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1. This Disclosure Statement has been designed to meet the requirements of Public law I00-679, 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 of 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. In such cases, the reporting unit should provide the date of issuance and effective date for each accounting policy and/or procedures document cited. Alternatively, copies of the relevant parts of such documents may be attached as appendices to the pertinent Disclosure Statement Part. Such continuation sheets and appendices should be labeled and cross-referenced with the applicable Disclosure Statement item number. 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 of the Government (Also see 48 CFR 9903.202-3).
10. Amendments shall be submitted to the same offices to which submission would have to be made were an original Disclosure Statement being filed.
11. Each amendment should be accompanied by an amended cover sheet (indicating revision number and effective date of the change) and a signed certification. For all resubmissions, on each page, insert "Revision Number_" and "Effective Date_" in the Item Description block; and, insert "Revised" under each Item Number amended. Resubmitted Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	COVER SHEET AND CERTIFICATION UNIVERSITY OF FLORIDA
Item No.	Item Description Revision #18 Effective Date 06/09/2023

0.1	Educational Institution (a) <u>Name</u> University of Florida (b) <u>Street Address</u> P.O. Box 113200 (c) <u>City, State and ZIP Code</u> Gainesville, Florida 32611-3200 (d) <u>Division or Campus <i>Of(if applicable)</i></u> Reporting Unit is: (Mark one.)
0.2	A. <input type="checkbox"/> Independently Administered Public Institution B. <input type="checkbox"/> Independently Administered Nonprofit Institution C. <input type="checkbox"/> Administered as Part of a Public System D. <input type="checkbox"/> Administered as Part of a Nonprofit System E. <input checked="" type="checkbox"/> Other (Specify) <i>The University of Florida is an instrumentality of the State of Florida and part of the State Universities constitutionally authorized by the Florida Board of Governors and operated by the Board of Trustees.</i>
0.3	Official to Contact Concerning this Statement: (a) <u>Name and Title</u> - Christopher Cowen, Vice President and Chief Financial Officer (b) <u>Phone Number</u> - (352) 392-3261
0.4	Statement Type and Effective Date: A. (Mark type of submission. If a revision, enter number) (a) <input type="checkbox"/> Original Statement (b) <input checked="" type="checkbox"/> Amended Statement; Revision <u>No.18</u> B. Effective Date of this Statement: (Specify) <u>June 9th, 2023</u>
0.5	Statement Submitted To (Provide office name, location and telephone number, include area code and extension): A. <u>Cognizant Federal Agency:</u> Division of Cost Allocation Mid-Atlantic Office Department of Health and Human Services 7700 Wisconsin Avenue Suite 2300 Bethesda, MD 20814

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	COVER SHEET AND CERTIFICATION UNIVERSITY OF FLORIDA
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Item No.	Item Description Revision #18 Effective Date 06/09/2023
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	<p>B. <u>Cognizant Federal Auditor:</u></p> <p style="margin-left: 40px;"> Department of Health & Human Services Atlanta, GA (404) 331-2446 </p>
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Item No.

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Revision # 18 Effective Date 06/09/2023

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 6/8/2023


(Signature)

Christopher Cowen
(Print or Type Name)

Senior Vice President and Chief Financial Officer
(Title)

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

Item No.	Item Description Revision # 18 Effective Date 06/09/2023
<p>1.1.0</p>	<p style="text-align: center;">Part I</p> <p>Description of Your Cost Accounting System for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). (Mark the appropriated lines(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. _____ Accrual B. <u> X </u> Modified Accrual Basis C. _____ Cash Basis Y. _____ Other</p> <p>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.)</p> <p>1.2.0</p> <p>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. <u> X </u> Combination of A and B</p> <p>Unallowable Costs. Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)</p> <p>1.3.0</p> <p>A. _____ Specifically identified and recorded separately in the formal financial accounting records. ¹ B. _____ Identified in separately maintained accounting records or work papers. ¹ C. _____ Identifiable through use of less formal accounting techniques that permit audit verification ¹ D. <u> X </u> Combination of A, B, C ¹ E. _____ Determined by other means ¹</p> <p style="text-align: center;">¹ Describe on a Continuation Sheet.</p>

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART I - GENERAL INFORMATION UNIVERSITY OF FLORIDA
Item No.	Item Description Revision #18 Effective Date 06/30/2023
1.3.1	<u>Treatment of Unallowable Costs.</u> (Explain on a continuation sheet how unallowable costs and directly associated costs are treated in each allocation base and indirect expense pool, e.g. when allocating costs to a major function or activity; when determining indirect cost rates; or when a central office or group office allocations costs to a segment.)
1.4.0	<u>Cost Accounting Period: July 1 to June 30</u> (Specify the twelve-month period used for the accumulation and report the accumulation and reporting of costs under Federally sponsored agreements, e.g. 7/1 to 6/30. If the cost accounting period is other than the Institution's fiscal year used for financial accounting and reporting purposes, explain circumstances on a continuation sheet.)
1.5.0	<u>State Laws or Regulations.</u> Identify on a continuation sheet any State laws or regulations which influence the institution's cost accounting practices, e.g., State administered pension plans, and any applicable statutory limitations or special agreements on allowance of costs.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	CONTINUATION SHEET PART I - GENERAL INFORMATION UNIVERSITY OF FLORIDA.
Item No.	Item Description Revision #18 Effective Date 06/30/2023
1.1.0	<p><u>Description of Cost Accounting System</u></p> <p>The university uses a modified accrual basis for accounting for charges to Federally sponsored agreements. Most expenses are charged to awards using the accrual basis method of accounting. The major exception is for leave costs which are charged on a cash basis. The fixed rate fringe benefit includes terminal leave on an accrual basis.</p>
1.2.0	<p><u>Integration of Cost Accounting with Financial Accounting</u></p> <p>Direct costs charged to sponsored agreements are fully integrated with the University's financial accounting system.</p> <p>The financial accounting system provides for the association of an F&A cost category code with each cost element. Use of these codes allows the University to sort financial data in the format requires for the facilities and administrative (F&A) cost calculation.</p> <p>Departmental Administration (DA) costs are not separately accumulated in the financial accounting records. DA costs are calculated using the Direct Cost Equivalent method (DCE) for years beginning July 1, 2003, and information supplied by the effort reporting system for years prior to that date. See section 3.4.0. (d) for a description of the cost pool. The effort reporting system is maintained separately from the financial accounting records to track actual work activity through personnel activity reports as described in section 2.5.0. B.</p>
1.3.0	<p><u>Unallowable Costs</u></p> <p>Certain activities and expenditures may be deemed unallowable under the specific terms of federally sponsored agreements or by regulation, as defined in Uniform Guidance 2 CFR Part 200, section 200.420.</p> <p>The University accounting system accumulates unallowable expenses using expense account codes. Expense Account codes are used to segregate expenses for the purpose of calculating the F&A rate.</p> <p>Activities that are deemed to be unallowable are captured in specific University cost centers and are reclassified to the Other Institutional Activity base or other separately established cost bases, such as Clinical Practice. These activities include departments such as University Relations, Development Office, Alumni Office, and other miscellaneous functions.</p> <p>Per 200.303 of the Uniform Guidance, the university has established and maintained an effective internal control that complies with federal statues, regulations and the terms and conditions of the Federal awards.</p>

Item No.	Item Description Revision #18 Effective Date 06/30/2023
1.3.1	<p><u>Treatment of Unallowable Costs</u></p> <p>I. Indirect Cost Pools</p> <p>Unallowable costs (including directly associated costs) are removed from the indirect cost pools prior to the allocation to benefiting functions. Unallowable activities benefiting from allowable indirect costs are included in the relevant allocation bases and draw their share of indirect costs.</p> <p>II. Allocation Bases</p> <p>Unallowable direct and indirect activity costs are included in the Other Institutional Activities (OIA) MTDC base if the expense meets the Uniform Guidance 2 CFR 200 definition of MTDC.</p> <p>Expenses incurred under cost sharing agreements are included in the Organized Research, Sponsored Instruction, and Other Sponsored Activities bases, as appropriate.</p> <p>III. Allocation Bases - Space Related</p> <p>Space occupied by individuals performing unallowable activities is coded as Other Institutional Activities in the University's on-line Space System.</p>
1.5.0	<p><u>State Laws or Regulations</u></p> <p>A. State Cost Allocation Plan</p> <p>Cost incurred by offices of the State of Florida as well as the Florida Board of Education are identified in a cost allocation plan that is submitted to, audited, and approved by the cognizant Federal audit agency of the Florida Board of Education or the University System Board of Regents. Costs allocated to the University of Florida by this plan are recognized in the F&A rate proposal in the appropriate indirect cost pools.</p>

Item No.

