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1. This Disclosure Statement has been designed to meet the requirements of Public law 100-679, and persons completing it are to describe the educational institution and its cost accounting practices. For complete regulations, instructions and timing requirements concerning submission of the Disclosure Statement, refer to Section 9903.202 of Chapter 99 of Title 48 CFR (48 CFR 9903).
2. Part I of the Statement provides general information concerning each reporting unit (e.g., segments, business units, and central system or group (intermediate administration) offices). Parts II through VI pertain to the types of costs generally incurred by the segment or business unit directly performing under federally sponsored agreements (e.g., contracts, grants and cooperative agreements). Part VII pertains to the types of costs that are generally incurred by a central or group office and are allocated to one 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 FLORIDA INTERNATIONAL UNIVERSITY
Item No.	Item Description Revision #2 Effective Date 01/01/19

0.1	Educational Institution (a) <u>Name</u> Florida International University (b) <u>Street Address</u> 11200 SW 8 th Street (c) <u>City, State and ZIP Code</u> Miami, Florida 33199 (d) <u>Division or Campus of (if applicable)</u>
0.2	Reporting Unit is: (Mark one.) A. _____ Independently Administered Public Institution B. _____ Independently Administered Nonprofit Institution C. <u> X </u> Administered as Part of a Public System D. _____ Administered as Part of a Nonprofit System E. _____ Other (Specify) Florida International University 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. Official to Contact Concerning this Statement:
0.3 Revised	(a) <u>Name and Title</u> <u> Tonja Moore </u> (b) <u>Phone Number</u> (305) 348-3049 Statement Type and Effective Date:
0.4 Revised	A. (Mark type of submission. If a revision, enter number) (a) _____ Original Statement (b) <u> X </u> Amended Statement; No. <u> 2 </u>
0.5 Revised	B. Effective Date of this Statement: (Specify) <u> January 19, 2019 </u> Statement Submitted To (Provide office name, location and telephone number, include area code and extension): A. <u> Cognizant Federal Agency:</u> Cost Allocation Services Mid-Atlantic Office Department of Health and Human Services 7700 Wisconsin Ave., Suite 2300 Bethesda, MD 20814 B. <u> Cognizant Federal Auditor:</u> Mr. Steve Zuraf, Branch Chief

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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 7/18/18

Tonja Moore
(Signature)

Tonja Moore
(Print or Type Name)

Asso VP, Strategic Planning and Operations
(Title)

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

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Part I	
1.1.0	<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. <input type="checkbox"/> Accrual</p> <p>B. <input type="checkbox"/> Modified Accrual Basis <u>1/</u></p> <p>C. <input checked="" type="checkbox"/> Cash Basis</p> <p>Y. <input type="checkbox"/> Other <u>1/</u></p>
1.2.0	<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>A. <input type="checkbox"/> Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)</p> <p>B. <input type="checkbox"/> Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)</p> <p>C. <input checked="" type="checkbox"/> Combination of A and B</p>
1.3.0	<p>Unallowable Costs. Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)</p> <p>A. <input type="checkbox"/> Specifically identified and recorded separately in the formal financial accounting records. <u>1/</u></p> <p>B. <input type="checkbox"/> Identified in separately maintained accounting records or workpapers. <u>1/</u>.</p> <p>C. <input type="checkbox"/> Identified through use of less formal accounting techniques that permit audit verification. <u>1/</u></p> <p>D. <input checked="" type="checkbox"/> Combination of A, B or C. <u>1/</u></p> <p>E. <input type="checkbox"/> Determinable by other means. <u>1/</u></p> <p><u>1/</u> Describe on a Continuation Sheet.</p>

<p style="text-align: center;">COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</p>	<p style="text-align: center;">COVER SHEET AND CERTIFICATION FLORIDA INTERNATIONAL UNIVERSITY</p>
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<p>1.3.1</p>	<p><u>Treatment of Unallowable Costs.</u> (Explain on a continuation sheet how unallowable costs and directly associated costs are treated in each allocation base and indirect expense pool, e.g. when allocating costs to a major function or activity; when determining indirect cost rates; or, when a central office or group office allocates costs to a segment.)</p>
<p>1.4.0</p>	<p><u>Cost Accounting Period: 7/1 to 6/30</u> (Specify the twelve month period used for the accumulation and reporting of costs under Federally sponsored agreements, e.g. 7/1 to 6/30. If the cost accounting period is other than the Institution's fiscal year used for financial accounting and reporting purposes, explain circumstances on a continuation sheet.)</p>
<p>1.5.0</p>	<p><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.</p>

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1.2.0 Revised	<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. The amounts included in the University's indirect cost pools are based on cost information generated by the financial accounting system. However, adjustments and reclassifications are needed to recast the information in the University's financial statements into the cost pools required by the Uniform Guidance, 2 CFR, Part 200. Also as discussed in 3.1.0 the interest cost pools and some of the costs in the departmental administration pool are not accumulated in the formal accounting system and must therefore be accumulated through cost finding techniques or other calculations. The allocation of indirect costs and the development of the indirect cost rate are also accomplished through cost finding procedures which are not part of the formal accounting system.</p> <p>The on-line effort reporting system is a bolt on to the financial system and utilizes information in the financial accounting system to track and document effort records to track actual work activity through personnel activity reports as described in section 2.5.0.</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 2 CFR, Part 200.</p> <p>The University accounting system accumulates unallowable expenses using Expense Account codes and by classifying certain departments as Other Institutional Activities. The costs recorded in these account codes and departments are excluded from the direct and indirect costs charged to sponsored agreements such as Bad Debt, Legal Fees and Services, and Promotional Advertising.</p> <p>Activities that are deemed unallowable are reclassified to the Other Institutional Activity base or another separately established cost base. These activities include departments such as University Relations, Development Office, and the Alumni Office.</p>
1.3.1	<p><u>Treatment of Unallowable Costs</u></p> <p><u>Indirect Cost Pools</u></p> <p>Unallowable costs (including directly associated costs) are removed from the indirect cost pools prior to the allocation to benefiting functions. Activities that are deemed unallowable are captured in the specific University Cost Centers and are reclassified to Other Institutional Activities. Unallowable activities draw their share of indirect costs.</p>

