or change student employee appointments and provides the Payroll Office with information required to establish or change student pay. These forms reflect the distribution of payroll charges to each cost objective and indirect activity and control the distribution of payroll charges. Payroll Accounting Adjustment (PAA). This form is used for changes in the labor distribution. Any redistribution of previously paid payroll charges for personnel requires an approved PAA form. Earnings Request Form (ERF). This form is used to pay a limited number of staff members as described in Part II, Item No. 2.5.0; it establishes the amount to be paid and identifies the distribution of payroll charges. Activity Reporting System Quarterly Report. Used to confirm actual effort performed for employees under the planned confirmation method. Students and Temporaries The university uses the Payroll Distribution Method as a basis for distribution of salaries and wages for students and temporaries. Under the Payroll System, the distribution of salaries and wages is based on approved time cards or time sheets. The accounting records to accumulate and record the salary and wages include: Personnel Information Form (PIF). This form is used during the original hire processes for employees. The PIF is also used to initiate a change in any of the general employee information tracked by this form. Earnings Request Form (ERF). This form is used to pay a limited number of staff members as described in Part II, Item No. 2.5.0; it establishes the amount to be paid and identifies the distribution of payroll charges. Reconciliation of Salary and Wage Costs to Payroll Records At the end of every regular payroll (and as needed throughout the month to account for manual check activity) payroll data is posted to the financial accounting records (FIS) in accordance with accounting distributions specified in the HRIS Payroll System as based on the PRF, SEF, PAA, and ERF forms. HRIS is reconciled in total and in detail to FIS monthly, based on reports produced by HRIS. Any unusual items are investigated and corrected by the Payroll department in consultation with department. All financial managers, including Principal Investigators (PIs), have access to reports from FIS and HRIS which provide information on salary and wage costs charged to sponsored agreements.

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		UNIVERSITY OF OREGON
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
2.6.0 Revised	Description of Direct Fringe Benefits Costs The types of fringe benefits which are classified and charged as direct costs to Federally sponsored agreements or similar cost objectives are: • Compensated Personal Absences – charged directly as part of salaries and wages a. Vacation b. Sick Leave c. Holidays d. Jury Duty • Fringe Benefits (Other Payroll Expense, or OPE) – charged directly along with salary and wages a. Retirement Plans b. FICA c. Medical Insurance d. Dental Insurance e. Life Insurance f. Employee Assistance Program g. Residual amount of insurance allotment (i.e., unspent portion of benefit package allowance, represents the residual of a monthly State allotment for medical, dental, and basic life insurance coverage, which is treated as additional compensation and charged directly to federally sponsored agreements in proportion to the salary and wage costs) h. State Accident Insurance Fund (Worker's Compensation) i. Unemployment Insurance j. State Employee Relations Board Assessment k. Mass Transit Tax (not charged on federally sponsored agreements)	

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Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
2.7.0	Description of Other Direct Costs The principal classes of other costs which are treated as direct costs when they can be identified specifically with a particular Federally sponsored agreement, or similar cost objective, or can be directly assigned to such activities relatively easily with a high degree of accuracy, include: • Communications – telephone (long distance), telegraph, fax • Shipping – postage, freight, express services • Utilities (off-campus) • Waste disposal (off-campus) • Equipment maintenance and repairs • Equipment rental • Off campus facility rental (only when allowable) • Consulting and professional services • Commercial services • Printing • Scientific services and supplies • Subcontracts/Sub-grants • Other services and supplies • Hosting groups and guests • Conference expenses • Travel – transportation, lodging, per diem, other approved items (Part I, Item 1.5.0) • Equipment (items meeting inventory definition) • Participant support • Tuition remission	

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		UNIVERSITY OF OREGON
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
2.7.1 Revised	Employee Travel Expense Employee travel expenses for subsistence is charged directly to federally sponsored agreements or similar cost objectives based on IRS high low substantiation per diem rates. Employee travel expense for lodging is charged directly to federally sponsored agreements or similar cost objectives based on actual expenses for conferences and per diem for other travel. Conference rates are generally over the per diem and allowable as an exception under the established institutional employee travel cost policy that is applied consistently to all employees or groups of employees. Only grant-funded travel allows 24 hour rest period provided by FTR Part 301—11.20. “End of Part”	