Item Description
 Revision #18 Effective Date 06/30/2023

B. State Purchasing Regulations

The University of Florida follows applicable purchasing regulations required by Florida Statutes and Administrative Rules and all regulations established by the State of Florida Board of Governors and the University of Florida Board of Trustees. These regulations have been incorporated into the operating procedures of the university.

C. Travel Regulations

The University of Florida travel directives and procedures follow legislative requirements of the State of Florida. From domestic travel lodging and incidental expenses are reimbursed at actual costs, for international travel the federal General Services Administration (GSA) Schedule is used.

D. Pension Plans

The University of Florida participates in State of Florida administered retirement plans. These plans include the Florida Retirement System (FRS) Pension Plan, FRS Investment Plan and the State University System Optional Retirement Program (SUSORP). All Regular employees are offered a choice between the FRS Pension Plan and FRS Investment Plan. All faculty and certain administrative and professional employees are also offered the choice of the SUSORP. Certain Professorial employees engaged in the medical professions are eligible to participate in a University of Florida administered Optional Retirement Plan (ORP) for Doctors and Physicians.

END PART 1

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART II - DIRECT COSTS UNIVERSITY OF FLORIDA
Item No.	Item Description Revision #18 Effective Date 06/09/2023
	<p style="text-align: center;">Instructions for Part II</p> <p>Institutions should disclose what costs are, or will be, charged directly to the Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed 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><u>Criteria for Determining How Costs are Charged to Federally Sponsored agreements or similar cost objectives</u> (For all major categories of cost under each major function or activity such as, instruction, organized research, other sponsored activities, and other institutional activities, describe on a continuation sheet, your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to the final cost objectives. Particular emphasis should be placed on items of cost that may be treated as either direct 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><u>Description of Direct Materials.</u> All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies).</p>
2.3.0	<p><u>Method of Charging Direct Materials and Supplies.</u> (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p>
2.3.1	<p>Direct Purchases for Projects are Charged to Projects at:</p> <p>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) 1/ Z. <input type="checkbox"/> Not Applicable</p>
2.3.2	<p>Inventory Requisitions from Central or Common, Institution-owned Inventory. (Identify the inventory valuation method used to charge projects):</p> <p>A. <input type="checkbox"/> First In, First Out B. <input type="checkbox"/> Last In, First Out C. <input type="checkbox"/> Average Cost 1/ D. <input type="checkbox"/> Predetermined Costs 1/ Y. <input checked="" type="checkbox"/> Other(s) 1/ Z. <input type="checkbox"/> Not Applicable</p> <p style="text-align: center;">1/ Describe on Continuation Sheet</p>

Item No.	Item Description Revision #18 Effective Date 06/09/2023																																																
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	<p>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.)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2"></th> <th colspan="4" style="text-align: center;"><u>Direct Personal Services Category</u></th> </tr> <tr> <th colspan="2"></th> <th style="text-align: center;"><u>Faculty</u></th> <th style="text-align: center;"><u>Staff</u></th> <th style="text-align: center;"><u>Students</u></th> <th style="text-align: center;"><u>Other</u></th> </tr> <tr> <th colspan="2"></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="width: 5%;">A.</td> <td style="width: 55%;">Payroll Distribution Method (individual time card/actual hours and rates)</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____X_____</td> <td style="text-align: center;">_____X_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>B.</td> <td>Plan-Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)</td> <td style="text-align: center;">_____X_____</td> <td style="text-align: center;">_____X_____</td> <td style="text-align: center;">_____X_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>C.</td> <td>After-the-fact Activity Records (percentage Distribution of employee activity)</td> <td style="text-align: center;">_____X_____</td> <td style="text-align: center;">_____X_____</td> <td style="text-align: center;">_____X_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>D.</td> <td>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;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>Y.</td> <td>Other(s) <u>1/</u></td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> </tbody> </table> <p><u>1/</u> Description on a Continuation Sheet</p>			<u>Direct Personal Services Category</u>						<u>Faculty</u>	<u>Staff</u>	<u>Students</u>	<u>Other</u>			(1)	(2)	(3)	(4)	A.	Payroll Distribution Method (individual time card/actual hours and rates)	_____	_____X_____	_____X_____	_____	B.	Plan-Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)	_____X_____	_____X_____	_____X_____	_____	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) <u>1/</u>	_____	_____	_____	_____
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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART II - DIRECT COSTS UNIVERSITY OF FLORIDA
Item No.	Item Description Revision #18 Effective Date 06/09/2023
2.5.1	<p><u>Salary and Wage Cost Distribution Systems.</u></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</p> <p><input type="checkbox"/> No</p>
2.5.2	<p><u>Salary and Wage Cost Accumulation System.</u></p> <p>Within each major function or activity, describe, on a continuation 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><u>Description of Direct Fringe Benefits Costs.</u> All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet all 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><u>Method of Charging Direct Fringe Benefits.</u> 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.)</p>
2.7.0	<p><u>Description of Other Direct Costs.</u> All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.)</p>

Item No.	Item Description Revision #18 Effective Date 06/09/2023																														
2.8.0	<p>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.)</p> <p><input checked="" type="checkbox"/> Yes (see exception on Continuation Sheet)</p> <p><input type="checkbox"/> No</p>																														
2.9.0	<p>Inter-organizational 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 charge the cost or price of inter-organizational transfers or materials, supplies, and services to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, explain on continuation sheet.)</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: center; border-bottom: 1px solid black;"><u>Material</u></th> <th style="text-align: center; border-bottom: 1px solid black;"><u>Supplies</u></th> <th style="text-align: center; border-bottom: 1px solid black;"><u>Services</u></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> </tr> </thead> <tbody> <tr> <td>A. At full cost excluding indirect costs attributable to group or central office expenses.</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>B. At full cost including indirect costs attributable to group or central office expenses.</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>C. At established catalog or market price or prices based on adequate competition.</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>Y. Other (s) <u>1/</u></td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>Z. Inter-organizational transfers are not applicable</td> <td style="text-align: center;"><u>X</u></td> <td style="text-align: center;"><u>X</u></td> <td style="text-align: center;"><u>X</u></td> </tr> </tbody> </table> <p>1/ Describe on Continuation Sheet</p>				<u>Material</u>	<u>Supplies</u>	<u>Services</u>		(1)	(2)	(3)	A. At full cost excluding indirect costs attributable to group or central office expenses.	_____	_____	_____	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) <u>1/</u>	_____	_____	_____	Z. Inter-organizational transfers are not applicable	<u>X</u>	<u>X</u>	<u>X</u>
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Z. Inter-organizational transfers are not applicable	<u>X</u>	<u>X</u>	<u>X</u>																												