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1.5.0 Revised	<p><u>State Laws or Regulations</u></p> <p>A. State Cost Allocation Plan Cost incurred by offices of the State of Florida as well as the Florida Board of Education beginning July 1, 2003 and its predecessor the State University System Board of Regents prior to July, 2003 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 Florida International University by this plan are not part of the University Financial Statements.</p> <p>B. State Purchasing Regulations Florida International University follows purchasing regulations required by Florida Statutes and Administrative Rules approved by Florida International's Board of Trustees. These regulations have been incorporated into the operating procedures of the university.</p> <p>C. Travel Regulations Florida International University follows Florida Statute 112.061 and institutional travel directives and procedures that include use of the federal General Services Administration (GSA) Schedule for reimbursement of mileage and use of the Florida Statute 112.061 meal allowance for reimbursement of meals.. The university uses the GSA domestic maximum lodging as the reference rate for all hotel accommodation in the continental United States. Lodging may be reimbursed at actual costs if the stay is at the official hotel of the conference/convention and the rate claimed is less than or equal to the stated conference/convention rate.</p> <p>D. Pension Plans Florida International University participates in the Florida Retirement System (FRS) which offers employees working in regularly established positions the option of participating in two FRS retirement plans: the FRS Pension Plan (defined benefit plan) which includes DROP and the FRS Investment Plan (defined contribution plan).</p> <p>In addition to the FRS retirement plans, FIU is part of the State University System which also offers another defined annuity contribution program, the Optional Retirement Plan (ORP), for its administrative staff and faculty member. Employees must elect the ORP within 90 days from their date of hire.</p> <p>Clerical employees and Staff have until last business day after 8 months after month of hire, to choose between the FRS Pension Plan and the FRS Investment Plan. All employees will default to the FRS investment plan if no election is made.</p> <p>End of Part</p>
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	Instructions for Part II
	<p>Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit.</p>
2.1.0	<p><u>Criteria for Determining How Costs are Charged to Federally Sponsored agreements or similar cost objectives.</u> (For all major categories of cost under each major function or activity such, as instruction, organized research, other sponsored activities and other institutional activities, describe on a continuation sheet, your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives. Particular emphasis should be placed on items of cost that may be treated as either direct or indirect costs (e.g., Supplies, Materials, Salaries and Wages, Fringe Benefits, etc.) depending upon the purpose of the activity involved. Separate explanations on the criteria governing each direct cost category identified in this Part II are required. Also, list and explain if there are any deviations from the specified criteria.)</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) <u>1/</u> Z. <input type="checkbox"/> Not Applicable</p>
2.3.2	<p><u>Inventory Requisitions from Central or Common, Institution-owned Inventory.</u> (Identify the inventory valuation method used to charge projects):</p> <p>A. <input checked="" type="checkbox"/> First In, First Out B. <input type="checkbox"/> Last In, First Out C. <input type="checkbox"/> Average Costs <u>1/</u> D. <input type="checkbox"/> Predetermined Costs <u>1/</u> Y. <input type="checkbox"/> Other (s) <u>1/</u> Z. <input type="checkbox"/> Not Applicable</p> <p><u>1/</u> Describe on a Continuation Sheet.</p>

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2.4.0	<p>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.)</p>																																		
2.5.0 Revised	<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 rowspan="2"></th> <th colspan="4" style="text-align: center;"><u>Direct Personal Services Category</u></th> </tr> <tr> <th style="text-align: center;">Faculty (1)</th> <th style="text-align: center;">Staff (2)</th> <th style="text-align: center;">Students (3)</th> <th style="text-align: center;">Other (4)</th> </tr> </thead> <tbody> <tr> <td>A. 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;">___X___</td> </tr> <tr> <td>B. Plan-Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)</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. 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. 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. 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> Describe on a Continuation Sheet</p>		<u>Direct Personal Services Category</u>				Faculty (1)	Staff (2)	Students (3)	Other (4)	A. Payroll Distribution Method (individual time card/actual hours and rates)	_____	___X___	___X___	___X___	B. Plan-Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)	_____	_____	_____	_____	C. After-the-fact Activity Records (percentage Distribution of employee activity)	___X___	___X___	___X___	_____	D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)	_____	_____	_____	_____	Y. Other(s) <u>1/</u>	_____	_____	_____	_____
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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 <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 sheet, the specific accounting records or memorandum records used to accumulate and record the share of the total salary and wage costs attributable to each employee’s direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroll data recorded in the institution’s financial accounting records.)</p>
2.6.0	<p><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 of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.)</p>
2.6.1	<p><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, sub grants, subcontracts, malpractice insurance, etc.)</p>

