COST ACCOUNTING STANDARDS BOARD

DISCLOSURE STATEMENT FOR EDUCATIONAL INSTITUTIONS

CASB DS-2

UNIVERSITY OF COLORADO AT BOULDER

JUNE 30 1997

REVISION 1
DATED MARCH 31, 2008

Resubmission April 30, 2009

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	UNIVERSITY OF COLORADO AT BOULDER INDEX

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	UNIVERSITY OF COLORADO AT BOULDER 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	UNIVERSITY OF COLORADO AT BOULDER 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 resubmissions, on each page, insert "Revision Number _____" and "Effective Date _____" in the Item Description - Revision 1 Effective Date March 31, 2008 block; and, insert "Revised" under each Item Number amended. Resubmitted Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.

ATTACHMENT - Blank Continuation Sheet

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	UNIVERSITY OF COLORADO AT BOULDER COVER SHEET AND CERTIFICATION

0.1 Educational Institution

(a) Name University of Colorado at Boulder

(b) Street Address Campus Box 579 UCB

(c) City, State and ZIP Code Boulder, CO 80309-0579

(d) Division or Campus of (if applicable) University of Colorado

0.2 Reporting Unit is: (Mark one.)

A. _____ Independently Administered Public Institution

B. _____ Independently Administered Nonprofit Institution

C. ____X_____ 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 Laura Ragin, Director of Accounting

(b) Phone Number (include area code and extension) (303) 492-2109

0.4 Statement Type and Effective Date:

A. (Mark type of submission. If a revision, enter number)

(a) _____ Original Statement
(b) ___X___ Amended Statement; Revision No. __1_____

B. Effective Date of this Statement: (Specify) _____3/31/2008

0.5 Statement Submitted To (Provide office name, location and telephone number, include area code and extension):

A. Cognizant Federal Agency: DHHS Division of Cost Allocation, Cohen Building-Room 1067
330 Independence Avenue, S.W., Washington, DC 20201
Telephone (202) 401-2808

B. Cognizant Federal Auditor: DHHS-Office of the Inspector General, Region VII
601 East 12th St., Room 284A, Kansas City, MO 64106
Telephone (816) 426-3591

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	UNIVERSITY OF COLORADO AT BOULDER COVER SHEET AND CERTIFICATION

Revised

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: April 30, 2009

(Signature)

Steven L McNally
(Print or Type Name)

Assoc Vice Chancellor for Budget and Finance
(Title)

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

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT UNIVERSITY OF COLORADO AT BOULDER

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
	Part I
1.1.0	Description of Your Cost Accounting System 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.)
Revised	A. _____X___ Accrual[1]
	B. _____ Modified Accrual Basis[1]
	C. _____ Cash Basis
	Y. _____ Other[1]
1.2.0	Integration of Cost Accounting with Financial Accounting. 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.)
Revised	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. _____X____ Combination of A and B[1]
1.3.0	Unallowable Costs. Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)
Revised	A. ____X_____ 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 C[1]
	E. _____ Determinable by other means.[1]
1.3.1	Treatment of Unallowable Costs. (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 NAME OF REPORTING UNIT UNIVERSITY OF COLORADO AT BOULDER

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
1.4.0	Cost Accounting Period: 7/1 to 6/30 (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 Revised	State Laws or Regulations. 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 Colorado at Boulder

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
1.1.0 Revised	UCB is considered a special-purpose government engaged only in business-type activities. Accordingly, the University's financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when obligations are incurred. UCB applies all applicable Governmental Accounting Standards Board pronouncements (GASB), regardless of issue date, as well as the following pronouncements issued on or before November 20, 1989, Financial Accounting Standards Board (FASB), Statements and Interpretations, Accounting Principle Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with ,or contradict , GASB pronouncements. The application of accrual accounting to higher education reporting involves certain acceptable variances or modifications to this principle. For UCB these include: 1. Expenditures for annual equipment maintenance agreements are not deferred. 2. Some expenditure accruals are only booked at fiscal year-end, e.g. accruals for vendor payments, hourly payroll and associated fringe benefits, and sick leave and vacation accruals. Some of these accruals are not booked to individual programs/projects but are recorded at the Fund level for accounting purposes.

FORM CAS DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	CONTINUATION SHEET University of Colorado at Boulder

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
1.2.0 Revised	Direct costs charged to sponsored agreements are fully integrated with the University's financial accounting system. The amount included in UCB's facilities and administrative cost pools is based on cost information generated by the financial accounting system. However, adjustments and reclassifications are needed to recast the information in the University's financial statements into the cost pools required by Circular A-21. Cost data are also accumulated in other State of Colorado cost accounting systems and allocated to UCB. These costs consist of State Central Services costs, Colorado Commission on Higher Education costs and University of Colorado System Administration costs. These allocations are included in UCB's general administration and general expense cost pool (see 3.1.0). In addition some of the costs in the departmental administration cost pool are not accumulated by the formal accounting system and must therefore be accumulated through cost finding techniques or other calculations. The allocation and development of facilities and administrative costs rates are also accomplished through cost finding procedures which are part of the Comprehensive Rate Information System (CRIS). Other UCB systems or records not directly integrated with the financial accounting system include the Space Management System, cost sharing records and personnel effort certification. The University was in the process of developing a new financial accounting system using Peoplesoft software when the original DS-2 was submitted and approved. Certain terminology changed when the new system was installed. Following are terms used in the original DS-2 that changed: Account changed to Program/Project Object Code changed to Account Code Financial Reporting System (FRS) changed to General Ledger The current terminology has been updated throughout the revised DS-2. In addition the term "Indirect Costs" has been changed to "Facilities and Administrative Costs" throughout the revised DS-2.