Item No.	Item Description Revision #18 Effective Date 06/09/2023
2.1.0	<p><u>Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives</u></p> <p><u>Direct Costs</u> In accordance with Uniform Guidance 2 CFR Part 200, the University of Florida follows uniform guidance directives that state. 2 CFR 200.413 “Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.” Direct costs are charged to federally sponsored agreements or similar cost objectives when they are:</p> <ol style="list-style-type: none"> 1) Reasonable and necessary for the performance of the project. 2) Allocable to the project. If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost is allocated to the projects based on the proportional benefit. 3) Consistently treated . in like circumstances as a direct charge for all other federally funded projects or similar cost objectives. 4) Allowable under 2 CFR 200 Subpart E. <p><u>Cost Sharing Costs</u> The University of Florida tracks both Mandatory and Voluntary Committed Cost Sharing (C/S) . The appropriate C/S amounts are indicated in the university’s award management, sponsored expense management and effort commitment systems. The Effort System is used to capture Salaries that are used to meet C/S. Non-salary cost sharing is documented and then entered into the Subsidiary C/S System.</p> <p><u>Treatment of NIH Salary Cap and Indirect Costs</u> The University of Florida uses a budgeting system for all proposals that appropriately calculates the salary amount to direct charge to NIH awards.</p> <p>Personnel appointments are completed for all faculty. These appointments are reviewed at the Department/College level to assure that salary amounts expected to be charged to a NIH award not to exceed the NIH cap.</p> <p>UF’s Effort Report system electronically calculates the effect of the NIH salary cap. The certifier can review the total effort across categories such as Direct Charges to a sponsored agreement, Over-the-Cap coverage and/or Cost Sharing.</p>

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Indirect Costs

The University of Florida charges costs indirectly to federally sponsored agreements or similar cost objectives when those costs are incurred for common or joint objectives and therefore cannot be identified readily and specifically with a particular sponsored project, instructional activity, or any other institutional activity. Indirect costs include the operation and maintenance of buildings and grounds, the depreciation of buildings and equipment, library costs and other administrative costs. These costs are allocated to federally sponsored agreements or similar cost objectives in accordance with Uniform Guidance 2 CFR Part 200.

Costs which are normally charged indirectly to federally sponsored agreements or similar cost objectives based on the criteria described above may, in certain circumstances, be charged directly to those objectives. Such circumstances exist when a sponsored project, due to its size and nature, requires administrative or clerical services, supplies, postage, or telecommunications costs, and/or other costs that are normally treated as an indirect cost that are well beyond the support routinely provided for such activities and those costs can be identified readily and specifically with the project and have been specifically budgeted and approved by the sponsoring agency. In cases where the sponsoring agency has delegated budget approval to the University, University approval is equivalent to agency approval. The existence of unlike circumstances is evaluated on a project-by- project basis.

Some examples where costs normally charged indirectly may be charged directly include:

- Large complex programs such as, Program Projects, research centers, and other grants and contracts that entail assembling and managing teams of investigators from several institutions.
- Projects which involve extensive data accumulation, analysis and entry, surveying, tabulation, cataloging, searching literature, and reporting (such as epidemiological studies, clinical trials, and retrospective clinical records studies).
- Projects that require making travel and meeting arrangements for large numbers of participants, such as conferences and seminars.
- Projects whose principal focus is the preparation and production of manuals and large reports, books, and monographs (excluding routine progress and technical reports).
- Projects that are geographically inaccessible to normal departmental administrative services, such as research vessels, radio astronomy projects, and other research field sites that are remote from campus.
- Projects requiring project-specific database management; individualized graphics or manuscript preparation; human or animal protocols; and multiple project-related investigator coordination and communications.

These examples are not exhaustive nor are they intended to imply that direct charging of costs normally charged indirectly would always be appropriate for the situations illustrated in the examples.

In addition to the examples above, these normally indirect charges may be assessed directly against non-federal grants and contracts.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	CONTINUATION SHEET PART II - DIRECT COSTS UNIVERSITY OF FLORIDA
Item No.	Item Description Revision # 18 Effective Date 06/09/2023
2.2.0	<p><u>Description of Direct Materials</u></p> <p>The principal classes of materials and supplies charged directly to federally sponsored agreements or similar cost objectives include Lab Supplies, Non-Capital Equipment (except computers, computer-related items and cell phones), Special Purpose Computer Software, Capitalized Technical and Scientific Equipment, and Animal Purchase Costs. Additional supply costs which are normally charged indirectly may be charged directly under the circumstances described in 2.1.0.</p>
2.3.2	<p><u>Inventory Valuation Method</u></p> <p>Material and supplies inventories are handled on a First In, First Out (FIFO), Last In, First Out (LIFO), or Last Invoice basis according to the method used by the educational business activities that hold inventory.</p>
2.4.0	<p><u>Description of Direct Personal Services</u></p> <p>Direct personal service costs consist of salaries and wages plus fringe benefits of regular full-time Faculty, TEAMS and University Support Personnel System, Temporary staff, and student employees. Salaries and wages are charged directly to benefiting sponsored agreements based on the payroll distribution system.</p>
2.5.0	<p><u>Method of Charging Direct Salaries and Wages</u></p> <p>A. <u>Payroll Distribution Method</u></p> <p>The majority of non-exempt employees submit either an electronic or physical timecard indicating hours worked for each two week pay period. If the employee submits a physical timecard, the hours worked are entered by a Time & Labor processor from the individual's timecard into the Time & Labor module. Employees who submit electronic timecards enter their own hours worked in Time & Labor or use an electronic timeclock that is loaded into the Time & Labor system. Time worked must be approved in Time & Labor by approvers in each unit.</p> <p>B. <u>Planned Confirmation</u></p> <p>For all exempt and certain non-exempt employees, standard work hours (based on the employee's FTE) are loaded into Time & Labor for each two week pay period. Exempt employees are only required to record exceptions (e.g. vacation, sick leave, administrative leave) in Time & Labor. Non-exempt employees are required to enter any differences between the standard work hours and actual hours worked, as well as exceptions. All time for non-exempt employees and exceptions for exempt employees must be approved in Time & Labor by approvers in each unit.</p>

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	<p>The Time & Labor module feeds into the payroll system. After the payroll is confirmed each pay period, the interface between the payroll system and the accounting system is processed. The accounting system records the costs to the appropriate accounts based on the payroll distribution for each employee which indicates the date range of the distribution for each combination of cost centers that total 100%.</p> <p>C. <u>After-the-Fact Activity Records</u></p> <p>All faculty, anyone who taught a class, and all individuals who are paid from or committed to one or more sponsored projects (in accordance with OMB Uniform Guidance 2 CFR 200.413), participate in the effort reporting process, which is reported three times per year at the end of each semester. Units receive after-the-fact personnel activity reports indicating the amount paid by Cost Center. Employees are directed to make appropriate adjustments to the activity reports based on their actual work activity for significant variations from the actual charges and sign the effort reporting form. Changes noted on the reports are processed to the salaries and wages and related fringe benefits expense accounts by the employee's unit and are reflected in both the University Payroll and General Ledger systems.</p>
2.5.2	<p><u>Salary and Wage Cost Accumulation System</u></p> <p>After the payroll is confirmed each pay period and the general ledger interfaces have been completed, the detail payroll data is available electronically to each unit for review and reconciliation to unit records. Units are required to make any adjustments to the payroll records in a timely manner. These cost adjustments are made via a retro distribution process which is a controlled process within the payroll subsystem.</p>
2.6.0	<p><u>Description of Direct Fringe Benefits Costs</u></p> <p>The University adopted a Fringe Benefit Pool method for charging employer-paid benefits in July 2009 (see 2.6.1). The major categories of benefits included in the pooled rates follow:</p> <ol style="list-style-type: none"> 1. FICA OASDI (Social Security)- - Fringe benefit expense represents payments made on behalf of employees in accordance with the provisions of the Federal Insurance Contributions Act. 2. FICA Medicare - Fringe benefit expense represents payments made on behalf of employees in accordance with the provisions of the Federal Insurance Contributions Act. 3. Health Insurance (including graduate assistant and postdoctoral associates health insurance) - Fringe benefit expenses represents payments made to provide health insurance coverage for eligible Faculty, TEAMS USPS and qualifying OPS/temporary employees and their dependents under a traditional group health plan provided by the State of Florida. Employees are required to pay a portion of the cost of these health insurance plans. Certain Health Science Center faculty are eligible for health insurance benefits through an optional plan provided by the Health Science Center.