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2.8.0	<p><u>Cost Transfers.</u> When Federally sponsored agreements or similar cost objectives are credited for cost transfers to other projects, grants or contracts, is the credit amount for direct personal services, materials, other direct charges and applicable indirect costs always based on the same amount(s) or rate(s) (e.g., direct labor rate, indirect costs) originally used to charge or allocate costs to the project (Consider transactions where the original charge and the credit occur in different cost accounting periods). Mark one, if “No”, explain on a continuation sheet how the credit differs from original charge.)</p> <p> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No </p>																								
2.9.0	<p><u>Inter-organizational Transfers.</u> This item is directed only to those materials, supplies, and services which are, or will be transferred to you from other segments of the educational institution. (Mark the appropriate line(s) in each column to indicate the basis used by you as transferee to charge the cost or price of inter-organizational transfers or materials, supplies, and services to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, explain on a continuation sheet.)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="text-align: center; width: 10%;">Materials (1)</th> <th style="text-align: center; width: 10%;">Supplies (2)</th> <th style="text-align: center; width: 10%;">Services (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 a Continuation Sheet.</p>		Materials (1)	Supplies (2)	Services (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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2.1.0 Revised	<p><u>Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives</u></p> <p><u>Direct Costs</u></p> <p>The University follows the general guidelines of the Uniform Guidance, 2 CFR 200, Subpart E (200.413 to 200.419), in determining the treatment of costs as direct or indirect. Accordingly, costs that can be identified specifically with a particular sponsored project, instructional activity, other institutional activity, or can be directly assigned to such activities relatively easily with a high degree of accuracy are treated as direct costs. Conversely, costs incurred for common or joint objectives, which cannot be identified readily and specifically with a particular sponsored project, instructional activity or other institutional activity are treated as indirect. The University's indirect costs are consistent with the definitions of specific indirect cost categories in Section B of 2 CFR, Part 200, Appendix III.</p> <p>The University also follows the guidelines in Section B.6.b of 2 CFR, Part 200, Appendix III, which specify the normal treatment of costs commonly incurred by academic departments and organized research units. Every effort is made to classify costs incurred for the same purpose, in like circumstances, consistently as either direct or indirect cost. Specific procedures have been established by the University to help accomplish this objective.</p> <p>Within academic departments and organized research units, major cost categories are treated as follows:</p> <ul style="list-style-type: none"> -Salaries and fringe benefits of faculty, professional staff (e.g. Research Associates), technicians, lab assistants and graduate students associated with effort on research projects, instructional activities and other direct cost objectives, are treated as direct costs. Tuition provided to graduate students for work on research projects and teaching activities is also treated as a direct cost. Salaries and fringe benefits of faculty and professional staff associated with administrative activities are treated as indirect costs. -Salaries and fringe benefits of administrative and clerical staff are normally treated as indirect costs, as required by Section B.6.b of 2 CFR, Part 200, Appendix III. However, in accordance with Section 200.413 (c) of 2 CFR, Part 200, these costs may be treated as direct costs if all of the following conditions are met: <ol style="list-style-type: none"> 1) Administrative or clerical services are integral to a project or activity; 2) Individuals involved can be specifically identified with the project or activity; 3) Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and 4) The costs are not also recovered as indirect costs. <p>These situations are considered "unlike circumstances" under CAS 502. The University has established specific policies on this subject that include a direct charge exemption form that requires approval by the Office of Sponsored Research Administration.</p>
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	<p>-The cost of laboratory supplies (e.g. chemicals, glassware, etc.) instructional supplies, animals, animal care and other specialized services, travel, consulting services, long distance telephone toll charges and the other costs enumerated in 2.2.0 and 2.7.0 identifiable to research, instruction or other direct cost objectives are treated as direct costs.</p> <p>Repair and maintenance involving internal building operations and equipment which are identifiable to research projects, instructional activities or other direct cost objectives, are treated as direct costs, and the direct charges are credited against the Operations & Maintenance indirect cost pool, when applicable. Rent and other facility costs for off campus facilities used to conduct research or other direct cost objectives are treated as direct costs.</p> <p>The cost of office supplies, postage, local (basic) telephone costs, and memberships are treated as indirect costs, except under the conditions specified in the University guidelines which the University considers “unlike circumstances” under CAS 502.</p> <p>To assure consistent treatment of cost between sponsored agreements and non sponsored activities, “Direct Charge Equivalents” DCE’s are used to assign an appropriate amount of departmental general fund expenses directly to instruction and other non sponsored direct cost objectives. DCE’s are mathematical formulas which estimate the portion of general fund expenses that should be assigned directly to non-sponsored activities consistent with direct charges for these costs to sponsored agreements, and the portion that should be included in the Departmental Administration indirect cost pool. The DCE’s are applied to the same costs categories as those charged directly to sponsored agreements (e.g. clerical and administrative salaries travel, etc.). The use of DCE’s is a long established accounting convention at academic institutions that is designed to help achieve a consistent treatment of costs as required by 2 CFR, Part 200 and CAS 502, and at the same time recognize the generally accepted accounting practices of the institutions.</p>
2.2.0 Revised	<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 educational and lab supplies, medical and scientific supplies such as chemicals, glassware, tissue cultures, etc., non-capital equipment, special purpose computer software, capitalized technical and scientific equipment, travel, animal per diems and animal purchase costs. Other administrative and supporting expenses normally treated as indirect costs may be treated as direct under the circumstances described in 2.1.0.</p>
2.5.0	<p><u>Method of Charging Direct Salaries and Wages</u></p> <p>Direct salaries are charged to federally sponsored projects based on the terms and conditions of the grant agreement. Salary is charged to a university activity or sponsored project for all employees by completing a personal action form, having the form approved by the appropriate manager and submitting the form to payroll. The</p>

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	<p>form includes salary, effective date, expiration date of appointment(s) and/or funding and the specific activity(s) or project(s) to be charged. All employees, or their designee enter time and/or leave into the PeopleSoft Enterprise Human Resources Management System (HRMS). The information entered in the electronic payroll system is reviewed and approved electronically by the employee's direct supervisor each pay period.</p> <p>Direct charges for faculty and other exempt employees (Faculty, Professional Staff and Graduate Students) are based on the individual's personnel appointment. Exempt employees record exceptions (e.g. vacation, sick leave, administrative leave) on a bi-weekly basis.</p> <p>The non-exempt employees enter hours worked on a daily basis and submit an electronic time card on a bi-weekly basis. The payroll record of the employee includes the hourly rate.</p> <p>Salaries and wages are charged to sponsored agreements using an After the Fact reporting method that complies with the documentation requirements in 2 CFR, Part 200.430 (i).</p>
<p>2.52 Revised</p>	<p><u>Salary and Wage Cost Accumulation System.</u></p> <p>Salary and wage cost are accumulated by the accounting system and more specifically in the grant account, based on information included in the employees record and the electronic payroll system. The employee's record is created initially at the time of hire and is updated based on subsequent personnel action forms submitted. The employee record includes the salary (hourly or bi-weekly), the expiration date of the appointment and the grant account number. As noted above, for hourly employees, the electronic payroll system computes the gross pay based on the hours input and approved in the system.</p>
<p>2.6.0 Revised</p>	<p><u>Description of Direct Fringe Benefits Costs.</u></p> <p>The following fringe benefit costs are charged directly to Sponsored Agreements, Instruction and other cost objectives:</p> <ol style="list-style-type: none"> 1. Social Security - Fringe benefit expense represents payments made on behalf of employees in accordance with the provisions of the Federal Insurance Contributions Act. 2. Health Insurance - Fringe benefit expenses represents payments made to provide health insurance coverage for eligible employees and their dependents under a traditional group health plan provided by the State of Florida. Employees are generally required to pay a portion of the cost of these health insurance plans. 3. Life and Disability Insurance - Fringe benefit expense represents payments made for basic life insurance coverage for eligible employees. A free Basic Life benefit of \$25,000 is available to all full-time employees (part-time employees pay prorated premiums based on their FTE). Enrollment for full-time new hires is