FORM CAS DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	CONTINUATION SHEET University of Colorado at Boulder

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
1.3.1 Revised	Unallowable costs and unallowable directly associated costs as defined in CAS 505 are excluded from direct charges to Federally sponsored agreements. Unallowable costs recorded in the O&M or G&A cost pools in the specific account codes listed in 1.3.0. are excluded from total cost. Since the recharges by System Administration use special recharge account codes, the unallowable costs of the System Administration Intercampus Cost Allocation are computed separately using the total System Administration unallowable account code balances times the intercampus allocation percentage for Boulder Campus. UCB does not screen System Administration charges from auxiliary operations for unallowable costs. These costs are not part of the UCB financial records and UCB has no access to the calculation of System Administration auxiliary billing rates. All other unallowable account codes, including direct costs of sponsored agreements, are reclassified to the Unallowable Activity Cost Pool where they receive an allocation of administrative costs as part of the normal facilities and administrative cost allocation process. Where a directly associated cost is part of a category of costs normally included in an facilities and administrative cost pool, it is retained in the facilities and administrative cost pool and allocated over a base containing the Unallowable Activity cost pool with which it is associated. Unallowable activities are reclassified to the Unallowable Activity cost pool and facilities and administrative costs are allocated to the cost pool according to space occupied or MTDC. During the facilities and administrative cost rate proposal preparation, costs identified as unallowable in each allocation base and facilities and administrative cost pool are excluded from allocations to Federally sponsored agreements.

FORM CAS DS-2 (REV 10/94)

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
1.3.1	Unallowable costs and unallowable directly associated costs as defined in CAS 505 are excluded from direct charges to Federally sponsored agreements. Unallowable costs recorded in the O&M or G&A cost pools in the specific account codes listed in 1.3.0. are excluded from total cost. Since the recharges by System Administration use special recharge account codes, the unallowable costs of the System Administration Intercampus Cost Allocation are computed separately using the total System Administration unallowable account code balances times the intercampus allocation percentage for Boulder Campus. UCB does not screen System Administration charges from auxiliary operations for unallowable costs. These costs are not part of the UCB financial records and UCB has no access to the calculation of System Administration auxiliary billing rates. All other unallowable account codes, including direct costs of sponsored agreements, are reclassified to the Unallowable Activity Cost Pool where they receive an allocation of administrative costs as part of the normal facilities and administrative cost allocation process. Where a directly associated cost is part of a category of costs normally included in an facilities and administrative cost pool, it is retained in the facilities and administrative cost pool and allocated over a base containing the Unallowable Activity cost pool with which it is associated. Unallowable activities are reclassified to the Unallowable Activity cost pool and facilities and administrative costs are allocated to the cost pool according to space occupied or MTDC. During the facilities and administrative cost rate proposal preparation, costs identified as unallowable in each allocation base and facilities and administrative cost pool are excluded from allocations to Federally sponsored agreements. The facilities and administrative cost allocation plan prepared by the Colorado Commission on Higher Education is considered immaterial in amount by the Colorado State Controller's Office. Therefore the plan is not submitted to the Federal Government for approval. However, the CCHE does follow the guidelines in OMB Circular A-87 when preparing their cost allocation plan. UCB does not review the plan for unallowable costs.

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
1.5.0 Revised	The following Colorado State Statutes, Rules and Regulations influence the accounting practices of the University of Colorado at Boulder: • Articles of the Colorado Constitution http://www.colorado.gov/dpa/doit/archives/constitution/ • Colorado Revised Statutes http://www.state.co.us/gov_dir/leg_dir/olls/HTML/colorado_revised_statutes.htm • State of Colorado Personnel Regulations http://www.colorado.gov/dpa/dhr/rules/rules.htm • State of Colorado Procurement Rules http://www.colorado.gov/dpa/dfp/scopeaccomp.htm • State of Colorado Contracting Guidelines http://www.colorado.gov/dpa/dfp/sco/rules/rules.htm • State of Colorado Fiscal Rules http://www.colorado.gov/dpa/dfp/sco/rules/rules.htm • State of Colorado Capital Construction Guidelines http://www.colorado.gov/dpa/dfp/sco/rules/rules.htm • Colorado Commission on Higher Education Rules http://www.state.co.us/cche_dir/hecche.html • Colorado Higher Education Accounting Standards http://www.colorado.gov/dpa/dfp/sco/standard.htm • Colorado Public Employees Retirement Association Rules http://www.copera.org/ • Colorado Statewide Travel Management Program Rules http://www.state.co.us/gov_dir/gss/cen/travel1/stmp/ • Colorado Financial Reporting System (COFRS) Alerts and other guidelines issued by the Colorado State Controller's Office http://www.colorado.gov/dpa/dfp/sco/index.htm End of Part I

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART II - DIRECT COSTS NAME OF REPORTING UNIT UNIVERSITY OF COLORADO AT BOULDER

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
	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 Revised	Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives. (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	Description of Direct Materials. 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	Method of Charging Direct Materials and Supplies. (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. _____X__ 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. _____X___ First In, First Out B. _____ Last In, First Out C. _____X___ Average Costs[1] D. _____ Predetermined Costs[1] Y. _____X___ 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 NAME OF REPORTING UNIT UNIVERSITY OF COLORADO AT BOULDER

Item No.	Item Description - Revision 1 Effective Date March 31, 2008

2.4.0 Description of Direct Personal Services. 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 Method of Charging Direct Salaries and Wages. (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.)

		Direct Personal Services Category			
		Faculty (1)	Staff (2)	Students (3)	Other[1] (4)
A.	Payroll Distribution Method (Individual time card/actual hours and rates)	X	X	X	
B.	Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)				
C.	After-the-fact Activity Records (Percentage Distribution of employee activity)	X	X	X	
D.	Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)				
Y.	Other(s)[1] _____				

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.)

X Yes

_____ 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 NAME OF REPORTING UNIT UNIVERSITY OF COLORADO AT BOULDER

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
2.5.2 Revised	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	Description of Direct Fringe Benefits Costs. 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 all 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 Revised	Method of Charging Direct Fringe Benefits. (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	Description of Other Direct Costs. 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, subgrants, subcontracts, malpractice insurance, etc.)