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III - INDIRECT COSTS
		UNIVERSITY OF OREGON
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
	Instructions for Part III Institution should disclose how the segment's total indirect 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. The following Allocation Base Codes are provided for use in connection with Items 3.1.0 and 3.3.0. A. Direct Charge or Allocation B. Total Expenditures C. Modified Total Cost Basis D. Modified Total Direct Cost Basis E. Salaries and Wages F. Salaries, Wages and Fringe Benefits G. Number of Employees (head count) H. Number of Employees (full-time equivalent basis) I. Number of Students (head count) J. Number of Students (full-time equivalent basis) K. Student Hours—classroom and work performed L. Square Footage M. Usage N. Unit of Product O. Total Production P. More than one base (Separate Cost Groupings)¹ Y. Others¹ Z. Category or Pool not applicable	

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¹ List on a continuation sheet, the category and subgrouping(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																																																					
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Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)																																																						
3.1.0 Revised	<u>Indirect Cost Categories - Accumulation and Allocation.</u> 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.") <table border="1"> <thead> <tr> <th><u>Indirect Cost Category</u></th> <th><u>Accumulation Method</u></th> <th><u>Allocation Base Code</u></th> <th><u>Allocation Sequence</u></th> </tr> </thead> <tbody> <tr> <td>(a) Deprecation/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>P</u></td> <td></td> </tr> <tr> <td> Equipment</td> <td><u>yes</u></td> <td><u>P</u></td> <td></td> </tr> <tr> <td> Capital Improvements to Land¹</td> <td><u>yes</u></td> <td><u>P</u></td> <td></td> </tr> <tr> <td> Interest¹</td> <td><u>no</u></td> <td><u>L</u></td> <td><u>2</u></td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td><u>yes</u></td> <td><u>P</u></td> <td><u>3</u></td> </tr> <tr> <td>(c) General Administration and General Expense</td> <td><u>no</u></td> <td><u>C</u></td> <td></td> </tr> <tr> <td>(d) Departmental Administration</td> <td><u>no</u></td> <td><u>D</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>P</u></td> <td></td> </tr> <tr> <td>(h) Other¹</td> <td><u>n/a</u></td> <td><u>n/a</u></td> <td></td> </tr> </tbody> </table>			<u>Indirect Cost Category</u>	<u>Accumulation Method</u>	<u>Allocation Base Code</u>	<u>Allocation Sequence</u>	(a) Deprecation/Use Allowance/Interest			<u>1</u>	Building	<u>yes</u>	<u>P</u>		Equipment	<u>yes</u>	<u>P</u>		Capital Improvements to Land ¹	<u>yes</u>	<u>P</u>		Interest ¹	<u>no</u>	<u>L</u>	<u>2</u>	(b) Operation and Maintenance	<u>yes</u>	<u>P</u>	<u>3</u>	(c) General Administration and General Expense	<u>no</u>	<u>C</u>		(d) Departmental Administration	<u>no</u>	<u>D</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>P</u>		(h) Other ¹	<u>n/a</u>	<u>n/a</u>	
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3.2.0	<u>Service Centers</u>. 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 Section J of Circular A-21. (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.) <table border="1"> <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>Z</u></td> <td>—</td> <td>—</td> <td>—</td> <td>—</td> <td>—</td> </tr> <tr> <td>(b) Business Data Processing</td> <td><u>Z</u></td> <td>—</td> <td>—</td> <td>—</td> <td>—</td> <td>—</td> </tr> <tr> <td>(c) Animal Care Facilities</td> <td><u>C</u></td> <td><u>B</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>(d) Other 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)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td><u>Oregon Wide Area