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	<ol style="list-style-type: none"> 4. Retirement (employer contributions)-Fringe benefit expense represents payments made to retirement programs or behalf of employees. 5. Life Insurance - Fringe benefit expense represents payments made for basic life insurance coverage for eligible employees. All regular employees working half time, or more are covered by basic life insurance with accidental death and dismemberment provisions. The amount of basic life insurance is determined by the State of Florida. Basic coverage for employees is paid by the University. Additional coverage is offered with any additional costs covered entirely by the employees. Certain Health Science Center faculty are eligible for life insurance benefits through an optional plan provided by the Health Science Center. 6. Clinical Disability Insurance - Fringe benefit expense represents payments made for certain Health Science Center faculty eligible for disability insurance through an optional plan provided by the Health Science Center. 7. Worker’s Compensation - Fringe benefit expense represents payments made to the State of Florida Self Insurance Trust fund. 8. Unemployment compensation - Fringe benefit expense represents payment made to the Unemployment Compensation program as required by the State of Florida. 9. Vacation and sick leave cash-outs – Fringe benefit expense represents payments of eligible vacation and/or sick leave balance cash-outs, subject to certain maximums, to employees upon separation from the University or upon entering the Deferred Retirement Option Program (DROP). 10. Sick Leave Pool Payments - Fringe benefit expense represents approved advance leave payments made to qualifying employees for us within their six-month parental leave period. 11. Paid Parental Leave Payments - Fringe benefit expense represents approved advance leave payments made to qualifying employees for us within their six-month parental leave period.
2.6.1	<p><u>Method of Charging Direct Fringe Benefits</u></p> <p>The University adopted a Fringe Benefit Pool (FBP) method of charging fringe benefits in July 2009. Under the FBP method, an average rate was developed for eight employee groups with similar benefits. The rates are revised annually and submitted to our cognizant agency, Department of Health and Human Services, for approval. This provides a simplified method for budgeting and accounting for costs of employer-paid fringe benefits.</p>

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	<p>The actual fringe benefits are charged to the FBP cost center each pay cycle. After each pay cycle is complete, an allocation is run to charge the departments the approved FBP rate on their employees' wages. The revenue from the allocation process is accumulated in the FBP cost center as an offset to and is used to pay the actual fringe benefits paid.</p>
<p>2.7.0</p>	<p><u>Description of Other Direct Costs</u></p> <p>The principal classes of other costs charged directly to Federally sponsored agreements or similar cost objectives include Long Distance Telephone, Travel, Consultants, Tuition, Fees, Duplication and Photocopy, Repairs & Maintenance, Animal Care and other service center recharges, and Subcontracts.</p>
<p>2.8.0</p>	<p><u>Cost Transfers</u></p> <p>Cost transfers of salary and non-salary are based on original rates/charges. Indirect costs also use original rates. Current year Fringe Benefit Rates are used on salary cost transfers.</p> <p style="text-align: right;"><u>End Part II</u></p>

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	<p style="text-align: center;">Instructions for Part III</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 for 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"> 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 on base (Separate Cost Groupings) <u>1/</u> Y. Other(s) <u>1/</u> Z. Category or Pool not applicable <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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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.")

<u>Indirect Cost Category</u>	<u>Accumulation Method</u>	<u>Allocation Base Code</u>	<u>Allocation Sequence</u>
(a) Depreciation/Use Allowances/Interest			<u>1 CA</u>
Building	<u>Yes</u>	<u>L</u>	
Equipment	<u>Yes</u>	<u>P</u>	
Capital Improvements to Land <u>1/</u>	<u>Yes</u>	<u>P</u>	
Interest <u>1/</u>	<u>No</u>	<u>L</u>	
(b) Operation and Maintenance	<u>Yes</u>	<u>P</u>	<u>2 CA</u>
(c) General and Administrative and General Expense	<u>Yes</u>	<u>P</u>	<u>3 CA</u>
(d) Departmental Administration	<u>No</u>	<u>D</u>	
(e) Sponsored Project Administration	<u>Yes</u>	<u>D</u>	
(f) Library	<u>Yes</u>	<u>P</u>	
(g) Student Admin and Services	<u>Yes</u>	<u>J</u>	
(h) Other <u>1/</u>	<u>N/A</u>	<u>Z</u>	