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART II - DIRECT COSTS NAME OF REPORTING UNIT UNIVERSITY OF COLORADO AT BOULDER

Item No.	Item Description - Revision 1 Effective Date March 31, 2008

2.8.0 Cost Transfers. 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.)

_____ Yes

___X_ No[1]

2.9.0 Interorganizational Transfers. 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.)

		Materials (1)	Supplies (2)	Services (3)
A.	At full cost excluding indirect costs attributable to group or central office expenses.	____X___	__X___	___X____
B.	At full cost including 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.	_____	_____	_____

FORM CASB DS-2 (REV 10/94)

[1] Describe on a Continuation Sheet

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
2.1.0 Revised	UCB follows the general guidelines in sections D. and E. of Circular A-21 in determining the treatment of costs as direct or facilities and administrative. Accordingly, costs that can be identified specifically with a particular sponsored project, instructional activity, or other institutional activity, or can be directly assigned to such activities relatively easily with a high degree of accuracy, are treated as direct costs. Conversely, costs incurred for common or joint objectives which cannot be identified readily and specifically with a particular sponsored project, instructional activity or other institutional activity, are treated as facilities and administrative costs. UCB's facilities and administrative costs are consistent with the definitions of specific facilities and administrative cost categories in section F. of Circular A-21. UCB also follows the guidelines in Section F.6.b. of Circular A-21 which specify the normal treatment of certain costs commonly incurred by academic departments and research units. Every effort is made to classify costs incurred for the same purpose, in like circumstances, consistently as either direct or facilities and administrative costs as set forth in the UCB policy on "Direct Charging of Costs to Sponsored Programs" dated April 30, 1997 and revised May 15, 2003.. Within academic departments and organized research units, major cost categories are treated as follows: - Salaries and fringe benefits of faculty, professional staff (e.g., research associates), technicians, lab assistants, and graduate students associated with effort on research projects, instructional activities and other direct cost objectives, are treated as direct costs. Tuition remission provided to graduate students for work on research projects and teaching activities is also treated as a direct cost. Salaries and fringe benefits of faculty and professional staff associated with administrative activities are treated as facilities and administrative costs. - Salaries and fringe benefits of administrative and clerical staff are normally treated as facilities and administrative costs, as required by section F.6.b. of Circular A-21. However, in accordance with supplementary guidance on this subject issued by OMB, these costs are treated as direct costs when the nature of the work performed under a particular project requires an extensive amount of administrative or clerical support and the costs meet the general criteria for direct charging in Circular A-21 (i.e., can be identified specifically with the project). These situations are considered "unlike circumstances" under CAS 502. - The costs of laboratory supplies (e.g., chemicals, glassware, etc.), instructional supplies, animals, animal care and other specialized services, travel, consulting services, long distance telephone toll charges and the other items enumerated in 2.2.0 and 2.7.0 identifiable to research, instruction, or other direct cost objectives are treated as direct costs. - Rent and other facility costs for facilities treated as off-campus facilities used to conduct research or other direct cost objectives are also treated as direct costs. - The costs of office supplies, postage, local (basic) telephone costs, and memberships are treated as facilities and administrative costs, except under the conditions specified as "unlike circumstances" under CAS 502. UCB relies primarily on standard proposal and award procedures with guidance from OMB Circular A-21 to determine whether direct charges for administrative or clerical salaries, office supplies, postage, memberships and similar costs are appropriate for a particular project and to fully justify these costs to sponsoring agencies in grant applications and contract proposals. If the sponsoring agency accepts the cost as part of the direct project budget (i.e., does not specifically disapprove the item in the award or other notification to UCB), then UCB will consider the cost an appropriate direct cost of the project. On the other hand, if the sponsoring agency specifically disapproves the cost, UCB will rely on the sponsoring agency's judgment that the cost did not meet the criteria for direct charging and will treat the cost as a facilities and administrative cost, unless circumstances arise at a later date that justify direct charging of the costs.

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
2.1.0 (cont.)	To assure consistent treatment of costs between sponsored agreements and non-sponsored activities, "Direct Charge Equivalents" (DCEs) are used to assign an appropriate amount of departmental general fund expenses (e.g., general support salaries, travel, etc.) directly to instruction and other non-sponsored direct cost objectives. DCEs are mathematical formulas which estimate the portion of general fund expenses that should be assigned directly to non-sponsored activities and the portion that should be included in the Departmental Administration facilities and administrative cost pool. (See description of the accumulation of Departmental Administration expenses in 3.1.0.) The use of DCEs is a long established accounting convention at academic institutions that is designed to help achieve consistent treatment of costs as required by Circular A-21 and CAS 502, and at the same time recognize the generally accepted accounting practices of the academic institutions.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	CONTINUATION SHEET University of Colorado at Boulder

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
2.2.0	The principal classes of materials and supplies that are direct charged to Federally sponsored agreements are as follows: <u>Description</u> • Laboratory and technical shop supplies • Microfilm, photographic and graphics supplies and services • Medical Supplies • Non capitalized equipment • Office Supplies – Under the conditions described in UCB's "Policy for Direct Charging of Costs to Sponsored Programs" for extraordinary circumstances. These are normally considered F&A costs.

FORM CAS DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	CONTINUATION SHEET University of Colorado at Boulder

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
2.3.2	Inventories at the University of Colorado at Boulder are valued using several different methods. The appropriate method used for each type of inventory is determined by general business practice. Although several methods are used, only one method is consistently used for each inventory. A. First In, First Out - Most manual inventories use the first in, first out method to record and value inventory. C. Average Costs - Several, more complex areas use the average cost method. Average cost is calculated for each item by averaging the remaining inventory price with the new inventory price. Y. Other - The inventory method is based on whatever best fits the specific unit within UCB. These inventory valuation methods include the lower of cost or market and cost of goods to retail. For example, the campus bookstore uses the cost of goods to retail method. Inventory methods for these exceptions are consistent with industry practice.

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	CONTINUATION SHEET University of Colorado at Boulder

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
2.4.0	Description of Direct Personal Services: The principal classes of direct personal service costs directly identified to federal sponsored programs are faculty, research associates, research assistants, technicians, lab assistants, graduate students and student hourly workers. The direct charges include salaries and fringe benefits. Tuition remission for graduate research assistants is budgeted, charged and reported as a direct cost in accordance with OMB Circular A-21, Sections J.41 and J.8.f.2. Salaries and fringe benefits of administrative and clerical staff are charged directly under the conditions described in 2.1.0. Similar direct cost objectives are charged similar personal services costs along with other classifications of personal services.

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	CONTINUATION SHEET University of Colorado at Boulder

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
2.5.0	After-the-fact Activity Records are used for full-time and regular part-time faculty, staff and graduate research assistants. UCB's after-the-fact activity reporting system is called "PERS" (Personnel Effort Reporting System). Other students and most Laboratory for Atmospheric and Space Physics (LASP) project personnel are charged on an hourly basis using individual time sheets.