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	<p>automatic. Basic life insurance coverage includes accidental death & dismemberment AD&D coverage. Additional coverage is offered to State employees enrolled in the basic term life insurance, and the employees pay any additional costs over the basic life insurance.</p> <p>4. Retirement - Fringe benefit expense represents payment made to retirement programs on behalf of employees.</p> <p>5. Unemployment Compensation - Fringe benefit expense represents payment made to the Unemployment Compensation program (claims based) as required by the State of Florida.</p> <p>6. Vacation Leave (Annual Leave) - Fringe benefits expense represents paid time away from work for employees designated as benefits accruing. Full time 12-month faculty and exempt employees earn at a rate of 7 hours biweekly. Full time non-exempt employees earn vacation leave between 5 and 7 hours biweekly based on their length of continuous and creditable service. A nine-month academic year Faculty, and an employee appointed for less than 9-months do not accrue annual leave. Upon termination or transfer from an annual leave-accruing position to a non leave accruing position, payment for accumulated but unused annual leave is provided for a maximum of 352 hours (44 days).</p> <p>7. Sick Leave – Fringe benefits expense represents paid time away from work for employees designated as benefits accruing. Sick leave is authorized for use for employee’s personal illness or appointments with health care providers to care for their immediate family members. With one exception, sick leave is not paid out upon separation from the University. Full-time employees earn sick leave at the rate of four (4) hours biweekly. Part-time employees accrue sick leave in proportion to the hours worked.</p> <p>8. Sabbatical Leave - Faculty who meet certain requirements are granted a paid leave of absence from customary work to acquire new skills or training.</p> <p>9. Tuition Remission (Tuition Waiver Program) - This program allows employees who meet certain eligibility requirements to enroll for up to seven (7) credit hours per semester.</p>
2.6.1 Revised	<p><u>Method of Charging Direct Fringe Benefits</u> The fringe benefits described in 2.6.0 are included in composite fringe benefit rates and distributed to sponsored agreements and other cost objectives based on the distribution of each employee’s salary.</p>

