

**COST ACCOUNTING STANDARDS BOARD**  
**DISCLOSURE STATEMENT FOR EDUCATIONAL INSTITUTIONS**  
**CASB DS-2**  
**Revision # 1 Effective Date 7/1/97**

**University of Alaska Fairbanks**



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

**COVER SHEET AND CERTIFICATION**

**CERTIFICATION**

I certify that to the best of my knowledge and belief this Statement, as amended in the case of a Revision, is the complete and accurate disclosure as of the date of certification shown below by the above-named organization of its cost accounting practices, as required by the Disclosure Regulations (48 CFR 9903.202) of the Cost Accounting Standards Board under 41 U.S.C. § 422.

Date of Certification: \_\_\_\_\_

\_\_\_\_\_  
(Signature)

**Jim Lynch**  
(Print or Type Name)

**Associate Vice President for Finance**  
(Title)

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

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<u>Continuation Sheet # 1</u> <b>PART II - DIRECT COSTS</b> <b>NAME OF REPORTING UNIT</b> <b>University of Alaska Fairbanks</b>
Item No.	Item Description Revision Number 1 Effective Date 7/1/97	
2.4.0 Revised	<p>Item 2.4.0 was revised to include #4, the job group for executive staff:</p> <p><u>Description of Direct Personal Services</u>  Direct personal services costs consist of salaries and wages plus fringe benefits. See Item 2.6.0 for a description of fringe benefits.</p> <p>Personal services costs are currently categorized by the following job groups:</p> <ol style="list-style-type: none"> <li>1. Classified - non-union employees in nonexempt positions as defined by the Fair Labor Standards Act and the Alaska Wage and Hour Law.</li> <li>2. Classified Union - bargaining unit members in nonexempt positions as defined by the Fair Labor Standards Act and the Alaska Wage and Hour Law.</li> <li>3. Administrative/Professional/Technical (APT) Staff - salaried or exempt positions as defined by the Fair Labor Standards Act.</li> </ol>	
Addition	<ol style="list-style-type: none"> <li>4. Executive Staff - positions designated as such in accordance with Board of Regents policy.</li> <li>5. Faculty, 12 Month - exempt employees who have accepted and hold a twelve-month appointment to academic rank or special academic rank.</li> <li>6. Faculty, General - exempt employees who have accepted and hold a less than twelve-month appointment to academic rank or special academic rank.</li> <li>7. Faculty, Union (ACCFT), 12 Month - exempt employees who have accepted and hold a twelve-month appointment to academic rank or special academic rank and are members of a bargaining unit.</li> <li>8. Faculty, Union (ACCFT), General - exempt employees who have accepted and hold a less than twelve-month appointment to academic rank or special academic rank and are members of a bargaining unit.</li> <li>9. Adjunct Faculty - employees holding temporary assignments which are based solely upon or incorporate scheduled faculty duties.</li> <li>10. Temporary/FICA Students - employees who have less than a six-month appointment and are not included in any other job group, or employees who are students subject to FICA tax.</li> <li>11. Extended Temporary - employees exceeding 1039 hours worked in a temporary position.</li> <li>12. Students - employees who meet the IRS definition of a full-time student and are exempt from FICA tax.</li> </ol>	