Network</u></td> <td><u>C</u></td> <td><u>B</u></td> <td><u>C</u></td> <td><u>A</u></td> <td><u>A</u></td> <td><u>B</u></td> </tr> <tr> <td><u>Telecom</u></td> <td><u>C</u></td> <td><u>B</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><u>Computing Center</u></td> <td><u>C</u></td> <td><u>B</u></td> <td><u>C</u></td> <td><u>A</u></td> <td><u>A</u></td> <td><u>B</u></td> </tr> <tr> <td><u>University Printing & Mailing</u></td> <td><u>C</u></td> <td><u>B</u></td> <td><u>C</u></td> <td><u>A</u></td> <td><u>A</u></td> <td><u>B</u></td> </tr> <tr> <td><u>Molecular Biology Cent Facilities</u></td> <td><u>C</u></td> <td><u>B</u></td> <td><u>C</u></td> <td><u>A</u></td> <td><u>A</u></td> <td><u>B</u></td> </tr> </tbody> </table> (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. (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. (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). (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). (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. (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).								(1)	(2)	(3)	(4)	(5)	(6)	(a) Scientific Computer Operations	<u>Z</u>	—	—	—	—	—	(b) Business Data Processing	<u>Z</u>	—	—	—	—	—	(c) Animal Care Facilities	<u>C</u>	<u>B</u>	<u>C</u>	<u>B</u>	<u>A</u>	<u>B</u>	(d) Other 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)							<u>Oregon Wide Area Network</u>	<u>C</u>	<u>B</u>	<u>C</u>	<u>A</u>	<u>A</u>	<u>B</u>	<u>Telecom</u>	<u>C</u>	<u>B</u>	<u>C</u>	<u>B</u>	<u>A</u>	<u>B</u>	<u>Computing Center</u>	<u>C</u>	<u>B</u>	<u>C</u>	<u>A</u>	<u>A</u>	<u>B</u>	<u>University Printing & Mailing</u>	<u>C</u>	<u>B</u>	<u>C</u>	<u>A</u>	<u>A</u>	<u>B</u>	<u>Molecular Biology Cent Facilities</u>	<u>C</u>	<u>B</u>	<u>C</u>	<u>A</u>	<u>A</u>	<u>B</u>
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FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III - INDIRECT COSTS																														
		UNIVERSITY OF OREGON																														
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)																															
3.3.0	<u>Indirect Cost Pools and Allocation Bases</u> (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.) <table> <tr> <td><u>Indirect Cost Pools</u></td> <td><u>Allocation Base Code</u></td> </tr> <tr> <td colspan="2">A. Instruction</td> </tr> <tr> <td><u> X </u> On-Campus</td> <td><u> D </u></td> </tr> <tr> <td><u> </u> Off-Campus</td> <td></td> </tr> <tr> <td><u> </u> Other¹</td> <td></td> </tr> <tr> <td colspan="2">B. Organized Research</td> </tr> <tr> <td><u> X </u> On-Campus</td> <td><u> D </u></td> </tr> <tr> <td><u> X </u> Off-Campus</td> <td><u> D </u></td> </tr> <tr> <td><u> </u> Other¹</td> <td></td> </tr> <tr> <td colspan="2">C. Other Sponsored Activities</td> </tr> <tr> <td><u> X </u> On-Campus</td> <td><u> D </u></td> </tr> <tr> <td><u> </u> Off-Campus</td> <td></td> </tr> <tr> <td><u> </u> Other¹</td> <td></td> </tr> <tr> <td colspan="2">D. Other Institutional Activities¹</td> </tr> <tr> <td colspan="2"></td> </tr> </table>		<u>Indirect Cost Pools</u>	<u>Allocation Base Code</u>	A. Instruction		<u> X </u> On-Campus	<u> D </u>	<u> </u> Off-Campus		<u> </u> Other ¹		B. Organized Research		<u> X </u> On-Campus	<u> D </u>	<u> X </u> Off-Campus	<u> D </u>	<u> </u> Other ¹		C. Other Sponsored Activities		<u> X </u> On-Campus	<u> D </u>	<u> </u> Off-Campus		<u> </u> Other ¹		D. Other Institutional Activities ¹			
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3.4.0	<u>Composition of Indirect Cost Pools.</u> (For each pool identified under Items 3.1.0 and 3.2.0, describe on a continuation sheet the major organizational components, subgroupings of expenses, and elements of cost included.)																															
3.5.0	<u>Composition of Allocation Bases.</u> (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.																															