1/ Describe on Continuation Sheet

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3.2.0	<p>Service centers are departments or functional units which perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include "recharge centers" and the "specialized service facilities" defined in 2 CFR 200. (The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter "Z" in Column 1, if not applicable.)</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;"></th> <th style="width: 5%; text-align: center;">(1)</th> <th style="width: 5%; text-align: center;">(2)</th> <th style="width: 5%; text-align: center;">(3)</th> <th style="width: 5%; text-align: center;">(4)</th> <th style="width: 5%; text-align: center;">(5)</th> <th style="width: 5%; text-align: center;">(6)</th> </tr> </thead> <tbody> <tr> <td>(a) Scientific Computer Operations</td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>B</u></td> </tr> <tr> <td>(b) Business Data Processing</td> <td style="text-align: center;"><u>Z</u></td> <td style="text-align: center;">—</td> <td style="text-align: center;">—</td> <td style="text-align: center;">—</td> <td style="text-align: center;">—</td> <td style="text-align: center;">—</td> </tr> <tr> <td>(c) Animal Care Facilities</td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>B</u></td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>B</u></td> </tr> <tr> <td>(d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specifically below; use a Continuation Sheet, if necessary)</td> <td style="text-align: center;"><u>/1</u></td> <td style="text-align: center;"><u>/1</u></td> <td style="text-align: center;"><u>/1</u></td> <td style="text-align: center;"><u>/1</u></td> <td style="text-align: center;"><u>/1</u></td> <td style="text-align: center;"><u>/1</u></td> </tr> </tbody> </table> <p>(1) <u>Category Code</u>: Use code "A" if the service center costs are billed only as direct costs of final cost objectives; code "B" if billed only to indirect cost categories or indirect cost pools; code "C" if billed to both direct and indirect cost objectives.</p> <p>(2) <u>Burden Code</u>: Code "A" -- center receives an allocation of all applicable indirect costs; Code "B" partial allocation of indirect costs; Code "C" -- no allocation of indirect costs.</p> <p>(3) <u>Billing Rate Code</u>: Code "A" -- billing rates are based on historical costs; Code "B" -- rates are based on projected costs; Code "C" -- rates are based on a combination of historical and projected costs; Code "D" -- billings are based on the actual costs of the billing period; Code "Y" -- other (explain on a Continuation Sheet).</p> <p>(4) <u>User Charges Code</u>: Code "A" -- all users are charged at the same billing rates; Code "B" -- some users are charged at different rates than other users (explain on a Continuation Sheet).</p> <p>(5) <u>Actual Costs vs. Revenues Code</u>: Code "A" -- billings (revenues) are compared to actual costs (expenditures) at least annually; Code "B" -- billings are compared to actual costs less frequently than annually.</p> <p>(6) <u>Variance Code</u>: Code "A" -- Annual 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 Continuation Sheet).</p>		(1)	(2)	(3)	(4)	(5)	(6)	(a) Scientific Computer Operations	<u>C</u>	<u>C</u>	<u>C</u>	<u>A</u>	<u>A</u>	<u>B</u>	(b) Business Data Processing	<u>Z</u>	—	—	—	—	—	(c) Animal Care Facilities	<u>A</u>	<u>B</u>	<u>C</u>	<u>A</u>	<u>A</u>	<u>B</u>	(d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specifically below; use a Continuation Sheet, if necessary)	<u>/1</u>	<u>/1</u>	<u>/1</u>	<u>/1</u>	<u>/1</u>	<u>/1</u>
	(1)	(2)	(3)	(4)	(5)	(6)																														
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3.3.0	<p><u>Indirect Cost Pools and Allocation Bases.</u></p> <p>(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.)</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 70%;"><u>Indirect Cost Pools</u></th> <th style="text-align: center; width: 30%;"><u>Allocation Base Code</u></th> </tr> </thead> <tbody> <tr> <td colspan="2">A. <u>Instruction</u></td> </tr> <tr> <td style="padding-left: 20px;"><input checked="" type="checkbox"/> On-Campus</td> <td style="text-align: center;"><u>D</u></td> </tr> <tr> <td style="padding-left: 20px;"><input checked="" type="checkbox"/> Off_Campus</td> <td style="text-align: center;"><u>D</u></td> </tr> <tr> <td style="padding-left: 20px;"><input type="checkbox"/> Other 1/</td> <td style="text-align: center;">—</td> </tr> <tr> <td colspan="2">B. <u>Organized Research</u></td> </tr> <tr> <td style="padding-left: 20px;"><input checked="" type="checkbox"/> On-Campus</td> <td style="text-align: center;"><u>D</u></td> </tr> <tr> <td style="padding-left: 20px;"><input checked="" type="checkbox"/> Off_Campus</td> <td style="text-align: center;"><u>D</u></td> </tr> <tr> <td style="padding-left: 20px;"><input type="checkbox"/> Other 1/</td> <td style="text-align: center;">—</td> </tr> <tr> <td colspan="2">C. <u>Other Sponsored Activities</u></td> </tr> <tr> <td style="padding-left: 20px;"><input checked="" type="checkbox"/> On-Campus</td> <td style="text-align: center;"><u>D</u></td> </tr> <tr> <td style="padding-left: 20px;"><input checked="" type="checkbox"/> Off_Campus</td> <td style="text-align: center;"><u>D</u></td> </tr> <tr> <td style="padding-left: 20px;"><input type="checkbox"/> Other 1/</td> <td style="text-align: center;">—</td> </tr> <tr> <td colspan="2">D. <u>Other Institutional Activities 1/</u></td> </tr> <tr> <td></td> <td style="text-align: center;">Z</td> </tr> </tbody> </table>	<u>Indirect Cost Pools</u>	<u>Allocation Base Code</u>	A. <u>Instruction</u>		<input checked="" type="checkbox"/> On-Campus	<u>D</u>	<input checked="" type="checkbox"/> Off_Campus	<u>D</u>	<input type="checkbox"/> Other 1/	—	B. <u>Organized Research</u>		<input checked="" type="checkbox"/> On-Campus	<u>D</u>	<input checked="" type="checkbox"/> Off_Campus	<u>D</u>	<input type="checkbox"/> Other 1/	—	C. <u>Other Sponsored Activities</u>		<input checked="" type="checkbox"/> On-Campus	<u>D</u>	<input checked="" type="checkbox"/> Off_Campus	<u>D</u>	<input type="checkbox"/> Other 1/	—	D. <u>Other Institutional Activities 1/</u>			Z
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	Z																														
3.4.0	<p><u>Composition of Indirect Cost Pools.</u> (For each pool identified under Items 3.1.0 and 3.2.0, describe on a continuation sheet the major organizational components, sub- groupings of expenses, and elements of cost included.)</p> <p>1/ Describe on Continuation Sheet</p>																														

Item No.	Item Description Revision #18 Effective Date 06/09/2023
3.5.0	<p><u>Composition of Allocation Bases.</u></p> <p>(For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.</p>
3.6.0	<p><u>Allocation of Indirect Costs to Programs that Pay Less Than Full Indirect Costs</u></p> <p>Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are full reimbursed by the sponsoring organizations?</p> <p>A. <u> X </u> Yes B. <u> </u> No <u> 1/ </u></p> <p><u> 1/ </u> Describe on Continuation Sheet</p>

Item No.	Item Description Revision # 18 Effective Date 06/09/2023
3.1.0	<p><u>Indirect Cost Categories - Accumulation and Allocation</u></p> <p><u>Accumulation Method</u></p> <p>Interest - Accumulated using detailed in information from the State of Florida concerning interest expense paid, by building.</p> <p>Department Administration – see 3.4.0 (d) for description of accumulation method.</p> <p><u>Allocation Base Code</u></p> <p>Equipment - See 3.5.0 (b) for description of allocation bases.</p> <p>Capital Improvements to Land - See 3.4.0 (a)3. for description of indirect cost category and 3.5.0 (c) for description of allocation bases.</p> <p>Interest - See 3.5.0 (j) for description of allocation bases.</p> <p>Operation and Maintenance – See 3.5.0 (d) for description of allocation basis.</p> <p>General Administration and General Expense – See 3.5.0 € for description of allocation bases.</p> <p>Library - See 3.5.0 (h) for description of allocation bases.</p>

Item No.	Item Description Revision #18 Effective Date 06/09/2023																																			
3.2.0	<p>Service Centers</p> <p style="text-align: right;">(1) (2) (3) (4) (5) (6)</p> <p>(d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or significant charges to Federally sponsored agreements:</p> <table border="0" style="width: 100%;"> <tr> <td style="padding-left: 40px;"><u>Interdisciplinary Center for Biotechnology Research (ICBR)</u></td> <td style="text-align: center; padding-left: 20px;"><u>A</u></td> <td style="text-align: center; padding-left: 20px;"><u>B</u></td> <td style="text-align: center; padding-left: 20px;"><u>C</u></td> <td style="text-align: center; padding-left: 20px;"><u>A</u></td> <td style="text-align: center; padding-left: 20px;"><u>A</u></td> <td style="text-align: center; padding-left: 20px;"><u>B</u></td> </tr> <tr> <td style="padding-left: 40px;"><u>Advanced Magnetic Resonance Imaging and Spectroscopy</u></td> <td style="text-align: center; padding-left: 20px;"><u>A</u></td> <td style="text-align: center; padding-left: 20px;"><u>B</u></td> <td style="text-align: center; padding-left: 20px;"><u>C</u></td> <td style="text-align: center; padding-left: 20px;"><u>A</u></td> <td style="text-align: center; padding-left: 20px;"><u>B</u></td> <td style="text-align: center; padding-left: 20px;"><u>B</u></td> </tr> <tr> <td style="padding-left: 40px;"><u>Bureau of Economic and Business Research (BEBR)</u></td> <td style="text-align: center; padding-left: 20px;"><u>A</u></td> <td style="text-align: center; padding-left: 20px;"><u>B</u></td> <td style="text-align: center; padding-left: 20px;"><u>C</u></td> <td style="text-align: center; padding-left: 20px;"><u>A</u></td> <td style="text-align: center; padding-left: 20px;"><u>B</u></td> <td style="text-align: center; padding-left: 20px;"><u>B</u></td> </tr> <tr> <td style="padding-left: 40px;"><u>HealthNet</u></td> <td style="text-align: center; padding-left: 20px;"><u>C</u></td> <td style="text-align: center; padding-left: 20px;"><u>B</u></td> <td style="text-align: center; padding-left: 20px;"><u>C</u></td> <td style="text-align: center; padding-left: 20px;"><u>A</u></td> <td style="text-align: center; padding-left: 20px;"><u>B</u></td> <td style="text-align: center; padding-left: 20px;"><u>B</u></td> </tr> <tr> <td style="padding-left: 40px;"><u>Clinical and Translational Science Institute (CTSI)</u></td> <td style="text-align: center; padding-left: 20px;"><u>C</u></td> <td style="text-align: center; padding-left: 20px;"><u>B</u></td> <td style="text-align: center; padding-left: 20px;"><u>C</u></td> <td style="text-align: center; padding-left: 20px;"><u>A</u></td> <td style="text-align: center; padding-left: 20px;"><u>B</u></td> <td style="text-align: center; padding-left: 20px;"><u>B</u></td> </tr> </table> <p>The University of Florida conducts an annual review of Service Center and Recharge Center Billing Rates and Cost Accounting Practices. The codes indicated above reflect this policy.</p>	<u>Interdisciplinary Center for Biotechnology Research (ICBR)</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>A</u>	<u>A</u>	<u>B</u>	<u>Advanced Magnetic Resonance Imaging and Spectroscopy</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>A</u>	<u>B</u>	<u>B</u>	<u>Bureau of Economic and Business Research (BEBR)</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>A</u>	<u>B</u>	<u>B</u>	<u>HealthNet</u>	<u>C</u>	<u>B</u>	<u>C</u>	<u>A</u>	<u>B</u>	<u>B</u>	<u>Clinical and Translational Science Institute (CTSI)</u>	<u>C</u>	<u>B</u>	<u>C</u>	<u>A</u>	<u>B</u>	<u>B</u>
<u>Interdisciplinary Center for Biotechnology Research (ICBR)</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>A</u>	<u>A</u>	<u>B</u>																														
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3.2.0	<p>(column 3) Billing Rate Code</p> <p>Billing rates are based primarily on historical costs except for the rare occasion when a large cost (such as biennial maintenance charge) is expected to be paid early in the next year. The annual review considers whether the service centers are breaking even over time. Allowing an occasional projected cost is done on a case-by-case basis and with the intent of preventing charges to users from varying greatly from year to year.</p>																																			
3.2.0	<p>(column 4) User Charges Code</p> <p>All Internal Users are charged at the same billing rate. Some internal users (e.g. Students) may be subsidized but all users are counted and subsidies are identified for rate review purposes. Some Service Centers have incidental External Users (external completely from the University). Those External users are sometimes charged a higher rate.</p>																																			