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Item No.	Item Description - Revision 1 Effective Date March 31, 2008
2.5.2 Revised	Officials authorize and record the planned distribution of each employee's salary on a personnel action form (PAF). This information is then entered into the payroll system. At least one initial program/project must be contained on the PAF to start an initial appointment. After the information is entered a departmental personnel/payroll liaison may change the program/project or add/delete additional programs/projects via a new PAF. The payroll system automatically issues a paycheck monthly for salaried employees and charges the programs/projects in the general ledger which were designated on the PAF according to the percentages designated on the PAF. Salaried faculty, staff and graduate students are included in the PERS (Personnel Effort Reporting System) process, an electronic after the fact effort certification system that must be completed at the end of each semester (Fall, Spring and Summer). Effort reports substantiate effort worked on sponsored activities and also account for institutional activities. The payroll system feeds a summary of the semester payroll transactions into the PERS and identifies the salaries directly charged to sponsored projects as well as salaries UCB contributes to sponsored projects to meet cost sharing requirements. A percent of effort for each activity is calculated based on the amount paid as a percentage of the total semester salary. The average weekly work is always 100% regardless of the number of hours worked, and the reported effort is based on the work expended, not the amount paid by it. Employees enter actual percentage effort into the PER and, once that totals 100%, they electronically certify it. The PI or a departmental person with first-hand knowledge of the work done by the employee can also certify the PER. Where actual distribution of effort differs from the payroll distribution, the charges to sponsored projects are appropriately adjusted. Continuing changes of 1% or more from the planned and expended amounts require a reallocation of the payroll costs and recertification of effort. Reports can be generated on demand to provide detailed information on each employee for whom a PER has been created, and to identify exceptions between cost hare percentages certified in the PERS and the amounts committed to the sponsored projects. Reports are automatically distributed to every PI each semester listing the employees and the salaries paid on each of their projects. Outside of the PERS process, hourly payroll is based on time sheets showing the actual time spent on each program/project. In addition, most faculty and staff paid from the Laboratory for Atmospheric and Space Physics (LASP) projects do not use the PERS. The LASP work order system distributes the payroll based on time sheets submitted by faculty and staff working on the LASP work order projects. Any pay rate change for any type of employee requires that a revised Personnel Action Form (PAF) with the necessary approval be submitted to the Payroll Office. The monthly payroll reconciliation process begins with the University System Payroll Services office, where the total dollars generated by payroll system batches are reconciled to the total dollars recorded in the general ledger payroll clearing account codes for each campus. The UCB Payroll Accounting Office is responsible for clearing any balances remaining in the UCB payroll clearing account codes after the payroll expense distribution programs have been run. These programs are run prior to the month-end close of business so that any suspense items can be corrected before the monthly general ledger close. Each department is responsible for notifying the Payroll Accounting Office of any payroll expense distribution errors to their programs/projects.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	CONTINUATION SHEET University of Colorado at Boulder

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
2.6.0	The following fringe benefits attributable to organized research, instruction and other direct cost objectives are treated as direct costs. The organization that authorizes the benefit rate/premium is listed alongside each fringe benefit: PERA (Public Employees Retirement Association) – Colorado Revised Statute, Title 24, Article 52, Part 4 FICA – Federal Government Meditax – Federal Government Short Term Disability – Colorado Legislature Health, Dental and Life Insurance – Faculty and Unclassified Staff– University of Colorado Board of Regents Health, Dental and Life Insurance – Classified Staff– Colorado Legislature Student Health and Dental Insurance Premium Subsidy – Students with Research/Teaching Assistant Appointments – CU Board of Regents Defined Contribution Retirement Plan 401A (TIAA, Vanguard, Fidelity, etc.) – CU Board of Regents Long Term Disability – Faculty and Unclassified Staff Only – TIAA Cref Termination Annual and Sick Leave Payoffs– Colorado Legislature Annuitant Insurance (Retiree Health and Life Insurance contribution) –the CU Board of Regents using the same cost basis as employees Unemployment Compensation Insurance – Actual claims Workers Compensation – Premiums assessed by University Risk Management. Premiums are based on loss experience and actuarial projections LASP Accrued Annual and Sick Leave – LASP Leave Rate Study negotiated with the Department of Health and Human Services, Division of Cost Allocation Tuition Remission - Students with Research/Teaching Assistant Appointments – CU Board of Regents Except for LASP, leave costs (e.g., vacation, holiday, sick leave) other than sabbatical leave are included in the normal charges for salaries. Accrued leave costs are included in the LASP leave rates (see Sections 2.6.1 and 5.1.0).

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	CONTINUATION SHEET University of Colorado at Boulder

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
2.6.1 Revised	Beginning in the fiscal year ending June 30, 2004, all fringe benefit costs, except tuition remission, are allocated to sponsored agreements and other cost objectives using approved fringe benefit rates applied to the salaries and wages of each employee. For all salaries and wages recorded in general fund programs, the associated fringe benefit costs are recorded in pooled fringe benefit programs that have the same functional designations as the corresponding programs where the salaries are recorded. For all other fund groups, if an employee is paid from one program/project, all of the resulting benefits are allocated to that program/project. If an employee is paid from more than one program/project, the resulting benefits are allocated to those programs/projects in proportion to the distribution of the employee's salary. The fringe benefit rates are negotiated annually with the Department of Health and Human Services, Division of Cost Allocation. Tuition remission benefit costs are specifically identified with each student appointment and allocated to sponsored agreements based on the distribution of the student's salary. Fringe benefit costs included in the fringe benefit rate proposal are projected annually based on actual prior year costs, adjusted as necessary to reflect anticipated costs. Carry-forward adjustments are made in the rate computation to compensate for prior year over- or under-recoveries. For LASP only, approved leave rates are used to charge all accrued vacation and sick leave to individual projects and other cost objectives. The LASP leave rates are negotiated annually with the Department of Health and Human Services, Division of Cost Allocation.

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	CONTINUATION SHEET University of Colorado at Boulder

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
2.7.0	Principal types of expenses other than direct labor and materials and supplies which are directly charged to Federally sponsored agreements or similar cost objectives are as follows: Animal care Capital equipment Data processing services and supplies Long distance toll charges Printing Stipends and student aid (federally sponsored training grants) Subcontracts and subgrants (includes consulting services) Travel Building rental Contractual Services Telecommunications Equipment – Under the conditions described in UCB's "Policy for Direct Charging of Costs to Sponsored Programs" for extraordinary circumstances. These are normally considered F&A costs. Other miscellaneous expense such as subject costs, alterations and renovations to meet specific project needs, freight, equipment rental and postage (charges that are extraordinary, part of a program project grant or for overnight package delivery).