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<p>2.7.0</p>	<p><u>Description of Other Direct Costs.</u> 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>End of Part</p>
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	Instructions for Part III
	<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 one 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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3.10 Revised	<p><u>Indirect Cost Categories - Accumulation and Allocation.</u></p> <p>This item is directed at the identification, accumulation and allocation of all indirect costs of the institution. (Under the column heading, “accumulation Method,” insert “Yes” or “No” to indicate if the cost elements included in each indirect cost category are identified, recorded and accumulated in the institution’s formal accounting system. If “No,” describe on a continuation sheet, how the cost elements included in the indirect cost category are identified and accumulated. Under the column heading “Allocation Base,” enter one of the allocation base codes A through P, Y, or Z, to indicate the basis used for allocating the accumulated costs of each indirect cost category to applicable indirect cost categories, indirect cost pools, other institutional activities, specialized service facilities and other service centers. Under the column heading “Allocation Sequence,” insert 1, 2, or 3 next to each of the first three indirect cost categories to indicate the sequence of the allocation process. If cross-allocation techniques are used, insert “CA.” If an indirect cost category listed in this section is not used, insert “NA.”)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Indirect Cost Category</u></th> <th style="text-align: center;"><u>Accumulation Method</u></th> <th style="text-align: center;"><u>Allocation Base Code</u></th> <th style="text-align: center;"><u>Allocation Sequence</u></th> </tr> </thead> <tbody> <tr> <td>(a) Depreciation/Use/Allow./Interest</td> <td></td> <td></td> <td style="text-align: center;"><u>1</u></td> </tr> <tr> <td style="padding-left: 20px;">Building <u>1/</u></td> <td style="text-align: center;"><u>Yes</u></td> <td style="text-align: center;"><u>L</u></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Equipment <u>1/</u></td> <td style="text-align: center;"><u>Yes</u></td> <td style="text-align: center;"><u>L</u></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Capital Improvements to Land <u>1/</u></td> <td style="text-align: center;"><u>Yes</u></td> <td style="text-align: center;"><u>H</u></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Interest <u>1/</u></td> <td style="text-align: center;"><u>No</u></td> <td style="text-align: center;"><u>L</u></td> <td></td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td style="text-align: center;"><u>Yes</u></td> <td style="text-align: center;"><u>L</u></td> <td style="text-align: center;"><u>2</u></td> </tr> <tr> <td>(c) General Administration and General Expense</td> <td style="text-align: center;"><u>Yes</u></td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>3</u></td> </tr> <tr> <td>(d) Departmental Administration</td> <td style="text-align: center;"><u>No</u></td> <td style="text-align: center;"><u>D</u></td> <td></td> </tr> <tr> <td>(e) Sponsored Projects Administration</td> <td style="text-align: center;"><u>Yes</u></td> <td style="text-align: center;"><u>D</u></td> <td></td> </tr> <tr> <td>(f) Library</td> <td style="text-align: center;"><u>Yes</u></td> <td style="text-align: center;"><u>H</u></td> <td></td> </tr> <tr> <td>(g) Student Admin. and Services</td> <td style="text-align: center;"><u>Yes</u></td> <td style="text-align: center;"><u>A</u></td> <td></td> </tr> <tr> <td>(h) Other <u>1/</u></td> <td style="text-align: center;"><u>N/A</u></td> <td style="text-align: center;"><u>---</u></td> <td></td> </tr> </tbody> </table> <p><u>1/</u> Describe on a Continuation Sheet.</p>	<u>Indirect Cost Category</u>	<u>Accumulation Method</u>	<u>Allocation Base Code</u>	<u>Allocation Sequence</u>	(a) Depreciation/Use/Allow./Interest			<u>1</u>	Building <u>1/</u>	<u>Yes</u>	<u>L</u>		Equipment <u>1/</u>	<u>Yes</u>	<u>L</u>		Capital Improvements to Land <u>1/</u>	<u>Yes</u>	<u>H</u>		Interest <u>1/</u>	<u>No</u>	<u>L</u>		(b) Operation and Maintenance	<u>Yes</u>	<u>L</u>	<u>2</u>	(c) General Administration and General Expense	<u>Yes</u>	<u>C</u>	<u>3</u>	(d) Departmental Administration	<u>No</u>	<u>D</u>		(e) Sponsored Projects Administration	<u>Yes</u>	<u>D</u>		(f) Library	<u>Yes</u>	<u>H</u>		(g) Student Admin. and Services	<u>Yes</u>	<u>A</u>		(h) Other <u>1/</u>	<u>N/A</u>	<u>---</u>	
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3.2.0 Revised	<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 the Uniform Guidance, 2 CFR, Part 200.468. (The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter “Z” in Column 1, if not applicable.)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></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>B</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>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>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>(d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>University Copy Center</td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>B</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>A</u></td> <td style="text-align: center;"><u>B</u></td> </tr> <tr> <td>Telecommunications</td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>B</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>A</u></td> <td style="text-align: center;"><u>B</u></td> </tr> </tbody> </table> <p>(1) Category Code: Use code “A” if the service center costs are billed only as direct costs of final cost objectives; code “B” if billed only to indirect cost categories or indirect cost pools; code “C” if billed to both direct and indirect cost objectives.</p> <p>(2) Burden Code: Code “A” - center receives an allocation of all applicable indirect costs; Code “B” - partial allocation of indirect costs; Code “C” - no allocation of indirect costs.</p> <p>(3) Billing Rate Code: Code “A” - billing rates are based on historical costs; Code “B” - rates are based on projected costs; Code “C” - rates are based on a combination of historical and projected costs; Code “D” - billings are based on the actual costs of the billing period; Code “Y” - other (explain on a Continuation Sheet).</p> <p>(4) User Charges Code: Code “A” - all users are charged at the same billing rates; Code “B” - some users are charged at different rates than other users (explain on a Continuation Sheet).</p> <p>(5) Actual Costs vs. Revenues Code: Code “A” - billings (revenues) are compared to actual costs (expenditures) at least annually; Code “B” - billings are compared to actual costs less frequently than annually.</p> <p>(6) Variance Code: Code “A” - Annual variances between billed and actual costs are prorated to users (as credits or charges); Code “B” - variances are carried forward as adjustments to billing rate of future periods; Code “C” - annual variances are charged or credited to indirect costs; Code “Y” - other (explain on a Continuation Sheet).</p>		(1)	(2)	(3)	(4)	(5)	(6)	(a) Scientific Computer Operations	<u>C</u>	<u>B</u>	<u>A</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>C</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. 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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 style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 60%;"><u>Indirect Cost Pools</u></th> <th style="text-align: center; width: 40%;"><u>Allocation Base Code</u></th> </tr> </thead> <tbody> <tr> <td colspan="2">A. Instruction</td> </tr> <tr> <td style="padding-left: 20px;"><u> X </u> On-Campus</td> <td style="text-align: center;"><u> D </u></td> </tr> <tr> <td style="padding-left: 20px;"><u> X </u> Off-Campus</td> <td style="text-align: center;"><u> D </u></td> </tr> <tr> <td style="padding-left: 20px;"><u> </u> Other 1/</td> <td style="text-align: center;"><u> Z </u></td> </tr> <tr> <td colspan="2">B. Organized Research</td> </tr> <tr> <td style="padding-left: 20px;"><u> X </u> On-Campus</td> <td style="text-align: center;"><u> D </u></td> </tr> <tr> <td style="padding-left: 20px;"><u> X </u> Off-Campus</td> <td style="text-align: center;"><u> D </u></td> </tr> <tr> <td style="padding-left: 20px;"><u> </u> Other 1/</td> <td style="text-align: center;"><u> Z </u></td> </tr> <tr> <td colspan="2">C. Other Sponsored Activities</td> </tr> <tr> <td style="padding-left: 20px;"><u> X </u> On-Campus</td> <td style="text-align: center;"><u> D </u></td> </tr> <tr> <td style="padding-left: 20px;"><u> X </u> Off-Campus</td> <td style="text-align: center;"><u> D </u></td> </tr> <tr> <td style="padding-left: 20px;"><u> </u> Other 1/</td> <td style="text-align: center;"><u> Z </u></td> </tr> <tr> <td colspan="2">D. Other Institutional Activities 1/</td> </tr> <tr> <td></td> <td style="text-align: center;"><u> Z </u></td> </tr> </tbody> </table>	<u>Indirect Cost Pools</u>	<u>Allocation Base Code</u>	A. Instruction		<u> X </u> On-Campus	<u> D </u>	<u> X </u> Off-Campus	<u> D </u>	<u> </u> Other 1/	<u> Z </u>	B. Organized Research		<u> X </u> On-Campus	<u> D </u>	<u> X </u> Off-Campus	<u> D </u>	<u> </u> Other 1/	<u> Z </u>	C. Other Sponsored Activities		<u> X </u> On-Campus	<u> D </u>	<u> X </u> Off-Campus	<u> D </u>	<u> </u> Other 1/	<u> Z </u>	D. Other Institutional Activities 1/			<u> Z </u>
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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 a Continuation Sheet.</p>																														