Item No.	Item Description Revision #18 Effective Date 06/09/2023
3.3.0	<p><u>Indirect Cost Pools and Allocation Bases</u></p> <p>B. Other - Agricultural Research and Experiment Centers</p> <p>A separate indirect cost rate is negotiated and applied to Agricultural Research and Experiment Centers. These centers are located throughout the state and administered through the main campus.</p> <p>C. Other - The Herbert Wertheim UF Scripps Institute of Biomedical Innovation & Technology</p> <p>A separate indirect cost rate is negotiated and applied to UF Scripps. This cost center is operating in Jupiter, Florida.</p>
3.4.0	<p><u>Composition of Indirect Cost Pools</u></p>
3.4.0(a)	<p>Depreciation/Use Allowance/Interest</p> <p>The University employs straight line depreciation on buildings, equipment, and capital improvements based on useful lives of those units. Any portion of an asset acquired with federal funding is excluded. Interest is based on the actual interest paid for buildings at the University of Florida and its off-campus Centers and facilities.</p>
3.4.0(b)	<p>Operations and Maintenance</p> <p>The major organizational units and offices included in the Operation and Maintenance indirect cost pool are:</p> <ul style="list-style-type: none"> • Plant operations administration • Custodial Service • Maintenance <ul style="list-style-type: none"> - Grounds - Buildings - Utilities - Repairs and Renovations (that are not capitalized) • Central Receiving • Environmental Health and Safety <ul style="list-style-type: none"> - Hazardous Waste Treatment, disposal, and related costs • Police

Item No.	Item Description Revision #18 Effective Date 06/09/2023
3.4.0(c)	<p>General Administration and General Expense (GA)</p> <p>The major organizational units and offices included in the General Administration and General Expense indirect cost pool are:</p> <ul style="list-style-type: none"> • President's Office • Business Affairs • Chief Financial Officer • Chief Information Officer • Provost's Office • Legal Affairs - general • Finance and Accounting (exclusive of costs relating to sponsored projects administration and student services which are reported in those cost pools respectively) • Human Resources • Insurance - general liability • Records management • Property • Internal Auditing • Computer Networking Services • Purchasing • Portion of State Central Service Cost Allocations <p>Separate General Administration and General Expense indirect cost pool subgroupings are created for the Health Center, Institute of Food and Agricultural Sciences (IFAS), and UF Scripps. They include:</p> <p><u>Health Center (HC)</u></p> <ul style="list-style-type: none"> • GA portion of Senior Vice President of Health Affairs • Administrative Services - General • Computer Network <p><u>Institute of Food and Agricultural Sciences (IFAS)</u></p> <ul style="list-style-type: none"> • GA portion of Senior Vice President of Agriculture and Natural Resources <p><u>UF Scripps GA portion of Chief Financial Officer</u></p> <ul style="list-style-type: none"> • Including Procurement and Human Resource operations at UF Scripps

Item No.	Item Description Revision #18 Effective Date 06/09/2023
3.4.0(d)	<p>Departmental Administration</p> <p>These costs are at the college and departmental level and include departmental administrative, clerical and general technical support salaries and expenses not directly charged to a cost function such as organized research, instruction or other sponsored activity. The Departmental Administration (DA) cost pool is calculated using the Direct Cost Equivalent (DCE) method</p> <p>Costs related to administration and support of the Faculty Practice Plan are identified and placed in a separate indirect cost pool which is allocated only to the direct cost base for Clinical Practice.</p>
3.4.0(e)	<p>Sponsored Projects Administration</p> <p>The major offices and expenses included in this indirect cost pool are:</p> <ul style="list-style-type: none"> • Vice President of Research • UF Research, (excluding those portions relating to Patent and Licensing costs) • The Division of Sponsored Research • Contract and Grants • Finance & Accounting/Cost Analysis
3.4.0(f)	<p>Library</p> <p>Library costs include:</p> <ul style="list-style-type: none"> * Library personnel salaries/wages and related fringe benefits * Library operating expenses * Library book purchases * Depreciation of Library Book Costs when those cost meet depreciation criteria as set forth in UF rules and regulations.
3.4.0(g)	<p>Student Administration and Services</p> <p>The major organizational units and offices included in the Student Services</p> <ul style="list-style-type: none"> * Vice President for Student Affairs * Registrar's Office * Admissions * Student Services Office * Student Financial Affairs * University Counseling Center * Student Health Services * Student Records * Services for Special Students * Career Planning and Placement * Portion of State Central Service Cost Allocations

Item No.	Item Description Revision #18 Effective Date 06/09/2023
3.5.0	<p><u>Composition of Allocation Bases</u></p> <p>Throughout this section, where the term <u>Modified Total Direct Costs</u> or <u>MTDC</u> is used (Allocation Code D), the following definition applies:</p> <p>Modified total direct costs consists of all salaries and wages, fringe benefits, materials and supplies, services, travel and subgrants or subcontracts up to \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). Modified total direct costs exclude equipment, capital expenditures, charges for patient care, tuition remission, rental costs of off-site facilities, scholarships and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000.</p>
3.5.0(a)	<p>Depreciation Buildings</p> <p>Depreciation is determined for the total cost of each building component and allocated based on the net assignable square feet of space utilized. Net assignable square feet are provided on a room-by-room basis by the Facilities Planning Office. An annual survey is conducted to determine actual space utilization on a room-by- room basis. Depreciation for space reported 100% to a single function is allocated to that function. Depreciation for space reported for more than one function is allocated based on the university's annual space survey.</p>
3.5.0(b)	<p>Depreciation/Use Allowance Equipment</p> <p>Depreciation determined for the cost of equipment used for each functional activity is based on the net assignable square feet of space utilized for all equipment within University surveyed rooms with assignable square feet. The equipment depreciation is distributed based on the results of the same space study for buildings described in the preceding paragraph.</p> <p>Depreciation determined for the cost of equipment in unassigned space (hallways, lobbies, etc.) or used in space not included in the annual survey because it is not owned by the University, is distributed based on the total costs (direct and indirect) of the department to which it is assigned.</p> <p>Depreciation determined for the cost of equipment on the University's records, but which is currently listed as lost/stolen or unused is distributed 100% to Other Institutional Activities.</p>

