

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

**COVER SHEET AND CERTIFICATION**

**0.1**

**Educational Institution**

- (a) **Name**
- (b) **Street Address**
- (c) **City, State and ZIP Code**
- (d) **Division or Campus of (if applicable)**

**0.2**

**Reporting Unit is: (Mark one.)**

- A.  **Independently Administered Public Institution**
- B.  **Independently Administered Nonprofit Institution**
- C.  **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**
- (b) **Phone Number (include area code and extension)**

**0.4**

**Statement Type and Effective Date:**

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

- (a)  **Original Statement**
- (b)  **Amended Statement; Revision No.** 6

**B. Effective Date of this Statement: (Specify)**

**0.5**

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

- A. Cognizant Federal Agency:**
- B. Cognizant Federal Auditor:**

**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:**

January 22, 2019

(Signature)

Julie Schwager

(Print or Type Name)

Assistant Vice President, Research

(Title)

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

**COST ACCOUNTING STANDARDS BOARD  
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EDUCATIONAL INSTITUTIONS**

**PART I - GENERAL INFORMATION**

**NAME OF REPORTING UNIT**

University of Connecticut Health Center

Item No.	Item description
<b>Part I</b>	
1.1.0	<p><b>Description of Your Cost Accounting System</b> for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants and cooperative agreements) . (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p>
	<p>A. <input type="checkbox"/> Accrual</p> <p>B. <input type="checkbox"/> Modified Accrual Basis <u>1/</u></p> <p>C. <input type="checkbox"/> Cash Basis</p> <p>Y. <input checked="" type="checkbox"/> Other <u>1/</u></p>
1.2.0	<p><b>Integration of Cost Accounting with Financial Accounting.</b> The cost accounting system is: (Mark one. If B or C is marked, describe on a continuation sheet the costs which are accumulated on memorandum records.)</p> <p>A. <input type="checkbox"/> Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)</p> <p>B. <input type="checkbox"/> Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)</p> <p>C. <input checked="" type="checkbox"/> Combination of A and B</p>
1.3.0	<p><b>Unallowable Costs.</b> Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)</p> <p>A. <input type="checkbox"/> Specifically identified and recorded separately in the formal financial accounting records. <u>1/</u></p> <p>B. <input type="checkbox"/> Identified in separately maintained accounting records or workpapers. <u>1/</u></p> <p>C. <input type="checkbox"/> Identifiable through use of less formal accounting techniques that permit audit verification. <u>1/</u></p> <p>D. <input checked="" type="checkbox"/> Combination of A, B or C <u>1/</u></p> <p>E. <input type="checkbox"/> Determinable by other means. <u>1/</u></p> <p><u>1/</u> Describe on a Continuation Sheet.</p>