**FORM CASB DS-2 (REV 10/94)**

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III - INDIRECT COSTS NAME OF REPORTING UNIT University of Alaska Fairbanks																																															
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3.2.0 Revised	<p>Item 3.2.0 was modified with additional information for (c) Animal Care Facilities and the addition of the last seven listings of Other Service Centers:</p> <p><u>Service Centers.</u> Service centers are departments or functional units which perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include "recharge centers" and the "specialized service facilities" defined in Section J of Circular A-21. (The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter "Z" in Column 1, if not applicable.)</p> <table border="0"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td>(a) Scientific Computer Operations</td> <td><u>Z</u></td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(b) Business Data Processing</td> <td><u>Z</u></td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(c) Animal Care Facilities (<b>IAB</b>)</td> <td><u>C</u></td> <td><u>B</u></td> <td><u>C</u></td> <td><u>B</u></td> <td><u>A</u></td> <td><u>Y</u></td> </tr> <tr> <td>(d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td><u>see continuation sheet #1</u></td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> </tr> </tbody> </table>								(1)	(2)	(3)	(4)	(5)	(6)	(a) Scientific Computer Operations	<u>Z</u>	___	___	___	___	___	(b) Business Data Processing	<u>Z</u>	___	___	___	___	___	(c) Animal Care Facilities ( <b>IAB</b> )	<u>C</u>	<u>B</u>	<u>C</u>	<u>B</u>	<u>A</u>	<u>Y</u>	(d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)							<u>see continuation sheet #1</u>	___	___	___	___	___	___
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Revision	<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 variance between billed and actual cost are prorated to users (as credits or charges); Code "B" - variances are carried forward as adjustments to billing rate of future periods; Code "C" - annual variances are charged or credited to indirect costs; Code "Y" - other (explain on a Continuation Sheet).</p>																																																

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Item No.	Item Description Revision Number 1 Effective Date 7/1/97						
3.2.0	<u>Service Centers</u>						
Revised	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:						
		(1)	(2)	(3)	(4)	(5)	(6)
	<u>SFOS Ship</u>	<u>A</u>	<u>A</u>	<u>C</u>	<u>B</u>	<u>A</u>	<u>Y</u>
	<u>GI Electronic Shop</u>	<u>C</u>	<u>B</u>	<u>C</u>	<u>B</u>	<u>A</u>	<u>Y</u>
	<u>GI Machine Shop</u>	<u>C</u>	<u>B</u>	<u>C</u>	<u>B</u>	<u>A</u>	<u>Y</u>
	<u>GI Computer Resource Center</u>	<u>C</u>	<u>B</u>	<u>C</u>	<u>B</u>	<u>A</u>	<u>Y</u>
Addition	<u>IAB Toolik Lake</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>B</u>	<u>A</u>	<u>Y</u>
Addition	<u>Print Services</u>	<u>C</u>	<u>B</u>	<u>C</u>	<u>B</u>	<u>A</u>	<u>Y</u>
Addition	<u>Telephone</u>	<u>C</u>	<u>B</u>	<u>C</u>	<u>B</u>	<u>A</u>	<u>Y</u>
Addition	<u>Technology Center (Apple Store)</u>	<u>C</u>	<u>B</u>	<u>C</u>	<u>B</u>	<u>A</u>	<u>Y</u>
Addition	<u>Physical Plant</u>	<u>C</u>	<u>B</u>	<u>C</u>	<u>B</u>	<u>A</u>	<u>Y</u>
Addition	<u>Physical Plant Warehouse</u>	<u>C</u>	<u>B</u>	<u>C</u>	<u>B</u>	<u>A</u>	<u>Y</u>
Addition	<u>Planning and Project Services</u>	<u>C</u>	<u>B</u>	<u>C</u>	<u>B</u>	<u>A</u>	<u>Y</u>
	(4) User charges code - some users are charged at different rates than other users: The price charged is generally limited to recovery of the direct cost of providing the product or service, equipment depreciation, and departmental indirect cost. Upon specific approval from the Controller, the internal price may include a provision for institutional indirect costs. However, sales to external parties must include a provision for institutional indirect costs and may include margin or profit, if appropriate. Recharge Center documentation must include substantiation for all costs of providing the service and the relationship of the fee or price charged to such costs. All internal users must be charged at the same rates and in the same manner; all rates must be approved in advance by the regional campus CFO or designee.						
	(6) Variance code - other: Prices are set to achieve a targeted break-even for the Recharge Center's normal operating cycle. Accumulated excess/deficit of revenues over expenses will be carried forward each year, and the price of the center's product or service shall be adjusted to eliminate any carryforward amounts.						