Item No.	Item Description Revision #18 Effective Date 06/09/2023
3.5.0(c)	<p>Capital Improvements</p> <p>Depreciation determined for the costs of Capital Improvements is allocated to the benefiting functional activities of staff, graduate workers and students based on FTEs (full-time equivalents). The portion identified to students is distributed 100% to the instruction function. The portion identified to graduate workers and staff is distributed to benefiting cost pools based on salaries and wages.</p>
3.5.0(d)	<p>Operation and Maintenance (O&M)</p> <p>Net assignable square feet as determined from the annual space study is used to distribute costs to benefiting activities for operations and maintenance cost pools. Cost groupings are based on the buildings/areas that benefit from the costs which have been incurred.</p> <p>The university performs the function for utilities cost adjustment per the 2 CFR 200, Appendix III B.4.c.</p>
3.5.0(e)	<p>General Administrations and General Expenses Allocation base code for all groupings - Modified Total Direct Costs (MTDC)</p> <p>General Administrations and General Expenses Main grouping - Costs are allocated based on the total MTDC of each benefiting activity. The benefiting functions and activities include:</p> <ul style="list-style-type: none"> * General Administration subgroups * Departmental Administration * Sponsored Projects Administration * Library * Student Services Administration * Instruction * Organized Research * AREC Organized Research * UF Scripps Organized Research * Other Sponsored Activities * Other Institutional Activities * Clinical Practice <p>General Administrations and General Expenses Health Center grouping - Costs are allocated to all benefiting activities related to Health Center Departments based on the total MTDC of each activity. The benefiting functions and activities include:</p> <ul style="list-style-type: none"> * Departmental Administration * Library * Sponsored Projects Administration * Instruction * Organized Research * Other Sponsored Activities

Item No.	Item Description Revision #18 Effective Date 06/09/2023
	<p>General Administrations and General Expenses IFAS grouping - Costs are allocated to all benefiting activities related to IFAS departments based on the total MTC of each activity. The benefiting functions and activities include:</p> <ul style="list-style-type: none"> * Departmental Administration * Sponsored Projects Administration * Instruction * Organized Research * AREC Organized Research * Other Sponsored Activities * Other Institutional Activities <p>General Administrations and General Expenses UF Scripps grouping - Costs are allocated to all benefiting activities related to UF Scripps departments based on the total MTDC of each activity. The benefiting functions and activities include:</p> <ul style="list-style-type: none"> * Departmental Administration * Sponsored Projects Administration * Instruction * UF Scripps Organized Research * Other Sponsored Activities * Other Institutional Activities
3.5.0(f)	<p>Departmental Administration College administration costs are allocated to the departments within that college based on the total departmental costs (MTC).</p> <p>Departmental administration (DA) is allocated to the benefiting direct cost activities based on the total MTC costs of each department</p>
3.5.0(g)	<p>Sponsored Project Administration Allocation base code for all groupings - Modified Total Direct Costs (MTDC)</p> <p>The Main Sponsored Project Administration grouping (Pre and Post-Award) is allocated to all sponsored projects based on modified total direct costs. The benefiting functions and activities include:</p> <ul style="list-style-type: none"> • Sponsored Instruction • Organized Research • AREC Organized Research • UF Scripps Organized Research • Other Sponsored Activities

Item No.	Item Description Revision #18 Effective Date 06/09/2023
3.5.0(h)	<p>Library</p> <p>Library cost is allocated on the basis of full-time equivalents (FTE) of students, students working on research, employees, and other users. Other users' costs are based on an estimate. The student amount is allocated to instruction. The students working on research are allocated to research. The employee amount is allocated to the proper function based upon the salary and wage distribution. Other users' amounts are allocated to other institutional activities.</p>
3.5.0(i)	<p>Student Administration</p> <p>Student Administration costs are accumulated in a single cost pool and allocated on a two step basis. First the costs are allocated between two user categories; Students and Working Graduates based on full-time equivalents (FTEs). Each of these user categories are then distributed as follows:</p> <p>Student Administration costs attributed to student users are allocated 100% to Instruction.</p> <p style="text-align: center;">END PART III</p>

Item No.

Item Description
Revision #18 Effective Date 06/09/2023

4.1.0

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 Bin 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>	<u>Useful Life</u>	<u>Property Unit</u>	<u>Residual Value</u>
(a) Land Improvements	<u>A</u>	<u>A</u>	<u>C</u>	B
(b) Buildings	<u>A</u>	<u>A</u>	<u>Y</u>	B
(c) Building Improvements	<u>A</u>	<u>A</u>	<u>Y</u>	B
(d) Leasehold Improvements	<u>A</u>	<u>A</u>	<u>Y</u>	B
(e) Computers, Scientific & Technical Equipment	<u>A</u>	<u>A</u>	<u>A</u>	B
(f) Furniture and Fixtures	<u>A</u>	<u>A</u>	<u>A</u>	B
(g) Automobiles and Trucks	<u>A</u>	<u>A</u>	<u>A</u>	B
(h) Tools	<u>A</u>	<u>A</u>	<u>A</u>	B
(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)	<u>Z</u>			

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 2 CFR 200
- 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

Item No.	Item Description Revision #18 Effective Date 06/09/2023
4.1.1	<p><u>Asset Valuations and Useful Lives.</u> 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><u>Fully Depreciated Assets.</u> Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Yes B. <input checked="" type="checkbox"/> No</p>
4.3.0	<p><u>Treatment of Gains and Losses on Disposition of Depreciable Property.</u> Gains and losses are: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. <input checked="" type="checkbox"/> Excluded from determination of sponsored agreement costs</p> <p>B. <input type="checkbox"/> Credited or charged currently to the same pools to which the depreciation of the assets was originally charged</p> <p>C. <input checked="" type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved</p> <p>D. <input type="checkbox"/> Not accounted for separately, but reserve account reflected in the depreciation</p> <p>Y. <input type="checkbox"/> Other(s) <u>1/</u></p> <p>Z. <input type="checkbox"/> Not applicable.</p>
4.4.0	<p><u>Criteria for Capitalization</u></p> <p>(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>1 year or more</u></p>

Item No.	Item Description Revision #18 Effective Date 06/09/2023
4.5.0	<p><u>Group or Mass Purchase.</u> Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. <u> </u> Yes <u>1</u>/ B. <u> X </u> No</p>
4.3.0.C	<p><u>Treatment of Gains and Losses on Disposition of Depreciable Property</u></p> <p>Per University of Florida policy, Allowance for Trade-Ins is used to adjust acquisition cost of newly purchased equipment.</p> <p style="text-align: center;">END PART IV</p>

Item No.	Item Description Revision #18 Effective Date 06/09/2023
5.1.0	<p style="text-align: center;">Part V</p> <p><u>Method of Charging Leave Costs.</u> Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input checked="" type="checkbox"/> Cash B. <input type="checkbox"/> Accrual <u>1/</u></p>
5.2.0	<p><u>Applicable Credits.</u> 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 type="checkbox"/> Other <u>1/</u></p> <p><u>1/</u> Describe on a Continuation Sheet</p>