**COST ACCOUNTING STANDARDS BOARD  
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**PART II - DIRECT COSTS**

**NAME OF REPORTING UNIT**  
University of Connecticut Health Center

Item No.	Item description																		
	<p><b>Instructions for Part II</b></p> <p>Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit.</p>																		
2.1.0	<p><b><u>Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives.</u></b> (For all major categories of cost under each major function or activity such, as instruction, organized research, other sponsored activities and other institutional activities, describe on a continuation sheet, your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives. Particular emphasis should be placed on items of cost that may be treated as either direct or indirect costs (e.g., Supplies, Materials, Salaries and Wages, Fringe Benefits, etc.) depending upon the purpose of the activity involved. Separate explanations on the criteria governing each direct cost category identified in this Part II are required. Also, list and explain if there are any deviations from the specified criteria.)</p>																		
2.2.0	<p><b><u>Description of Direct Materials.</u></b> All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.)</p>																		
2.3.0	<p><b><u>Method of Charging Direct Materials and Supplies.</u></b> (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p>																		
2.3.1	<p>Direct Purchases for Projects are Charged to Projects at:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 5%;">A.</td> <td style="width: 15%;"><input type="checkbox"/></td> <td>Actual Invoiced Costs</td> </tr> <tr> <td>B.</td> <td><input checked="" type="checkbox"/></td> <td>Actual Invoiced Costs Net of Discounts Taken</td> </tr> <tr> <td>Y.</td> <td><input type="checkbox"/></td> <td>Other(s) <sup>1/</sup></td> </tr> <tr> <td>Z.</td> <td><input type="checkbox"/></td> <td>Not Applicable</td> </tr> </table>	A.	<input type="checkbox"/>	Actual Invoiced Costs	B.	<input checked="" type="checkbox"/>	Actual Invoiced Costs Net of Discounts Taken	Y.	<input type="checkbox"/>	Other(s) <sup>1/</sup>	Z.	<input type="checkbox"/>	Not Applicable						
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Z.	<input type="checkbox"/>	Not Applicable																	
2.3.2	<p>Inventory Requisitions from Central or Common, Institution-owned Inventory. (Identify the inventory valuation method used to charge projects):</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 5%;">A.</td> <td style="width: 15%;"><input type="checkbox"/></td> <td>First In, First Out</td> </tr> <tr> <td>B.</td> <td><input type="checkbox"/></td> <td>Last In, First Out</td> </tr> <tr> <td>C.</td> <td><input type="checkbox"/></td> <td>Average Costs <sup>1/</sup></td> </tr> <tr> <td>D.</td> <td><input type="checkbox"/></td> <td>Predetermined Costs <sup>1/</sup></td> </tr> <tr> <td>Y.</td> <td><input checked="" type="checkbox"/></td> <td>Other(s) <sup>1/</sup></td> </tr> <tr> <td>Z.</td> <td><input type="checkbox"/></td> <td>Not Applicable</td> </tr> </table> <p><sup>1/</sup> Describe on a Continuation Sheet.</p>	A.	<input type="checkbox"/>	First In, First Out	B.	<input type="checkbox"/>	Last In, First Out	C.	<input type="checkbox"/>	Average Costs <sup>1/</sup>	D.	<input type="checkbox"/>	Predetermined Costs <sup>1/</sup>	Y.	<input checked="" type="checkbox"/>	Other(s) <sup>1/</sup>	Z.	<input type="checkbox"/>	Not Applicable
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EDUCATIONAL INSTITUTIONS**

**PART II - DIRECT COSTS**

**NAME OF REPORTING UNIT**

University of Connecticut Health Center

Item No.	Item description																																								
2.4.0	<p><b>Description of Direct Personal Services.</b> All personal services directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the personal services compensation costs, including applicable fringe benefits costs, if any, within each major institutional function or activity that are charged as direct personal services.)</p>																																								
2.5.0	<p><b>Method of Charging Direct Salaries and Wages.</b> (Mark the appropriate line(s) for each Direct Personal Services Category to identify the method(s) used to charge direct salary and wage costs to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, fully describe on a continuation sheet, the applicable methods used.)</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th colspan="4" style="text-align: center; border-bottom: 1px solid black;"><b>Direct Personal Services Category</b></th> </tr> <tr> <th></th> <th style="text-align: center; border-bottom: 1px solid black;"><b>Faculty</b></th> <th style="text-align: center; border-bottom: 1px solid black;"><b>Staff</b></th> <th style="text-align: center; border-bottom: 1px solid black;"><b>Students</b></th> <th style="text-align: center; border-bottom: 1px solid black;"><b>Other <sup>1/</sup></b></th> </tr> <tr> <th></th> <th style="text-align: center;">(1)</th> <th style="text-align: center;">(2)</th> <th style="text-align: center;">(3)</th> <th style="text-align: center;">(4)</th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;">A. Payroll Distribution Method (Individual time card/actual hours and rates)</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td style="vertical-align: top;">B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td style="vertical-align: top;">C. After-the-fact Activity Records (Percentage Distribution of employee activity)</td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input checked="" type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td style="vertical-align: top;">D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td style="vertical-align: top;">Y. Other(s) <sup>1/</sup></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </tbody> </table> <p><sup>1/</sup> Describe on a Continuation Sheet.</p>		<b>Direct Personal Services Category</b>					<b>Faculty</b>	<b>Staff</b>	<b>Students</b>	<b>Other <sup>1/</sup></b>		(1)	(2)	(3)	(4)	A. Payroll Distribution Method (Individual time card/actual hours and rates)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	C. After-the-fact Activity Records (Percentage Distribution of employee activity)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Y. Other(s) <sup>1/</sup>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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University of Connecticut Health Center

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

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University of Connecticut Health Center

**Item  
No.**

**Item description**

**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  
 No

**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.)

	<u>Materials</u> (1)	<u>Supplies</u> (2)	<u>Services</u> (3)
A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. At full cost <u>including</u> indirect costs attributable to group or central office expenses.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. At established catalog or market price or prices based on adequate competition.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Y. Other(s) <u>1/</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Z. Interorganizational transfers are not applicable	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

1/ Describe on a Continuation Sheet.