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

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3.1.0	<p><u>Indirect Cost Categories - Accumulation and Allocation</u></p> <p>Interest Expense - The Interest expense cost pool is composed of interest paid for the debt financing for buildings at Florida International University. Allocation of Interest is a combination of capital related debt recorded in the non-operating section of the Universities financial statements and interest incurred on bonds issued by the state as part of the state allocation plan.</p> <p>Department Administration - The expenses under this heading are those that have been incurred for administrative and supporting services that benefit common or joint departmental activities. Costs here include salaries of secretarial and clerical staffs, the salaries of administrative officers, deans and assistants, travel, office supplies, stockrooms, etc. A portion of these costs is allocated to Departmental Administration via the Direct Charge Equivalent (DCE) methodology.</p>
3.4.0 (a) Revised	<p><u>Composition of Indirect Cost Pools - Depreciation</u></p> <ol style="list-style-type: none"> <u>1. Building Depreciation</u> The building depreciation is calculated based on the original cost of the buildings and fixed equipment, excluding any Federal funding, as reported in the University's financial records. Costs for each building are recorded based on the components of the building. Components are divided into three major classes, structure, systems and fixed equipment, with more detailed breakdown by type (sub-class) and useful lives. <u>2. Equipment Depreciation</u> Capital equipment purchased with a unit cost greater than \$5,000 and a useful life of more than one year is included in the equipment inventory. This pool consists of the depreciation on moveable equipment, excluding any Federal funding and/or grantor funding during the life of the grant, as reported in the University's financial records. <u>3. Capital Improvements to Land</u> The Capital Improvements to Land depreciation, such as paved parking areas, fences, sidewalks, and the like, not included in the cost of buildings, is calculated based on the cost of improvements, excluding any Federal funding, as reported in the University's financial records.
3.4.0 (b) Revised	<p><u>Composition of Indirect Cost Pools - Interest</u></p> <p>Interest is a combination of capital related debt recorded in the non-operating section of the Universities financial statements and interest incurred on bonds issued by the state as part of the state allocation plan.</p> <p>Interest on debt issued by the state is accumulated using a separate set of memorandum records that identifies a bond issuance with interest rates. A further analysis was made to associate specific capital building projects</p>

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	<p>undertaken by each bond issuance. The interest associated with each bond issuance is allocated proportionally to each applicable capital building project.</p> <p>Interest is compiled using information supplied by the State of Florida. The interest cost pool is composed of the actual interest paid for buildings at Florida International University.</p>								
3.4.0(c) Revised	<p><u>Composition of Indirect Cost Pools - Operation and Maintenance (O&M)</u></p> <p>The expenses under this heading are those that have been incurred for the administration, supervision, operation, maintenance, preservation, and protection of the University's physical plant. They include expenses incurred for such items as janitorial and utility services; repairs and ordinary or normal alterations of buildings and equipment, care of grounds, maintenance and operation of buildings and other plant facilities; security; environmental safety; hazardous waste disposal; property, planning and management. Additional elements of costs are salaries and wages, fringe benefits, maintenance custodial and other office materials and supplies. The operation and maintenance expense category also includes its allocable share of depreciation.</p> <p>Utility costs applicable to auxiliary and other institutional activity are identified to a separate sub-pool to ensure none of these costs are allocable to academic functions.</p> <p>Custodial costs applicable to auxiliary enterprises are charged directly to the auxiliary enterprises and are not included in the O&M cost pools allocated to academic functions.</p> <p>The O&M costs are assigned to the following sub-pools:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 30%;">Campuswide O&M</td> <td>O&M costs that benefit all campuses of the University</td> </tr> <tr> <td>Utilities-Non Auxiliary</td> <td>Utility costs not related to Auxiliary Enterprises and OIA space</td> </tr> <tr> <td>O&M-OIA</td> <td>O&M related to Auxiliary Enterprises and other OIA space</td> </tr> <tr> <td>O&M-Dept Paid</td> <td>O&M costs incurred at the department level</td> </tr> </table> <p>Plus other sub-pools necessary to accurately reflect the proper allocation of O&M costs to the building, college, campus, or cost pools that benefit, when such costs are separately identified and accounted for.</p>	Campuswide O&M	O&M costs that benefit all campuses of the University	Utilities-Non Auxiliary	Utility costs not related to Auxiliary Enterprises and OIA space	O&M-OIA	O&M related to Auxiliary Enterprises and other OIA space	O&M-Dept Paid	O&M costs incurred at the department level
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3.4.0(d) Revised	<p><u>Composition of Indirect Cost Pools - General and Administration (GA)</u></p> <p>The costs in the General and Administrative cost pool are composed of costs of a general nature which do not relate solely to any major function of the institution. The pool also includes its appropriate share of the interest, operation and maintenance, and depreciation costs.</p>								

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	<p>The expenses under this heading are those that have been incurred for the general executive and administrative offices of the University, including expenses incurred by the President’s office for institution-wide financial management, business services, budget and planning, controller’s office, purchasing, and personnel management. Additional elements of costs are salaries and wages, fringe benefits, taxes, insurance, audit and other professional fees and other office materials and supplies. Unallowable GA activities such as public relations, lobbying, media relations and fundraising were excluded from this cost pool and assigned to OIA.</p>
3.4.0(e) Revised	<p><u>Composition of Indirect Cost Pools - Departmental Administration (DA)</u></p> <p>The expenses under this heading are those that have been incurred for administrative and supporting services that benefit common or joint departmental activities or objectives in academic deans' offices, academic departments and divisions, and organized research units. Costs here include salaries of secretarial and clerical staffs, the salaries of administrative officers, deans and assistants, travel, office supplies, stockrooms, etc. A portion of these costs are allocated to Departmental Administration via the Direct Charge Equivalent (DCE) methodology. This category also includes its allocable share of allocations from the previous cost pools (including depreciation, interest, O&M, and general administration).</p>
3.4.0(f) Revised	<p><u>Composition of Indirect Cost Pools - Sponsored Projects Administration (SPA)</u></p> <p>The costs under this heading are limited to those incurred by a separate organizational unit established to provide administrative pre and post-award services. Cost elements include salaries and wages and fringe benefits expenses of the head of such organization, assistants, and immediate staff, together with the salaries and expenses of personnel engaged in supporting activities, as well as professional fees and other office materials and supplies. The pool also includes its allocable share of allocations from the general administration, operation and maintenance expenses, interest and depreciation cost pools.</p>
3.4.0(g) Revised	<p><u>Composition of Indirect Cost Pools - Library</u></p> <p>The expenses under this heading are those that have been incurred for the operation of the library, including the cost of books, periodicals, circulation, reference costs, and other materials purchased for the library, less any items of library income that qualify as applicable credits under Section C.5. The library expense category also includes an allocable share of general and administrative expenses, operations and maintenance, interest and depreciation.</p>