Item No.	Item Description Revision #18 Effective Date 06/09/2023
5.1.0	<p>Method of Charging Leave Costs</p> <p>The University of Florida adopted a Fringe Benefit Pool (FBP) method of charging fringe benefits in July 2009. The actual fringe benefits are charged to the FBP cost center each pay cycle. After each pay cycle is complete, an allocation is run to charge the departments the FBP rate on their employees' wages. The revenue from the allocation process is accumulated in the FBP cost center as an offset to actual fringe benefits paid. The FBP includes accrued leave for leave cashouts due at termination or DROP enrollment, sick leave pool used, and some advanced parental leave. Other types of leave are charged to the appropriate cost center as they are used.</p> <p style="text-align: center;">END PART V</p>

Item No.	Item Description Revision #18 Effective Date 06/09/2023																
	<p style="text-align: center;">Instructions for Part VI</p> <p>This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post-retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.</p> <p>Where the segment (reporting unit) does not directly incur such costs, the segment should, on a continuation sheet, identify the organizational entity that incur 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)</p>																
6.1.0	<u>Pension Plans</u>																
6.1.1	<p>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.)</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 15%;"></th> <th style="width: 60%; text-align: center;">Type of Plan</th> <th style="width: 20%; text-align: center;"><u>Number of Plans</u></th> </tr> </thead> <tbody> <tr> <td style="vertical-align: top;">A.</td> <td style="vertical-align: top; text-align: center;"><u>X</u></td> <td style="vertical-align: top;">Institution employees participate in State/Local Government Retirement Plan(s)_</td> <td style="vertical-align: top; text-align: center;"><u>2</u></td> </tr> <tr> <td style="vertical-align: top;">B.</td> <td style="vertical-align: top; text-align: center;">_____</td> <td style="vertical-align: top;">Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution.</td> <td style="vertical-align: top; text-align: center;"><u>0</u></td> </tr> <tr> <td style="vertical-align: top;">C.</td> <td style="vertical-align: top; text-align: center;"><u>X</u></td> <td style="vertical-align: top;">Institution has its own Defined-Contribution Plan(s) <u>1</u>/</td> <td style="vertical-align: top; text-align: center;">1</td> </tr> </tbody> </table>			Type of Plan	<u>Number of Plans</u>	A.	<u>X</u>	Institution employees participate in State/Local Government Retirement Plan(s)_	<u>2</u>	B.	_____	Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution.	<u>0</u>	C.	<u>X</u>	Institution has its own Defined-Contribution Plan(s) <u>1</u> /	1
		Type of Plan	<u>Number of Plans</u>														
A.	<u>X</u>	Institution employees participate in State/Local Government Retirement Plan(s)_	<u>2</u>														
B.	_____	Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution.	<u>0</u>														
C.	<u>X</u>	Institution has its own Defined-Contribution Plan(s) <u>1</u> /	1														
6.1.2	<p>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.)</p> <p><u>1</u>/ Describe on a Continuation Sheet.</p>																

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

PART VI - DEFERRED COMPENSATION AND
INSURANCE COSTS
UNIVERSITY OF FLORIDA

Item No.	Item Description Revision #18 Effective Date 06/09/2023
6.2.0	<p>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. <u> X </u> Cash</p>
6.2.1	<p>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 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>Self-Insurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <u> </u> When accrued (book accrual only) B. <u> </u> When contributions are made to a nonforfeitable fund C. <u> </u> When contributions are made to a forfeitable fund D. <u> X </u> When the benefits are paid to an employee E. <u> </u> When amounts are paid to an employee welfare plan Y. <u> </u> Other or more than one method <u> 1/ </u> Z. <u> </u> Not applicable</p>
6.4.0	<p>Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)</p>
6.4.1	<p>Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <u> </u> When claims are paid or losses are incurred (no provision for reserves) B. <u> </u> When provisions for reserves are recorded based on the present value of the liability C. <u> </u> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability D. <u> X </u> When funds are set aside or contributions are made to a fund Y. <u> </u> Other or more than one method <u> 1/ </u> Z. <u> </u> Not applicable</p> <p><u> 1/ </u> Describe on a Continuation Sheet</p>

Item No.	Item Description Revision #18 Effective Date 06/09/2023
6.4.2	<p><u>Casualty Insurance.</u> Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. ___ When losses are incurred (no provision for reserves)</p> <p>B. ___ When provisions for reserves are recorded based on replacement costs</p> <p>C. ___ When provisions for reserves are recorded based reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructible.</p> <p>D. ___ Loses are charged to fund balance with no charge to contracts and grants (no provision for reserves)</p> <p>Y. ___ Other or more than one method <u>1/</u></p> <p>Z. <u>X</u> Not applicable</p> <p><u>1/</u> Describe on a Continuation Sheet</p>

Item No.	Item Description Revision #18 Effective Date 06/09/2023
6.1.1	<p><u>Defined-Contribution Pension Plan</u></p> <p>The University of Florida has a defined contribution plan for the Health Center for contributions from our Academic Enrichment Fund employees (funded by the Faculty Practice Plans).</p>
6.1.2	<p><u>Defined-Benefit Pension Plan</u></p> <p>The University of Florida's Defined-Benefit Pension Plan is part of a State government pension plan and therefore this is not applicable.</p> <p style="text-align: center;">END PART VI</p>

Item No.	Item Description Revision #18 Effective Date 06/09/2023
	<p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instruction for Part VII</p> <p>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.</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>
7.1.0	<p><u>Organizational Structure</u></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><u>Cost Accumulation and Allocation</u></p> <p>On a continuation sheet, provide a description of:</p> <ul style="list-style-type: none"> A. The services provided to segments of the university or university system (included 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 accumulation of costs to the benefiting segments. D. Any costs are transferred from a segment to the central system office of 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 prorate or allocation basis and the basis of such charges. If none, so state.

Item No.	Item Description Revision #18 Effective Date 06/09/2023
7.1.0	<p><u>Organizational Structure</u></p> <p>The State University System of Florida (SUS) consists of the following: The Florida Board of Governors, which provides support for the state universities, University of Florida, Florida State University, Florida A & M University, University of Central Florida, University of South Florida, Florida Atlantic University, University of West Florida, Florida International University, University of North Florida, Florida Gulf Coast University and New College.</p>
7.2.0	<p><u>Cost Accumulation and Allocation</u></p> <p>A. <u>SUS Central Office</u> - The services provided the Universities by the Florida Board of Governors are many in scope. The Chancellor is the prime spokesperson to the Legislature for information regarding the SUS. The Board office coordinates the SUS budget, academic programs and directs public affairs and governmental relations, and exercises regulatory authority.</p> <p>B. <u>State Central Service Costs</u> - The primary source of costing comes from the State-Wide Cost Allocation Plan distributed by the Department of Financial Services of the State of Florida. This plan incorporates all non-billed state wide support functions allocated to each state agency including State Universities.</p> <p>C. <u>Interest</u> - The State of Florida has established a program to finance capital projects of its local school districts, community colleges, and public universities. Under this program, the Florida State Board of Education is authorized to issue Public Education Capital Outlay (PECO) bonds on behalf, and for the benefit of, these educational institutions. A particular bond issue typically finances several capital projects. The amount of interest allocated to each capital project is based on that project's proportional share of the bond proceeds. The interest cost included in Facilities and Administrative Cost proposals is limited to interest on capital projects completed on or after July 1, 1982 as required by section J26, OMB Circular A-21. In addition, this cost is supported by a separate cost allocation plan as required by section C6, OMB Circular A-21, and is submitted annually to the Division of Cost Allocation, US Department of Health and Human Services.</p> <p>D. <u>Transferred Costs</u> - NONE</p> <p><u>Fixed Management Fees Charged to Segments</u>- NONE</p>