**COST ACCOUNTING STANDARDS BOARD  
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**PART III - INDIRECT COSTS**

**NAME OF REPORTING UNIT**

University of Connecticut Health Center

Item No.	Item description
	<p style="text-align: center;"><b>Instructions for Part III</b></p> <p>Institutions 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.</p> <p>The following Allocation Base Codes are provided for use in connection with Items 3.1.0 and 3.3.0.</p> <ul style="list-style-type: none"> <li>A. Direct Charge or Allocation</li> <li>B. Total Expenditures</li> <li>C. Modified Total Cost Basis</li> <li>D. Modified Total Direct Cost Basis</li> <li>E. Salaries and Wages</li> <li>F. Salaries, Wages and Fringe Benefits</li> <li>G. Number of Employees (head count)</li> <li>H. Number of Employees (full-time equivalent basis)</li> <li>I. Number of Students (head count)</li> <li>J. Number of Students (full-time equivalent basis)</li> <li>K. Student Hours – classroom and work performed</li> <li>L. Square Footage</li> <li>M. Usage</li> <li>N. Unit of Product</li> <li>O. Total Production</li> <li>P. More than one base (Separate Cost Groupings) <u>1/</u></li> <li>Y. Other(s) <u>1/</u></li> <li>Z. Category or Pool not applicable</li> </ul> <p><u>1/</u> List on a continuation sheet, the category and subgrouping(s) of expense involved and the allocation base(s) used.</p>

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**PART III - INDIRECT COSTS**

**NAME OF REPORTING UNIT**

University of Connecticut Health Center

Item No.	Item description																																																				
3.1.0	<p><b><i>Indirect Cost Categories - Accumulation and Allocation.</i></b> This item is directed at the identification, accumulation and allocation of all indirect costs of the institution. (Under the column heading, "Accumulation Method," insert "Yes" or "No" to indicate if the cost elements included in each indirect cost category are identified, recorded and accumulated in the institution's formal accounting system. If "No," describe on a continuation sheet, how the cost elements included in the indirect cost category are identified and accumulated. Under the column heading "Allocation Base," enter one of the allocation base codes A through P, Y, or Z, to indicate the basis used for allocating the accumulated costs of each indirect cost category to other applicable indirect cost categories, indirect cost pools, other institutional activities, specialized service facilities and other service centers. Under the column heading "Allocation Sequence," insert 1, 2, or 3 next to each of the first three indirect cost categories to indicate the sequence of the allocation process. If cross-allocation techniques are used, insert "CA." If an indirect cost category listed in this section is not used, insert "NA.")</p> <table border="0"> <thead> <tr> <th align="left"><u>Indirect Cost Category</u></th> <th align="center"><u>Accumulation Method</u></th> <th align="center"><u>Allocation Base Code</u></th> <th align="center"><u>Allocation Sequence</u></th> </tr> </thead> <tbody> <tr> <td>(a) Depreciation/Use Allowances/Interest</td> <td></td> <td></td> <td align="center">1</td> </tr> <tr> <td>    Building</td> <td align="center">Yes</td> <td align="center">L</td> <td></td> </tr> <tr> <td>    Equipment</td> <td align="center">Yes</td> <td align="center">L</td> <td></td> </tr> <tr> <td>    Capital Improvements to Land <u>1/</u></td> <td align="center">Yes</td> <td align="center">P</td> <td></td> </tr> <tr> <td>    Interest <u>1/</u></td> <td align="center">Yes</td> <td align="center">L</td> <td></td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td align="center">Yes</td> <td align="center">P</td> <td align="center">CA</td> </tr> <tr> <td>(c) General Administration and General Expense</td> <td align="center">Yes</td> <td align="center">P</td> <td align="center">CA</td> </tr> <tr> <td>(d) Departmental Administration</td> <td align="center">Yes</td> <td align="center">D</td> <td></td> </tr> <tr> <td>(e) Sponsored Projects Administration</td> <td align="center">Yes</td> <td align="center">D</td> <td></td> </tr> <tr> <td>(f) Library</td> <td align="center">Yes</td> <td align="center">Y</td> <td></td> </tr> <tr> <td>(g) Student Administration and Services</td> <td align="center">Yes</td> <td align="center">A</td> <td></td> </tr> <tr> <td>(h) Other <u>1/</u></td> <td align="center">NA</td> <td align="center">NA</td> <td></td> </tr> </tbody> </table> <p><u>1/</u> Describe on a Continuation Sheet.</p>	<u>Indirect Cost Category</u>	<u>Accumulation Method</u>	<u>Allocation Base Code</u>	<u>Allocation Sequence</u>	(a) Depreciation/Use Allowances/Interest			1	Building	Yes	L		Equipment	Yes	L		Capital Improvements to Land <u>1/</u>	Yes	P		Interest <u>1/</u>	Yes	L		(b) Operation and Maintenance	Yes	P	CA	(c) General Administration and General Expense	Yes	P	CA	(d) Departmental Administration	Yes	D		(e) Sponsored Projects Administration	Yes	D		(f) Library	Yes	Y		(g) Student Administration and Services	Yes	A		(h) Other <u>1/</u>	NA	NA	
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**PART III - INDIRECT COSTS**