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	CONTINUATION SHEET University of Colorado at Boulder

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
2.8.0	For cost transfers, the amount credited for direct costs is the same as the amount originally charged for these costs. However, if a transfer crosses fiscal years, the facilities and administrative cost and fringe benefits of the new year are used in determining the amount credited to the project. These situations are relatively rare and when they occur they often involve follow-on years of the same project. UCB does not believe that this practice has a material effect on charges to sponsored agreements. A modification of UCB's practices to use the original rates would require costly systems changes and labor-intensive monitoring procedures that would not be cost effective. End of Part II

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III - INDIRECT COSTS NAME OF REPORTING UNIT UNIVERSITY OF COLORADO AT BOULDER
Item No.	Item Description - Revision 1 Effective Date March 31, 2008	
	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. Others[1] 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 NAME OF REPORTING UNIT UNIVERSITY OF COLORADO AT BOULDER

Item No.	Item Description - Revision 1 Effective Date March 31, 2008

3.1.0 Indirect Cost Categories - Accumulation and Allocation. 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.")

	Indirect Cost Category Sequence		Accumulation	Allocation Method	Allocation Base Code
Revised	(a)	Deprecation/Use Allowance/Interest			1
		Building	yes	L	
		Equipment	yes	L	
		Capital Improvements to Land	yes	Y	
		Interest[1]	yes	L	
	(b)	Operation and Maintenance	yes	L	2
	(c)	General Administration and General Expense	no	C	3
	(d)	Departmental Administration	no	D	
	(e)	Sponsored Projects Administration	yes	D	
Revised	(f)	Library	yes	Y	
	(g)	Student Administration and Services	yes	Y	
	(h)	Other[1]	NA	NA	

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[1] Describe on a Continuation Sheet

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III - INDIRECT COSTS NAME OF REPORTING UNIT UNIVERSITY OF COLORADO AT BOULDER

Item No.	Item Description - Revision 1 Effective Date March 31, 2008

3.2.0 Revised

Service Centers. 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.)

		(1)	(2)	(3)	(4)	(5)	(6)
(a)	Scientific Computer Operations	Z					
(b)	Business Data Processing	Z					
(c)	Animal Care Facilities	See Continuation Sheet					
(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)						
	See Continuation Sheet						

(1) Category Code: 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) Burden Code: 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) Billing Rate Code: 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) User Charges Code: 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) Actual Costs vs. Revenues Code: 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) Variance Code: 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).

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III - INDIRECT COSTS NAME OF REPORTING UNIT UNIVERSITY OF COLORADO AT BOULDER

Item No.	Item Description - Revision 1 Effective Date March 31, 2008

3.3.0 Indirect Cost Pools and Allocation Bases

(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.)

Indirect Cost Pools		Allocation Base Code
A. Instruction		
X	On-Campus	D
X	Off-Campus	D
	Other[1]	
B. Organized Research		
X	On-Campus	D
X	Off-Campus	D
	Other[1]	
C. Other Sponsored Activities		
X	On-Campus (LASP)	D
	Off-Campus	
	Other[1]	
D. Other Institutional Activities[1]		Z

3.4.0 Revised Composition of Indirect Cost Pools. (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 Composition of Allocation Bases. (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.

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[1] Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III - INDIRECT COSTS NAME OF REPORTING UNIT UNIVERSITY OF COLORADO AT BOULDER
Item No.	Item Description - Revision 1 Effective Date March 31, 2008	
3.6.0	Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. 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. ___X__ Yes B. _____ No[1]	

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[1] Describe on a Continuation Sheet.

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
3.1.0	**Accumulation Method**
3.1.0(a)	**Depreciation/Interest**
Revised	The total cost of buildings, equipment, capital improvements to land and interest expense are recorded in the plant funds of UCB's general ledger. Depreciation on buildings, equipment and capital improvements is integrated within the formal accounting system and in UCB's financial statements per current GAAP as promulgated by the GASB. Any interest expense included in the building interest cost pool will be interest on debt associated with buildings, equipment and capital improvements as defined in paragraph J.26 of Circular A-21.
3.1.0(c)	**General Administration and General Expense**
Revised	UCB's general administration and general expenses are accumulated in the institution's formal accounting system. Also included in this cost category are the expenses allocated by the University of Colorado System Administration cost allocation study approved by the DHHS Division of Cost Allocation.
3.1.0(d)	**Departmental Administration** Departmental administration expenses are only partially identified by the accounting system. This cost pool consists of the administrative costs of deans' offices; costs associated with the administrative work of department heads, faculty and other professional research and academic staff; and other departmental support services. The costs of dean's offices are identified by the accounting system. The costs associated with administrative activities of department heads, faculty and other professional academic staff are covered by the standard allowance of 3.6% of modified total direct costs specified in paragraph F.6.a.(2) of Circular A-21. The remaining departmental support costs include the salaries and fringe benefits of administrative and clerical staff (excluding direct charges for administrative and clerical services under the conditions discussed in 2.1.0), departmental business managers, office supplies, postage and other operating expenses associated with administrative activities. This portion of department administration expense is accumulated through an analysis of departmental general fund accounts and the application of "Direct Charge Equivalents" (DCE's). As discussed in 2.1.0, DCE's are mathematical formulas which estimate the portion of departmental general fund expenses that should be assigned directly to instruction and other non-sponsored direct cost objectives, and the portion that should be included in the departmental administration facilities and administrative cost pool.