FORM CASB DS-2 (REV 10/94)

¹ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III - INDIRECT COSTS
		UNIVERSITY OF OREGON
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
3.6.0	<u>Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs.</u> 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? A. <u> X </u> Yes B. <u> </u> No¹	

FORM CASB DS-2 (REV 10/94)

¹ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
		UNIVERSITY OF OREGON
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
3.1.0 Revised	Indirect Cost Categories – Accumulation and Allocation The following cost elements are not accumulated and identified in the University of Oregon's formal accounting system: (a) Depreciation/use allowance/Interest - Interest - External debt incurred for the acquisition or major renovation of buildings is issued by the Oregon University System (OUS), under authority granted by the State of Oregon. For non-proprietary funds the related transactions are recorded in the financial records of the OUS Chancellor's Office. For proprietary units (auxiliaries and services centers) the related transactions are recorded in the financial records of the university. (c) General Administration and General Expense - The university's share of OUS Chancellor's Office costs are not recorded in FIS; rather, it is maintained in separate records as part of the indirect cost rate negotiation. Such costs are reviewed and approved by the Division of Cost Allocation of the Department of Health and Human Services. (d) Departmental Administration - The departmental administration costs are those costs identified within the formal accounting system as administrative costs of all academic departments. The costs are then accumulated into five separate components: 1) Professional Administrative salaries 2) General Support/Clerical salaries and wages 3) Faculty and Professional salaries and wages (3.6% administration allowance per A-21) 4) Prorated share of Employee Benefits 5) Prorated share of Other General Expenditures A detailed explanation of how these components are accumulated is explained in 3.4.0, Departmental Administration. Consistent and equitable treatment of these costs is ensured through the use of the Direct Charge Equivalent (DCE) ratio (personnel allowance), which is also explained in detail at 3.4.0 section (d) Departmental Administration.	
3.2.0 Revised	Service Centers Other Service Centers Service Centers are required to operate under OUS Fiscal Policy Manual Service Center Working Capital, 05.713. "Recharge centers" at the UO are set up as recharge operations at the department level and are not required to follow the Service Center Working Capital policy. These recharge operations submit an annual fee schedule to the Office of Budget and Resource Planning (BRP). A listing of the fees is on the BRP website. Veterinary Services (Animal Care Facilities) charges a higher rate to customers outside OUS. Telecom charges higher rates to external customers and lower rates to sponsored projects (federal government).	

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
		UNIVERSITY OF OREGON
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
3.4.0	Composition of Indirect Cost Pools 1. 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. (a) Depreciation/Interest The costs under this heading include depreciation and interest. • Building Depreciation The building depreciation is calculated on the basis of the capitalized values recorded in FIS as part of the plant fund; cost of land and any federally funded portions of building costs are excluded. Componentization is used in accord with OUS policy (OUS Fiscal Policy Fixed Asset Building Componentization 55.110). • Equipment Depreciation Equipment depreciation is calculated on the basis of capitalized values recorded in FIS as part of the plant fund. Any sponsored project-funded equipment and required cost share purchased equipment are excluded. Also excluded from the calculation is any depreciation associated with lost or missing equipment. • Capital Improvements to Land (Infrastructure) Depreciation Capital improvements depreciation is calculated on the basis of capitalized values recorded in FIS as part of the plant fund; any federally funded improvements are excluded. • Interest Interest cost incurred on external loans associated with the capitalized value of buildings is included.	

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
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Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
	(b) Operation and Maintenance 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: • Facilities Services Administration • Facilities Services Fiscal Management • Preventive Maintenance • Grounds Maintenance • Facility Planning, Design, and Inspection • Remodeling and Major Repair • Custodial Services • Building and Equipment Maintenance • Utilities • Maintenance of Improvements Other Than Buildings • Campus Safety • Environmental Health and Safety • Property Insurance Operation and maintenance costs are recorded in FIS and are reviewed to eliminate any costs that are unallowable or more properly capitalized. The operation and maintenance costs pool includes its allocable share of building and equipment depreciation and interest costs which are cross-allocated in the indirect cost rate proposal. (c) General Administration and General Expense 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: • President's Office • Provost Office • General Counsel • Institutional Equity • Information Systems • Vice President for Finance and Administration • Budget and Resource Planning • Business Affairs Office • Human Resources • Affirmative Action • UO's share of OUS Chancellor's Office costs	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	CONTINUATION SHEET UNIVERSITY OF OREGON
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)
	The university's share of OUS Chancellor's Office costs are not recorded in FIS; rather, it is maintained in separate records as part of the indirect cost rate negotiation. Such costs are reviewed and approved by the Division of Cost Allocation of the Department of Health and Human Services. All other general administration and general expenses are recorded in FIS and are reviewed to eliminate any costs that are unallowable. The general administration and general expense cost pool includes its allocable share of building depreciation, equipment depreciation, interest cost, and operation and maintenance costs. (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 deans' offices, academic departments, organized research units, centers, the graduate school, and summer term administration. Salaries and fringe benefit costs of professorial and professional employees who perform administrative activities and direct activities are excluded from the departmental administration expenses for rate determination purposes. A separate faculty and other personnel allowance equal to 3.6% of the modified total direct costs base is recognized in the rate calculation in lieu of the excluded costs. Departmental administration costs are recorded in FIS and are reviewed to eliminate any costs that are unallowable. The departmental administration costs pool includes its allocable share of building depreciation, equipment depreciation, interest cost, operation and maintenance costs, and general administration and general expenses. (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: • Vice President for Research • Office of Responsible Conduct for Research • Office of Research Services and Administration Sponsored projects administration costs are recorded in FIS and are reviewed to eliminate any costs that are unallowable. The sponsored projects administration costs pool includes its allocable share of building depreciation, equipment depreciation, interest cost, operation and maintenance costs, and general administration and general expenses. (f) Library The primary costs under this heading are incurred for the operation of the library and include: • Library Administration • Library Operations • Library Books and Binding Library costs are recorded in FIS and are reviewed to eliminate any costs that are unallowable. The library costs pool includes its allocable share of building depreciation, equipment depreciation, interest costs, operation and maintenance costs, and general administration and general expenses.