**NAME OF REPORTING UNIT**

University of Connecticut Health Center

**Item No.**

**Item description**

3.2.0

**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	<input type="text" value="C"/>	<input type="text" value="C"/>	<input type="text" value="C"/>	<input type="text" value="A"/>	<input type="text" value="A"/>	<input type="text" value="Y"/>
(b) Business Data Processing	<input type="text" value="C"/>	<input type="text" value="C"/>	<input type="text" value="C"/>	<input type="text" value="A"/>	<input type="text" value="A"/>	<input type="text" value="Y"/>
(c) Animal Care Facilities	<input type="text" value="A"/>	<input type="text" value="C"/>	<input type="text" value="C"/>	<input type="text" value="B"/>	<input type="text" value="A"/>	<input type="text" value="Y"/>
(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)						
<input type="text" value="Telecommunications"/>	<input type="text" value="C"/>	<input type="text" value="C"/>	<input type="text" value="C"/>	<input type="text" value="B"/>	<input type="text" value="A"/>	<input type="text" value="A/B"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text" value="Copy Center"/>	<input type="text" value="C"/>	<input type="text" value="C"/>	<input type="text" value="C"/>	<input type="text" value="B"/>	<input type="text" value="A"/>	<input type="text" value="B"/>
<input type="text" value="Warehouse"/>	<input type="text" value="C"/>	<input type="text" value="C"/>	<input type="text" value="C"/>	<input type="text" value="A"/>	<input type="text" value="A"/>	<input type="text" value="C"/>

- (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 variances between billed and actual costs 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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**PART III - INDIRECT COSTS**

**NAME OF REPORTING UNIT**

University of Connecticut Health Center

**Item  
No.**

**Item description**

**3.3.0**

**Indirect Cost Pools and Allocation Bases**

(Identify all of the indirect cost 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**

- On-Campus
- Off-Campus
- Other 1/

D \_\_\_\_\_  
D \_\_\_\_\_  
Z \_\_\_\_\_

**B. Organized Research**

- On-Campus
- Off-Campus
- Other 1/

D \_\_\_\_\_  
D \_\_\_\_\_  
Z \_\_\_\_\_

**C. Other Sponsored Activities**

- On-Campus
- Off-Campus
- Other 1/

D \_\_\_\_\_  
D \_\_\_\_\_  
Z \_\_\_\_\_

**D. Other Institutional Activities 1/**

Z \_\_\_\_\_

**3.4.0**

**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.)**

1/ Describe on a Continuation Sheet.

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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 benefitting 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 .

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.  Yes

B.  No 1/

1/ Describe on a Continuation Sheet.

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**PART IV -  
DEPRECIATION AND USE ALLOWANCES**

**NAME OF REPORTING UNIT**

University of Connecticut Health Center

**Item  
No.**

**Item description**

4.1.0

**Part IV**

**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.)

<u>Asset Category</u>	<u>Depreciation Method</u> (1)	<u>Useful Life</u> (2)	<u>Property Unit</u> (3)	<u>Residual Value</u> (4)
(a) Land Improvements	A	C	A	B
(b) Buildings	A	C	A	B
(c) Building Improvements	A	C	A	B
(d) Leasehold Improvements	A	C	A	B
(e) Equipment	A	C	A	B
(f) Furniture and Fixtures	A	C	A	B
(g) Automobiles and Trucks	A	C	A	B
(h) 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 (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 (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 (4)--Residual Value Code**

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

1/ Describe on a Continuation Sheet.