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
3.1.0(d) (cont.)	Departmental Administration (cont.) Job descriptions defined as pure administrative (e.g., departmental business officers) and charged to the general operating accounts of departments are categorized as 100 percent departmental administration. Salaries and fringe benefits of departmental support staff and non-labor costs charged to departmental general fund accounts are subject to the DCE methodology. The DCE methodology used by UCB is consistent with the preferred methodology described in the DHHS "Review Guide for Long Form University Facilities and administrative Cost Proposals".
	Allocation Base Code
3.1.0(a)	**Building Depreciation - Space Survey Methodology** The Facilities Management Department at UCB maintains the space management database. The database contains information about every room in every building owned or maintained by UCB. Because of the dynamic nature of space usage at UCB, the database is continually updated for changes in room assignments among departments as well as alterations in space configurations within departments. Each room in the database is assigned one or more A-21 cost pool code(s). The code(s) is assigned according to the function(s) that occurs in the room. Determination of the function that occurs in non-academic space with only one function is determined by the Cost Accountant according to the function of the department that occupies the space. The space of academic departments with no research function is coded 100% to instruction. In the F&A proposal base year the functions that occur in academic and non-academic departments with multiple functions are determined by interviewing the appropriate departmental personnel. The floor plans of the departments and a list of all rooms occupied by the departments, which contains the room usage type and cost pool assignment(s) from the prior survey, are used to update the Space Database information during the interviews. For example a non-academic department, the Accounting Office, has units devoted to general accounting, sponsored program accounting and plant fund accounting. The space of the Accounting Office is allocated to the appropriate cost pools according to the function of each unit, i.e. G&A, SPA and O&M respectively. In an academic department with research, offices of administrative and clerical staff are coded DA, while faculty offices are allocated between instruction and research according to the individual class load, office hours for advising and research grant activity of each faculty member. Laboratory space is allocated to the function(s) that occurs in each laboratory. **Capital Improvements to Land** Capital improvements to land are first allocated to benefiting FTE groups of students and employees. The portion identified to the student FTE group is allocated 100% to instruction. The portion identified to the employee FTE group is further allocated to benefiting cost pools based on salaries and wages.
3.1.0(f)	**Library**
Revised	**The allocation of library costs is based on a special study performed by Brinley Franklin of Library Management Consulting.**
3.1.0(g)	**Student Administration and Services** Student Administration and Services is allocated 100% to instruction.

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3 .2.0 **Specialized Service Centers**

At UCB a specialized service center has been defined as: A service center which involves the use of highly complex or specialized facilities, incurs operating expenditures of $1 Million or more, and is responsible for its own building facility. Specialized service centers are allocated their full share of facilities and administrative costs.

3.2.0(a) **Scientific Computer Operations**

Revised

UCB does not have a computer center for scientific computer operations per se. With advances in technology, most computer applications are handled by personal computers or other relatively small computer configurations. UCB has a central information system which serves scientific and other academic needs, but this activity is largely a data retrieval and communications system. Because of its nature, the costs of this system are included in UCB's general administration cost pool. Sponsored agreements are not directly charged for the services of this system.

3.2.0(b) **Business Data Processing**

The business data processing facility, University Management Systems (UMS), is not operated by UCB. The facility is operated by the University of Colorado System.

3.2.0(c) **Animal Care Facilities**

The animal care facilities at UCB are decentralized, relatively small and operated by individual labs. They include the following:

Department	(1)	(2)	(3)	(4)	(5)	(6)
MCDB-Conventional	A	B	B	B*	A	B
MCDB-Transgenic	A	B	B	B*	A	B
IBG	A	B	B	A	A	B
Psychology	A	B	B	A	A	B

MCDB (Molecular, Cellular, Developmental Biology Department)
* Non-university users are charged higher rates for services and animals provided.

IBG (Institute for Behavioral Genetics)

3.2.0(d) **Other Service Centers**

All service center internal billing rates, except Telecommunications described below, are based on actual cost and adhere to the UCB Service Center Policy. Some service centers charge non-university customers higher rates.

Item No.

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3.2.0(d) (cont.)

Other Service Centers – cont.

Specialized Service Centers:

Department	(1)	(2)	(3)	(4)	(5)	(6)
Telecommunications	C	A	B	B*	A	B
CoGeneration	C	A	B	A	A	B
Printing & Copying Services	C	A	C	A	A	B
Transportation Center	C	A	C	A	A	B

***** Telecommunications Billing Rate Code (B) - Telecommunications uses a dual rate. Direct charges to federally sponsored programs and service centers are billed at cost based on federal cost principles. Charges to other University departments are usually billed at higher than cost based on federal cost principles. These costs are adjusted back down to the federal cost principle amounts when allocating costs for facilities and administrative cost rate proposal purposes.

Other Service Centers with Significant Charges to Federally Sponsored Agreements:

Department/Account	(1)	(2)	(3)	(4)	(5)	(6)
Institutional Relations – Creative Services/Products	C	B	C	A	A	B
Chemistry & Biochemistry – Chemistry Store	C	B	A	B*	A	B
Information Technology Services						
Computer Repair Shop	C	B	C	A	A	B
Unix Vendor Programs	C	B	C	A	A	B
Unixops	C	B	C	A	A	B
Lanops	C	B	C	A	A	B
Mailing Services – Bulk Mail Operation	C	B	C	A	A	B
Property Services - Distribution Services	C	B	D	A	A	B

* Non-university users are charged higher rates for products or services.

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3.4.0	**Building Depreciation** - This cost pool contains the calculated depreciation charges for UCB buildings and non-structural improvements. It includes the following subpools: • Building Depreciation • Building Depreciation by Component • Non-structural Improvements **Equipment Depreciation** - This cost pool contains the calculated depreciation charge for capitalized equipment at UCB (see Part IV for further explanation). **Building Interest** – This cost pool includes interest costs identifiable to research buildings constructed after July 1, 1982. **Operations and Maintenance (O&M)** - This cost pool includes utilities, custodial, building maintenance, public safety, and other campus O&M costs. The pool is divided into the following subpools: • O&M Administration - Includes facilities and plant management, planning and other O&M administrative costs and is allocated to benefiting O&M cost pools based on the modified total direct costs of each cost pool. • O&M Fringe Benefits - Includes the general fund pooled benefits associated with O&M salaries and wages and is allocated to benefiting O&M cost pools based on the salaries and wages of each cost pool. • Non-capitalized Plant Funds - Includes non-capitalized renewal and replacement projects as well as the non-capitalized portion of construction projects funded through the Plant Fund. • Building and Equipment Maintenance - Includes the costs of repairs and general upkeep of buildings. • Custodial Services - Includes the costs of janitorial services. • Deferred Maintenance – Includes the non-capitalized costs of renewals and replacements designated for deferred maintenance projects. • Grounds - Includes the costs of landscaping, snow removal, and general grounds upkeep for the Boulder campus. • Utilities - Includes the charges for electricity, water, sewer, flood control, steam and chilled water. • Campus-Wide General Fund O&M - Includes the costs of the public safety operation, project design, computer aided design, and construction supervision of general fund plant activities as well as the portion of the environmental health and safety operation applicable solely to general fund operations. • Departmental Paid O&M - Includes O&M costs paid for by departments including auxiliary operations such as Housing. These costs include custodial salaries and wages as well as other operations and maintenance expenditures paid out of general operating accounts. • LASP O&M - Includes the costs of operating the LASP shop and the LASP Space Technology Building. • RBS O&M - Includes the costs of operating the buildings that are managed by the Research Building System Department. Outside governmental agencies as well as research operations of the University occupy the RBS buildings, but the O&M costs are recorded as expenses of the RBS Department. Therefore the costs are accumulated in a separate O&M cost pool and allocated according to the functional use of space within each RBS building. The cost of space occupied by outside agencies is allocated to the Other Institutional Activities function. • Campus Wide O&M - Includes the costs of the environmental health and safety operation applicable to both general fund and other UCB operations. • O&M Cross Allocations - Includes the costs allocated to O&M space in the preceding allocations of Building Depreciation, Equipment Depreciation and Operations & Maintenance.