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3.4.0(h) Revised	<p><u>Composition of Indirect Cost Pools – Student Administration and Services</u></p> <p>The expenses under this heading are those that have been incurred for the administration of student affairs and for services to students including expenses for the student union, student health services, registration, and like costs for services to students. The pool also consists of its appropriate share of interest, depreciation, operations and maintenance and general administration.</p>
3.5.0 Revised	<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, tuition remission, rental costs of off-site facilities, scholarships and fellowships, participant support costs, as well as the portion of each subgrant and subcontract in excess of \$25,000.</p>
3.5.0(a)	<p><u>Composition of Allocation Bases - Depreciation</u></p> <p>1. <u>Building Depreciation</u></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 by function. Net assignable square feet is provided on a room-by-room basis by the Facilities Planning Office.</p> <p>A Space Survey was conducted utilizing the alternate space methodology. Rooms are allocated based on function. 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 space survey. Department Administrative rooms were allocated using departmental salaries and wages.</p> <p>2. <u>Equipment Depreciation</u></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>

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	<p>Depreciation cost of equipment that cannot be identified to a specific room with assignable square feet is allocated based on the assignable square feet of space utilized by the department associated with each piece of equipment and then distributed based on the results of the same space study for buildings described in the preceding paragraph.</p> <p>Depreciation cost of equipment in space that has no assignable square feet due to being located in excluded common areas such as hallways, stairwells, and rest rooms is allocated based on the functional activity of the building in which the item is located.</p>										
	<p>3. <u>Capital Improvements to Land</u> Depreciation on certain capital improvements to land, such as paved parking areas, fences, sidewalks, and the like, not included in the cost of buildings, is allocated to user categories of students and employees on a full-time equivalent basis. The amount allocated to the student category is assigned to the instruction function of the institution. The amount allocated to the employee category is further allocated to the major functions of the institution in proportion to the salaries and wages of all employees applicable to those functions.</p>										
3.5.0(b) Revised	<p><u>Composition of Allocation Bases - Interest</u> These costs are allocated in the same manner as the depreciation on the buildings, equipment and capital improvements to which the interest relates.</p>										
3.5.0(c) Revised	<p><u>Composition of Allocation Bases - Operation and Maintenance (O&M)</u> The following describes the allocation methodology for each sub-pool. Cost groupings are based on the buildings/areas that benefit from the costs which have been incurred.</p> <p><u>Allocation Methodology of O&M sub-pools</u></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Campuswide O&M</td> <td>Allocated to all University, including Auxiliary Enterprises and OIA, assignable square footage of space utilized by function.</td> </tr> <tr> <td>Utilities-Non Aux</td> <td>Allocated to University space excluding Auxiliary Enterprises and OIA space according to assignable square footage by function</td> </tr> <tr> <td>O&M-OIA</td> <td>Allocated to OIA</td> </tr> <tr> <td>O&M-Dept Paid</td> <td>Allocated to departmental assignable square footage of space utilized by function</td> </tr> <tr> <td>Other Sub-pools</td> <td>Allocated to benefitting space by building, college, campus or cost pools then to assignable square footage of space utilized by function</td> </tr> </table>	Campuswide O&M	Allocated to all University, including Auxiliary Enterprises and OIA, assignable square footage of space utilized by function.	Utilities-Non Aux	Allocated to University space excluding Auxiliary Enterprises and OIA space according to assignable square footage by function	O&M-OIA	Allocated to OIA	O&M-Dept Paid	Allocated to departmental assignable square footage of space utilized by function	Other Sub-pools	Allocated to benefitting space by building, college, campus or cost pools then to assignable square footage of space utilized by function
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3.5.0 (d) Revised	<p><u>Composition of Allocation Bases - General Administrations (GA)</u></p> <p>This pool is allocated based on the MTC costs of all appropriate pools and direct cost bases. Academic administration costs are allocated to only the benefiting direct and indirect objective based on the Modified Total Cost (MTC) for each cost objective. MTC consists of all salaries and wages, fringe benefits, materials and supplies, services, travel, and sub-grants and subcontracts up to the first \$25,000 of each sub grant or subcontract. Equipment, capital expenditures, charges for patient care and tuition remission, rental costs, scholarships and fellowships, participant support costs, as well as the portion of each sub grant and subcontract in excess of \$25,000 are excluded from modified total costs.</p> <ul style="list-style-type: none"> • Departmental Administration • Sponsored Projects Administration • Library • Student Services Administration • Instruction • Organized Research • Other Sponsored Activities • Other Institutional Activities
3.5.0(e) Revised	<p><u>Composition of Allocation Bases - Departmental Administration</u></p> <p>The deans' cost for each school is allocated to each department within the school based on each departments' MTDC. The administrative and clerical salaries in each academic department's general fund account and selected non-salary expenses are grouped in an initial pool of costs. A factor is applied to reduce the pool to allow for similar costs that may be incurred direct from sponsored funds. The dean's costs by department plus the departments' adjusted administrative salaries and adjusted other direct costs are accumulated and allocated to the direct functions based on the MTDC for each department.</p>
3.5.0(f) Revised	<p><u>Composition of Allocation Bases - Sponsored Project Administration (SPA)</u></p> <p>Sponsored Projects Administration is allocated based on the MTDC of the sponsored projects within each major function of the University The benefiting functions and activities include:</p> <ul style="list-style-type: none"> • Sponsored Instruction • Organized Research • Other Sponsored Activities