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
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Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
3.5.0 Revised	(g) Student Administration and Services The costs under this heading are incurred for the administration of student affairs and for services to students. The primary components include: • Institutional Equity • Student Affairs Administration • Admissions • Registrar • Student Financial Aid • Academic Learning Services • Counseling & Testing Center • Career Center • Academic Advising Student administration and services costs are recorded in FIS and are reviewed to eliminate any costs that are unallowable. The student administration and services costs pool includes its allocable share of building depreciation, equipment depreciation, interest costs, operation and maintenance costs, and general administration and general expenses. 2. 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 service center rates include operating expenses, salaries, fringe benefits, materials, supplies, and other costs necessary to provide the designated materials and supplies or services. Composition of Allocation Bases Allocation Base Codes applicable to Indirect Cost categories (Item 3.1.0) are explained as follows: (a) Depreciation/Use Allowance/Interest • Building Depreciation – Allocation Base Code “P” (More than one Base) The primary allocation base used to distribute the building depreciation is square footage. The annual space inventory and survey identifies square footage by function. Each functional activity receives an allocation as follows: (1) Depreciation on buildings used exclusively in the conduct of a single function, and on capital improvements and equipment used in such buildings are allocated to that single function. (2) Depreciation on buildings used for more than one function, and on capital improvements and equipment used in such buildings, are allocated to the individual functions performed in each building on the basis of usable square footage by function, excluding common areas such as hallways, stairwells, and rest rooms. (3) Depreciation on buildings, capital improvements and equipment related to space (e.g., individual rooms, laboratories) occupied by less research intensive departments and used jointly by more than one function (as determined by the users of the space) are allocated to benefiting functions on the department salary and wages.	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
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	Allocation of Buildings – Building depreciation is allocated to cost groups on a building-by-building basis. Allocation of Componentized Buildings – Componentized building depreciation is allocated to cost groups on a building-by-building basis. Allocation of Building Rental - Leased building rental costs are allocated to cost groups on a building-by-building basis. Allocation of OIA (Other Institutional Activities) Buildings – OIA buildings are allocated 100% to the OIA function Allocation of Improvements - Campus wide improvement are allocated to cost groups on a Full Time Equivalency (FTE) basis. - Equipment Depreciation – Allocation Base Code “P” (More than one base) The primary allocation Base used to distribute the equipment depreciation is square footage Allocation of Equipment by Room – This equipment is allocated according to the functional use of space for that room. Allocation of Equipment by Department – This equipment is allocated to cost groups on a department-by-department basis. Allocation of Equipment by Common Space – This equipment is allocated to cost groups on a building by building basis. Allocation of Equipment – Outside/Vehicles – Equipment and vehicles not identified to a specific building are allocated to cost groups on a department-by-department basis. - Capital Improvements to Land Depreciation—Allocation Base Code "P" (More Than One Base) Capital Improvements to Land depreciation is computed on the capitalized value of improvements other than buildings, land improvements, and infrastructure. Depreciation is allocated based on FTE of student and employee 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 direct and indirect functions of the university (instruction, organized research, other sponsored activities, and other institutional activities) based on salary and wages.	