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**PART IV -  
DEPRECIATION AND USE ALLOWANCES**

**NAME OF REPORTING UNIT**

University of Connecticut Health Center

Item No.	Item description
4.1.1	<p><b>Asset Valuations and Useful Lives.</b> Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. <input checked="" type="checkbox"/> Yes            B. <input type="checkbox"/> No <u>1/</u></p>
4.2.0	<p><b>Fully Depreciated Assets.</b> Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Yes            B. <input checked="" type="checkbox"/> No</p>
4.3.0	<p><b>Treatment of Gains and Losses on Disposition of Depreciable Property.</b> Gains and losses are: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Excluded from determination of sponsored agreement costs            B. <input checked="" type="checkbox"/> Credited or charged currently to the same pools to which the depreciation of the assets was originally charged            C. <input checked="" type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved            D. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account            Y. <input checked="" type="checkbox"/> Other(s) <u>1/</u>            Z. <input type="checkbox"/> Not applicable</p>
4.4.0	<p><b>Criteria for Capitalization.</b> (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)</p> <p>A. Minimum Dollar Amount <u>\$5,000</u>            B. Minimum Life Years <u>One Year</u></p>
4.5.0	<p><b>Group or Mass Purchase.</b> Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. <input checked="" type="checkbox"/> Yes <u>1/</u>            B. <input type="checkbox"/> No</p>

1/ Describe on a Continuation Sheet.

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**PART V - OTHER COSTS AND CREDITS**

**NAME OF REPORTING UNIT**

University of Connecticut Health Center

Item No.	Item description
<b>Part V</b>	
5.1.0	<p><b>Method of Charging Leave Costs.</b> Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input checked="" type="checkbox"/> Cash</p> <p>B. <input type="checkbox"/> Accrual <u>1/</u></p>
5.2.0	<p><b>Applicable Credits.</b> This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.)</p> <p>A. <input checked="" type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate.</p> <p>B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool.</p> <p>C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs.</p> <p>D. <input type="checkbox"/> Combination of methods <u>1/</u></p> <p>Y. <input checked="" type="checkbox"/> Other <u>1/</u></p> <p><u>1/</u> Describe on a Continuation Sheet.</p>



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**PART VI - DEFERRED COMPENSATION AND  
INSURANCE COSTS**

**NAME OF REPORTING UNIT**

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**Item  
No.**

**Item description**

**Instructions for Part VI**

This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.

Where the segment (reporting unit) does not directly incur such costs, the segment should, on a continuation sheet, identify the organizational entity that incurs and records such costs. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (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.  Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution

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.)

1/ Describe on a Continuation Sheet.

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Item No.	Item description
6.2.0	<p><b>Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRBs).</b> (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)</p> <p>Z. <input type="checkbox"/> Not Applicable</p>
6.2.1	<p><b>Determination of Annual PRB Costs.</b> (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, 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.)</p>
6.3.0	<p><b>Self-Insurance Programs (Employee Group Insurance).</b> Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When accrued (book accrual only)            B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund            C. <input type="checkbox"/> When contributions are made to a forfeitable fund            D. <input type="checkbox"/> When the benefits are paid to an employee            E. <input type="checkbox"/> When amounts are paid to an employee welfare plan            Y. <input type="checkbox"/> Other or more than one method <u>1/</u>            Z. <input checked="" type="checkbox"/> Not Applicable</p>
6.4.0	<p><b>Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)</b></p>
6.4.1	<p><b>Worker's Compensation and Liability.</b> Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves)            B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability            C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability            D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund            Y. <input checked="" type="checkbox"/> Other or more than one method <u>1/</u>            Z. <input type="checkbox"/> Not Applicable</p>
<p><u>1/</u> Describe on a Continuation Sheet.</p>	

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Item No.	Item description
6.4.2	<p><b>Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</b></p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.</p> <p>D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)</p> <p>Y. <input type="checkbox"/> Other or more than one method <u>1/</u></p> <p>Z. <input checked="" type="checkbox"/> Not Applicable</p> <p><u>1/</u> Describe on a Continuation Sheet.</p>

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**PART VII - CENTRAL SYSTEM OR GROUP  
EXPENSES**

**NAME OF REPORTING UNIT**

University of Connecticut Health Center

Item No.	Item description
7.1.0	<p style="text-align: center;"><b>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</b></p> <p style="text-align: center;"><b>Instructions for Part VII</b></p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that office is responsible for administering two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> <p><b><u>Organizational Structure.</u></b></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p>
7.2.0	<p><b><u>Cost Accumulation and Allocation.</u></b></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefitting segments.</p> <p>D. Any costs that are transferred from a segment <u>to</u> the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>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.</p>