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<p>3.5.0(g) Revised</p>	<p><u>Composition of Allocation Bases - Library</u></p> <p>The Library pool is allocated using the allocation methodology as prescribed in 2 CFR, Part 200, Appendix III, Section B.8. Library costs are accumulated in a single cost pool group and allocated on a two-step basis. First the costs are allocated to primary categories of users including students, professional employees and other users as provided for in 2 CFR, Part 200. The second step allocates the costs associated with the student category 100% to instruction, the costs associated with the professional employees to the major functions of the institution based on the proportion of the salaries and wages of those employees, and the costs associated with the other users category 100% to OIA,.</p>
<p>3.5.0(i)</p>	<p><u>Composition of Allocation Bases - Student Administration</u></p> <p>Student Services Administration costs are allocated 100% to the instruction function</p> <p>End of Part</p>

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4.1.0 Revised	<p style="text-align: center;">Part IV</p> <p><u>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives.</u> (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D in Column (2) describing the basis for determining useful life; a code from A through C in Column (3) describing how depreciation methods or use allowances are applied to property units; and Code A or B in Column (4) indicating whether or not the estimated residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code Z in Column (1) only, if an asset category is not applicable.)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;"><u>Asset Category</u></th> <th style="text-align: center; border-bottom: 1px solid black;"><u>Depreciation Method</u></th> <th style="text-align: center; border-bottom: 1px solid black;"><u>Useful Life</u></th> <th style="text-align: center; border-bottom: 1px solid black;"><u>Property Unit</u></th> <th style="text-align: center; border-bottom: 1px solid black;"><u>Residual Value</u></th> </tr> </thead> <tbody> <tr> <td>(a) Land Improvements</td> <td style="text-align: center;">_ A _</td> <td style="text-align: center;">_ A _</td> <td style="text-align: center;">_ C _</td> <td style="text-align: center;">_ B _</td> </tr> <tr> <td>(b) Buildings</td> <td style="text-align: center;">_ A _</td> <td style="text-align: center;">_ A _</td> <td style="text-align: center;">_ Y _</td> <td style="text-align: center;">_ B _</td> </tr> <tr> <td>(c) Building Improvements</td> <td style="text-align: center;">_ A _</td> <td style="text-align: center;">_ A _</td> <td style="text-align: center;">_ Y _</td> <td style="text-align: center;">_ B _</td> </tr> <tr> <td>(d) Leasehold Improvements</td> <td style="text-align: center;">_ A _</td> <td style="text-align: center;">_ A _</td> <td style="text-align: center;">_ Y _</td> <td style="text-align: center;">_ B _</td> </tr> <tr> <td>(e) Computers, Scientific & Technical Equipment</td> <td style="text-align: center;">_ A _</td> <td style="text-align: center;">_ A _</td> <td style="text-align: center;">_ A _</td> <td style="text-align: center;">_ B _</td> </tr> <tr> <td>(f) Furniture and Fixtures</td> <td style="text-align: center;">_ A _</td> <td style="text-align: center;">_ A _</td> <td style="text-align: center;">_ A _</td> <td style="text-align: center;">_ B _</td> </tr> <tr> <td>(g) Automobiles and Trucks</td> <td style="text-align: center;">_ A _</td> <td style="text-align: center;">_ A _</td> <td style="text-align: center;">_ A _</td> <td style="text-align: center;">_ B _</td> </tr> <tr> <td>(h) Tools</td> <td style="text-align: center;">_ Z _</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(i) Enter Code Y on this line if other asset categories are used and enumerate on a continuation sheet each such asset category and the applicable codes. (Otherwise enter Code Z.)</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <div style="margin-top: 10px;"> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top; border: none;"> <u>Column (1) -- Depreciation Method Code</u> A. Straight Line B. Expensed at Acquisition C. Use Allowance Y. Other or more than one method <u>1/</u> </td> <td style="width: 50%; vertical-align: top; border: none;"> <u>Column (2) Useful Life Code</u> A. Replacement Experience B. Term of Lease C. Estimated service life D. As prescribed for use allowance by the Uniform Guidance 2 CFR, Part 200.436 Y. Other or more than one method </td> </tr> <tr> <td style="vertical-align: top; border: none;"> <u>Column (3) -- Property Unit Code</u> 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. 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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 B. <input type="checkbox"/> Credited or charged currently to the same pools to which the depreciation of the assets was originally charged C. <input checked="" type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved D. <input type="checkbox"/> Not accounted for separately, but reserve account reflected in the depreciation Y. <input type="checkbox"/> Other(s) <u>1/</u> Z. <input type="checkbox"/> Not applicable</p>
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. <input type="checkbox"/> Yes <u>1/</u> B. <input checked="" type="checkbox"/> No <u>1/</u> Describe on a Continuation Sheet.</p>

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	Instructions for Part VI												
	<p>This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.</p> <p>Where the segment (reporting unit) does not directly incur such costs, the segment should, on a continuation sheet, identify the organizational entity that incurs and records such costs. When the costs allocated to Federally sponsored agreements are material, 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 Revised	<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 style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 70%; text-align: center;">Type of Plan</th> <th style="width: 25%; text-align: center;"><u>Number of plans</u></th> </tr> </thead> <tbody> <tr> <td>A.</td> <td><u> X </u> Institution employees participate in State/Local Government Retirement Plan(s)</td> <td style="text-align: center;"><u> 2 </u></td> </tr> <tr> <td>B.</td> <td><u> X </u> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution</td> <td style="text-align: center;"><u> 3 </u></td> </tr> <tr> <td>C.</td> <td><u> </u> Institution has its own Defined-Contribution Plan(s) <u> 1/ </u></td> <td style="text-align: center;"><u> </u></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.	<u> X </u> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution	<u> 3 </u>	C.	<u> </u> Institution has its own Defined-Contribution Plan(s) <u> 1/ </u>	<u> </u>
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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>												

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

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6.4.2 Revised	<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. <input type="checkbox"/> When losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.</p> <p>D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input checked="" type="checkbox"/> Not applicable</p> <p><u>1/</u> Describe on a Continuation Sheet</p>
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	<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 (including hospitals, FFRDC's, GOCO facilities, etc.), in brief. B. How the costs of the services are identified and accumulated. C. The basis used to allocate the accumulated costs to the benefiting segments. D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state. E. Any fixed management fees that are charged to a segment(s) in lieu of a prorata or allocation basis and the basis of such charges. If none, so state.