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	Interest—Allocation Base Code "L" (Square Footage) Interest costs are associated with the capitalized value of specific buildings. Interest costs are allocated based on square footage of the building. (b) Operation and Maintenance—Allocation Base Code "P" (More Than One Base) The distribution allocated to the operation and maintenance costs to the functional activities is based on square footage served according to the university's annual space inventory and the employee full time equivalents (FTEs) or salaries and wages of those individual functions benefiting from the use of that space as follows: Allocation of O&M Campus Wide - Campus wide operations and maintenance costs applicable to all buildings are allocated on a building-by-building basis. Allocation of O&M Electricity – Electricity costs are allocated on a building-by-building basis. Allocation of Non-Auxiliary O&M – Non-auxiliary operating and maintenance costs are allocated on a building-by-building basis. Allocation of O&M Plant Fund Operating Costs – Plant fund non-capitalized operations and maintenance costs identified to specific buildings are allocated on a building-by-building basis. Allocation of Departmental O&M – Operations and maintenance paid directly out of academic and administrative departmental budgets are allocated to cost groups on a department-by-department basis. (c) General Administration and General Expense—Allocation Base Code "C" (Modified Total Cost Basis) General Administration and General Expense Modified Total Costs, along with amounts allocated from other Indirect Cost Categories, are allocated to functional activities benefiting from the services provided on the basis of the relative Modified Total Costs of the functional activities. 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. (d) Departmental Administration—Allocation Base Code "D" (Modified Total Direct Cost Basis) Departmental Administration Modified Total Direct Costs, along with amounts allocated from other Indirect Cost Categories, are allocated to functional activities benefiting from the services provided on the basis of the relative Modified Total Direct Costs of the functional activities. Allocation Base Code "D" (Modified Total Direct Cost Basis) is used to distribute Departmental Administration to other Indirect Cost Categories and Indirect Cost Pools. (e) Sponsored Projects Administration—Allocation Base Code "C" (Modified Total Cost Basis) Sponsored Projects Administration Modified Total Costs, along with amounts allocated from other Indirect Cost Categories, are allocated to functional activities benefiting from the services provided on the basis of the relative Modified Total Costs of the functional activities. Allocation Base Code "C" (Modified Total Cost Basis) is used to distribute Sponsored Projects Administration to Indirect Cost Pools.	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
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	(f) Library—Allocation Base Code "P" (More Than One Base) Library Modified Total Costs, along with amounts allocated from other Indirect Cost Categories, are allocated to functional activities benefiting from the services provided in a multi-step distribution process which recognizes the categories of users, including students, employees, and other users. The process utilizes Allocation Base Code "J," Number of Students (full-time equivalent basis), Allocation Base Code "H," Number of Employees (full-time equivalent basis) and Allocation Base Code "E," Salaries and Wages. (g)-Student Administration and Services "P" (More Than One Base) Student Administration and Services Modified Total Costs, along with amounts allocated from other Indirect Cost Categories, are allocated to functional activities benefiting from the services provided in a multi-step distribution process which recognizes student enrollment and student employment. The process utilizes Allocation Base Code "J," Number of Students (full-time equivalent basis), Allocation Base Code "H," Number of Employees (full-time equivalent basis). Allocation Base Codes applicable to Indirect Cost Pools (Item 3.3.0) are explained as follows: Modified total direct costs (MTDC) Allocation Base Code "D", in accordance with A-21, consist of all salaries and wages, fringe benefits, materials and supplies, services, travel, and sub-grants and subcontracts up to the first \$25,000 of each sub-grant or subcontract (regardless of the period covered by the sub-grant or subcontract). Equipment, capital expenditures, charges for tuition remission, rental costs, scholarships, and fellowships as well as the portion of each sub-grant and subcontract in excess of \$25,000 are excluded from modified total direct costs. Charges for services or supplies provided by Service Centers ("recharge centers" and "specialized service facilities") are accounted for as either materials and supplies or services and included in the MTDC. "End of Part"	

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART IV - DEPRECIATION AND USE ALLOWANCES UNIVERSITY OF OREGON																																																		
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)																																																		
4.1.0	Part IV <u>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives.</u> (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) <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 45%; text-align: left;">Asset Category</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: 10%; text-align: center;">Residual Value (4)</th> </tr> </thead> <tbody> <tr><td>(a) Land Improvements</td><td style="text-align: center;">A</td><td style="text-align: center;">C</td><td style="text-align: center;">A</td><td style="text-align: center;">B</td></tr> <tr><td>(b) Buildings</td><td style="text-align: center;">A</td><td style="text-align: center;">C</td><td style="text-align: center;">A</td><td style="text-align: center;">B</td></tr> <tr><td>(c) Building Improvements</td><td style="text-align: center;">A</td><td style="text-align: center;">C</td><td style="text-align: center;">A</td><td style="text-align: center;">B</td></tr> <tr><td>(d) Leasehold Improvements</td><td style="text-align: center;">A</td><td style="text-align: center;">C</td><td style="text-align: center;">A</td><td style="text-align: center;">B</td></tr> <tr><td>(e) Equipment</td><td style="text-align: center;">A</td><td style="text-align: center;">C</td><td style="text-align: center;">A</td><td style="text-align: center;">B</td></tr> <tr><td>(f) Furniture and Fixtures</td><td style="text-align: center;">A</td><td style="text-align: center;">C</td><td style="text-align: center;">A</td><td style="text-align: center;">B</td></tr> <tr><td>(g) Automobiles and Trucks</td><td style="text-align: center;">A</td><td style="text-align: center;">C</td><td style="text-align: center;">A</td><td style="text-align: center;">B</td></tr> <tr><td>(g) Tools</td><td style="text-align: center;">Z</td><td></td><td></td><td></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;">Y</td><td style="text-align: center;">C</td><td style="text-align: center;">A</td><td style="text-align: center;">B</td></tr> </tbody> </table> <u>Column (1) - Depreciation Method Code</u> A. Straight Line B. Expensed at Acquisition C. Use Allowance Y. Other or more than one method¹ <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 method¹ <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 method¹ <u>Column (4) - Residual Value Code</u> A. Residual value is deducted B. Residual value is not deducted Y. Other or more than one method¹	Asset Category	Depreciation Method (1)	Useful Life (2)	Property Unit (3)	Residual Value (4)	(a) Land Improvements	A	C	A	B	(b) Buildings	A	C	A	B	(c) Building Improvements	A	C	A	B	(d) Leasehold Improvements	A	C	A	B	(e) Equipment	A	C	A	B	(f) Furniture and Fixtures	A	C	A	B	(g) Automobiles and Trucks	A	C	A	B	(g) Tools	Z				(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.)	Y	C	A	B
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FORM CASB DS-2 (REV 10/94)