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
3.4.0 (cont.)	**General Administration and General Expense (G&A) -** This cost pool includes the costs associated with general and academic administration of UCB including UCB's proportionate share of the University of Colorado System Administration, the State Central Services costs and the Colorado Commission on Higher Education costs. Also included are appropriate allocations from Building Depreciation, Non-Structural Improvements Depreciation, Equipment Depreciation–and O&M. The General Administration and General Expense cost pool includes the following subpools: • Regents Administration - Consists of UCB's proportionate share of the Regents administrative unit costs and an appropriate allocation from Building Depreciation. This unit oversees the entire University of Colorado system but does not directly recharge its expenses to the benefiting campuses. • General Administration - Consists of the costs associated with general administration of the University of Colorado at Boulder campus as well as a proportionate share of the University of Colorado system administration and administrative data processing (excluding Regents administration above), the State Central Services costs and Colorado Commission on Higher Education costs and appropriate allocations from Building Depreciation, Equipment Depreciation, Operations & Maintenance and Regents Administration. • Academic Administration - Consists of administrative costs associated with the Office of Vice Chancellor of Academic Affairs and appropriate allocations from Building Depreciation, Equipment Depreciation~~,~~ Operations & Maintenance, Regents Administration and General Administration. **Departmental Administration -** Consists of costs incurred for support services that benefit specific departments including the Deans' Office expenses and appropriate allocations from Building Depreciation, Equipment Depreciation~~,~~ Operations & Maintenance and General Administration & General Expense. Deans' Offices consist of costs incurred for the administration of specific colleges within UCB. See 3.1.0 for additional information on the composition of the Department Administration cost pool. **Sponsored Projects Administration** - Consists of costs incurred specifically for sponsored projects and other programs administered by the UCB Office of Sponsored Program Accounting and the Associate Vice Chancellor for Research, which includes the Office of Contracts and Grants, and appropriate allocations from Building Depreciation, Equipment Depreciation, Operations & Maintenance and General Administration & General Expense. **Student Services Administration** - Consists of costs incurred for the administration of student affairs and for services to students including activities such as admissions, registrar, academic computing, financial aid, and career services as well as appropriate allocations from Building Depreciation, Equipment Depreciation~~,~~, Operations & Maintenance and General Administration & General Expense. **Library** - Consists of expenditures associated with running and maintaining the UCB library system and appropriate allocations from Building Depreciation, Equipment Depreciation~~,~~ Operations & Maintenance and General Administration & General Expense. Included are expenditures incurred for the purchase of new books throughout the current year.

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
3.5.0	**Composition of Allocation Bases**

L. Square Footage

These costs are allocated on a benefiting area basis (building or department) among the functions performed in each area (e.g., organized research, instruction, etc.) based on the amount of net assignable square footage occupied by each function. Specialized service center space is allocated to the other institutional activities cost pool and space costs are included in the specialized service center billing rates.

Other service center space is allocated according to the customer base of the service center and the space costs are not included in the service center billing rates. The space of service centers operated by administrative functions is allocated to the same administrative cost pool as the rest of the space in the department. The space of service centers operated by academic units that have no research function is allocated to the instruction cost pool. The customer base of service centers operated by academic units that have a research function is ascertained during the interview to update the space database. During the interview the responsible person is asked for the location and customer base of their service center operations. The space of service centers operated by auxiliary operations is allocated to the same cost pool as the rest of the space in the department.

Y. Capital Improvements to Land

These costs are first allocated between employees and students based on the combined total of employee and student FTE (full-time equivalent). The student portion of the cost is further allocated 100% to the instruction function. The employee portion of the cost is further allocated to all benefiting functions based on salaries and wages.

L. Operations and Maintenance Costs

Operations and maintenance costs are allocated based on the functional use of space except for the following subpools described below:

- O&M Plant Administration - Costs from this pool are allocated to benefiting O&M subpools based on the MTDC of each subpool.
- O&M Fringe Benefits - Costs from this pool are allocated to the other benefiting O&M subpools based on the salaries and wages of each subpool.
- O&M Cross Allocations - Costs from this pool are allocated to remaining direct and facilities and administrative functions based on the combined allocation ratios of the preceding O&M subpools.

Service center O&M costs are allocated based on the functional use of space.

D. MTDC

Modified Total Direct Costs (MTDC) consists of salaries and wages, fringe benefits, materials and supplies, services, travel, and subgrants and subcontracts up to the first $25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). The following cost elements are excluded from the MTDC base: equipment that meets the University's capitalization threshold, other capital expenditures, tuition remission, space rental costs, scholarships and fellowships, and the portion of each subgrant and subcontract in excess of $25,000. The costs of specialized service centers as well as all other service center costs are included in the MTDC base for the allocation of the General Administration cost pool.