¹ 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 OREGON
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
4.1.1	Asset Valuations and Useful Lives. 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.) A. ☒ Yes B. ☐ No¹	
4.2.0	<u>Fully Depreciated Assets</u>. 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.) A. ☐ Yes B. ☒ No	
4.3.0	<u>Treatment of Gains and Losses on Disposition of Depreciable Property</u>. Gains and losses are: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.) A. ☐ Excluded from determination of sponsored agreements costs B. ☒ Credited or charged currently to the same pools to which the depreciation of the assets was originally charged C. ☐ Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved D. ☐ Not accounted for separately, but reflected in the depreciation reserve account Y. ☐ Others¹ Z. ☐ Not applicable	
4.4.0	<u>Criteria for Capitalization</u>. (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.) A. Minimum Dollar Amount <u>\$5,000</u> B. Minimum Life Years <u>> 1 year</u> See additional information on continuation sheet.	
4.5.0	<u>Group or Mass Purchase</u>. Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.) A. ☐ Yes¹ B. ☒ No	

FORM CASB DS-2 (REV 10/94)

¹ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
		UNIVERSITY OF OREGON
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
4.1.0 Revised	Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives Asset Category: Vessels Depreciation Method: A Useful Life: C Property Unit: A Residual Value: B Building depreciation is calculated as specified in the Fixed Asset Accounting Policy (http://www.ous.edu/cont-div/fpm/fixe.55.100.php) and the Fixed Assets Building Component Depreciation Policy established by the Oregon University System (OUS). The building component policy applies to buildings that are substantially used to support organized research and is located in the OUS Fiscal Policy Manual Section 55.110 at: http://www.ous.edu/cont-div/fpm/fixe.55.110.php Under this policy capitalized costs are allocated to a series of components and depreciated over the estimated service life of that component. There are four general components that include specific components with useful lives as follows: Building shell (50 years) includes site preparation, foundation, steel frame, constructions exterior, floor structure, walls-exterior, and roof structure. Building finishes (20 years) includes roof cover, construction interior, and floor cover. Building service system (23 years) includes electric, heating, ventilation, air conditioning, plumbing, fire protection, and elevators. Fixed equipment includes 20 year, 15 year, and 10 year equipment and IT & Network Infrastructure (10 years).	
4.4.0	Criteria for Capitalization OUS Fiscal Policy 55.100 Fixed Assets Administration outlines the capitalization criteria for real property and requires library collections to be capitalized regardless of the dollar amount.	
4.5.0	Group or Mass Purchase Costs for items under construction are identified and accumulated in a separate account and may include component parts which cost less than \$5,000; however, the costs of completed items are capitalized only if the total cost meets the \$5,000 threshold. “End of Part”	

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART V - OTHER COSTS AND CREDITS
		UNIVERSITY OF OREGON
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
	Part V	
5.1.0	<u>Method of Charging Leave Costs.</u> 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)) A. ☒ Cash B. ☒ Accrual¹	
5.2.0	<u>Applicable Credits.</u> 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.) A. _____ The credits/receipts are offset against the specific direct or indirect costs to which they relate. B. _____ The credits/receipts are handled as a general adjustment to the indirect pool. C. _____ The credits/receipts are treated as income and are not offset against costs. D. ☒ Combination of methods¹ Y. _____ Other¹	

FORM CASB DS-2 (REV 10/94)