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
3.5.0 (cont.)	**Y. Library** Library costs are allocated based on a library usage cost study performed by Brinley Franklin of **Library Management Consulting.** **Y. Student Administration and Services** Student services are allocated 100% to the instruction function. End of Part III

FORM CAS DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART IV - DEPRECIATION AND USE ALLOWANCES NAME OF REPORTING UNIT UNIVERSITY OF COLORADO AT BOULDER

Item No.	Item Description - Revision 1 Effective Date March 31, 2008

Part IV

4.1.0

Revised

Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. (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)

	Asset Category	Depreciation Method (1)	Useful Life (2)	Property Unit (3)	Residual Value (4)
(a)	Land Improvements	A	C	B	B
(b)	Buildings	A	A	A	B
(c)	Building Improvements	A	A	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.)	Z			

Column (1) - Depreciation Method Code

A. Straight Line
B. Expensed at Acquisition
C. Use Allowance
Y. Other or more than one method[1]

Column (2) - Useful Life Code

A. Replacement Experience
B. Term of Lease
C. Estimated service life
D. As prescribed for use allowance by Office of Management and Budget Circular No. A-21
Y. Other or more than one method[1]

Column (3) - Property Unit Code

A. Individual units are accounted for separately
B. Applied to groups of assets with similar service lives
C. Applied to groups of assets with varying service lives
Y. Other or more than one method[1]

Column (4) - Residual Value Code

A. Residual value is deducted
B. Residual value is not deducted
Y. Other or more than one method[1]

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 NAME OF REPORTING UNIT UNIVERSITY OF COLORADO AT BOULDER

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
4.1.1 Revised	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. __X__ Yes B. _____ No[1]
4.2.0	Fully Depreciated Assets. 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. __X__ No
4.3.0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.) A. __X__ 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. _____ Others[1] Z. _____ Not applicable
4.4.0 Revised	Criteria for Capitalization. (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 __$5,000_____ B. Minimum Life Years ___>1 year_____
4.5.0	Group or Mass Purchase. Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.) A. _____ Yes[1] B. __X__ No

FORM CASB DS-2 (REV 10/94)

[1] Describe on a Continuation Sheet.

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
4.1.0	**Depreciation Charges** For facilities and administrative cost purposes, depreciation is calculated on all buildings, equipment and capital improvements to land. Depreciation on 17 buildings was calculated by building component. Equipment depreciation is also used by service centers in calculating service center user rates. All service center equipment is excluded from development of the equipment depreciation cost pool in the Facilities and Administrative rate proposal. In addition to depreciation on equipment, each specialized service center, except Printing and Copying Services, includes depreciation on its own building in calculating service center user rates. When a specialized service center leases part of its building space to another department, the rental income is credited against building expenses in developing the service center user rates. Only the cost of the space actually occupied by the specialized service center is included in the service center user rates. Printing and Copying Services rents all of its space from other University departments and includes the rental costs in its billing rates. All specialized service center building costs are allocated to the other institutional activity cost pool in the Facilities and Administrative rate proposal. All depreciation is calculated using a straight line method over the estimated useful life of each building, building component, piece of equipment or capital improvement with half a year taken in the year of acquisition and the year of disposal.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	CONTINUATION SHEET University of Colorado at Boulder

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
4.4.0	Buildings, renovations and other capital project costs:
Revised	Minimum Dollar Costs $75,000
	Minimum Life Years > 1 year
	Equipment:
	Minimum Dollar Costs $5,000
	Minimum Life Years > 1 year
Revised	Software:
	Minimum Dollar Costs $75,000
	Minimum Life Years > 1 year
	End of Part IV

FORM CAS 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 NAME OF REPORTING UNIT UNIVERSITY OF COLORADO AT BOULDER

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
	Part V
5.1.0	Method of Charging Leave Costs. 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. _X____ Cash B. _X____ Accrual[1]
5.2.0	Applicable Credits. 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. __X_ Combination of methods[1] Y. _____ Other[1]

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 Colorado at Boulder

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
5.1.0 Revised	Leave costs are charged on the cash basis except for the Laboratory for Atmospheric and Space Physics (LASP). Accrued leave costs are charged in the LASP leave rate (see Sections 2.6.0 and 2.6.1).

FORM CAS DS-2 (REV 10/94)

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
5.2.0	**Applicable Credits** D. Combination of methods Purchase discounts are taken at the time of payment and applied to the purchasing accounts where the original amounts are charged. Other applicable credits are credited back to the specific expenditures to which the credits relate. Library lost book fees are used to offset the cost of replacing lost books and are, therefore, treated as applicable credits. Parking fees and library overdue fees are recorded as general operating revenues and, therefore, are not treated as applicable credits. End of Part V

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VI - DEFERRED COMPENSATION AND INSURANCE COSTS NAME OF REPORTING UNIT UNIVERSITY OF COLORADO AT BOULDER

Item No.	Item Description - Revision 1 Effective Date March 31, 2008

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 IV. (See item 4, page (i), General Instructions)

6.1.0 Pension Plans.

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.)

	Type of Plan		Number of Plans
A.	_____	Institution employees participate in State/Local Government Retirement Plan(s)	_____
B.	__X___	Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution	_____2_____
C.	_____ _____	Institution has its own Defined-Contribution Plan(s)[1]	_____

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 Post Retirement Benefits Other Than Pensions (including post retirement health care benefits)(PRBs). (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.)

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 VI - DEFERRED COMPENSATION AND INSURANCE COSTS NAME OF REPORTING UNIT UNIVERSITY OF COLORADO AT BOULDER

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
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	Self-Insurance Programs (Employee Group Insurance). 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. __X____ When contributions are made to a nonforfeitable 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	Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)
6.4.1	Worker's Compensation and Liability. 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. __X___ 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	Casualty Insurance. 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. __X___ 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	CONTINUATION SHEET University of Colorado at Boulder

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
6.1.2	The institution has no non-state defined benefit pension plans.

FORM CAS DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	CONTINUATION SHEET University of Colorado at Boulder

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
6.2.0	**Post Retirement Benefits Other Than Pensions** University of Colorado Retiree Health Insurance Plan — Approximately 550 Retirees University of Colorado Retiree Life Insurance Plan — Approximately 1,150 Retirees Colorado Public Employee's Retirement Association (PERA) - Retiree Health Insurance Plan — Approximately 1,450 Retirees and Approximately 57 Spouses of Deceased Retirees

FORM CAS DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	CONTINUATION SHEET University of Colorado at Boulder

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
6.2.1	University of Colorado Health and Life PRB plans - Employer contributions are determined on the Cash Basis PERA Health PRB plans - Employer contributions are determined by PERA actuaries and set by statute End of Part VI

FORM CAS DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VII - CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT UNIVERSITY OF COLORADO AT BOULDER

Item No.	Item Description - Revision 1 Effective Date March 31, 2008
	DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE. Instructions for Part VII This part should be completed only 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.
7.1.0	Organizational Structure. 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	Cost Accumulation and Allocation. 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 to 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 prorata or allocation basis and the basis of such charges. If none, so state.

FORM CASB DS-2 (REV 10/94)