¹ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
		UNIVERSITY OF OREGON
Item No.	Item Description (Revision Number 2; Effective Date July 1, 2007)	
5.1.0	Method of Charging Leave Costs The university accrues a liability for vacation leave and other compensated absences that were earned but not used during the current or prior fiscal year for which employees can receive compensation in a future period. Sick leave is recorded as an expense when paid. The university does not record a liability for unused sick leave because there is no payout provision of unused sick leave for employee terminations. The accrual is not charged directly to sponsored projects. The university has several agreements where the awarding agency demands reporting and billing for actual hours worked. The contracted hourly rates have been adjusted to include an allowance for vacation, sick, and holiday accruals. All other leave costs for sponsored projects are charged on cash basis. Sabbatical leave costs are not charged directly to sponsored agreements. Such costs are included in administrative costs and allocated to benefiting cost objectives, including sponsored agreements, as F&A costs.	
5.2.0 Revised	Applicable Credits Credits and Refunds. Discounts, allowances, or refunds reduce the direct or indirect costs to which they relate. Incidental Receipts. Amounts received for fees, fines, and other miscellaneous services are recorded as income and are not offset against costs. “End of Part”	

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VI - DEFERRED COMPENSATION AND INSURANCE COSTS												
UNIVERSITY OF OREGON													
Item No.	Item Description												
	Instructions for Part VI 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. 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 VI. (See item 4, page (ii), General Instructions)												
6.1.0	<u>Pension Plans.</u>												
6.1.1	Defined-Contribution Pension Plans. 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.) <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"></th> <th style="width: 60%; text-align: left;"><u>Type of Plan</u></th> <th style="width: 30%; text-align: right;"><u>Number of Plans</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">A.</td> <td><u> X </u> Institution employees participate in State/Local Government Retirement Plan(s)</td> <td style="text-align: right;">2</td> </tr> <tr> <td style="text-align: center;">B.</td> <td><u> X </u> 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 style="text-align: center;">C.</td> <td><u> </u> Institution has its own Defined-Contribution Plan(s)¹</td> <td style="text-align: right;"><u> </u></td> </tr> </tbody> </table>		<u>Type of Plan</u>	<u>Number of Plans</u>	A.	<u> X </u> Institution employees participate in State/Local Government Retirement Plan(s)	2	B.	<u> X </u> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution	1	C.	<u> </u> Institution has its own Defined-Contribution Plan(s) ¹	<u> </u>
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C.	<u> </u> Institution has its own Defined-Contribution Plan(s) ¹	<u> </u>											
6.1.2	Defined-Benefit Pension Plan. (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.)												
6.2.0	<u>Post Retirement Benefits Other Than Pensions (including post retirement health care benefits)(PRBs).</u> (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.) A. [X] Not Applicable												

FORM CASB DS-2 (REV 10/94)

¹ 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
		UNIVERSITY OF OREGON
Item No.	Item Description	
6.2.1	Determination of Annual PRB Costs. (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	<u>Self-Insurance Programs (Employee Group Insurance).</u> Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.) A. ☐ When accrued (book accrual only) B. ☐ When contributions are made to a non-forfeitable fund C. ☐ When contributions are made to a forfeitable fund D. ☐ When the benefits are paid to employee E. ☐ When amounts are paid to an employee welfare plan Y. ☐ Other or more than one method ¹ Z. ☒ Not Applicable	
6.4.0	<u>Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)</u>	
6.4.1	<u>Worker's Compensation and Liability.</u> Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.) A. ☐ When claims are paid or losses are incurred (no provision for reserves) B. ☐ When provisions for reserves are recorded based on the present value of the liability C. ☐ When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability D. ☐ When funds are set aside or contributions are made to a fund Y. ☐ Other or more than one method ¹ Z. ☒ Not Applicable	
6.4.2	<u>Casualty Insurance.</u> Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.) A. ☐ When losses are incurred (no provision for reserves) B. ☐ When provisions for reserves are recorded based on replacement costs C. ☐ 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. ☐ Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves) Y. ☐ Other or more than one method ¹ Z. ☒ Not Applicable	

FORM CASB DS-2 (REV 10/94)

¹ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VII - CENTRAL SYSTEM OR GROUP EXPENSES
		UNIVERSITY OF OREGON
Item No.	Item Description	
	DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE. Instructions for Part VII 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. 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. <i>Note: Part VII is not applicable to the University of Oregon.</i>	
7.1.0	<u>Organizational Structure.</u> 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.	
7.2.0	<u>Cost Accumulation and Allocation.</u> On a continuation sheet, provide a description of: A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief. B. How the costs of the services are identified and accumulated. C. The basis used to allocate the accumulated costs to the benefiting segments. 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. 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.	

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