

WASHINGTON UNIVERSITY
FOR THE YEAR ENDED
JUNE 30, 2024

CURRENT APPROVED DISCLOSURE
STATEMENT & CURRENT LIST OF
SERVICE CENTERS

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

TITLE SHEET

NAME OF REPORTING UNIT:
WASHINGTON UNIVERSITY



WASHINGTON UNIVERSITY
CASB Disclosure Statement DS-2

Revised May, 2023

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

GENERAL INSTRUCTIONS

1. This Disclosure Statement has been designed to meet the requirements of Public Law 100-679, and persons completing it are to describe the Educational institution and its cost accounting practices. For complete regulations, instructions and timing requirements concerning submission of the Disclosure Statement, refer to Section 9903.202 of Chapter 99 of Title 48 CFR (48 CFR 9903).
2. Part I of the Statement provides general information concerning each reporting unit (e.g., segments, business units, and central system or group (intermediate administration) offices). Parts II through VI pertain to the types of costs generally incurred by the segment or business unit directly performing under Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). Part VII pertains to the types of costs that are generally incurred by a Central or Group office and are allocated to one or more segments performing under Federally sponsored agreements.
3. Each segment or business unit required to disclose its cost accounting practices should complete the Cover Sheet, the Certification, and Parts I through VI.
4. Each central or group office required to disclose its cost accounting practices for measuring, assigning and allocating its costs to segments performing under Federally sponsored agreements should complete the Cover Sheet, the Certification, Part I and Part VII of the Disclosure Statement. Where a central or group office incurs the types of cost covered by Parts IV, V and VI, and the cost amounts allocated to segments performing under Federally sponsored agreements are material, such office(s) should complete Parts IV, V, or VI for such material elements of cost. While a central or group office may have more than one reporting unit submitting Disclosure Statements, only one Statement needs to be submitted to cover the central or group office operations.
5. The Statement must be signed by an authorized signatory of the reporting unit.
6. The Disclosure Statement should be answered by marking the appropriate line or inserting the applicable letter code which describes the segment's (reporting unit's) cost accounting practices.

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7. A number of questions in this Statement may need narrative answers requiring more space than is provided. In such instances, the reporting unit should use the attached continuation sheet provided. The continuation sheet may be reproduced locally as needed. The number of the question involved should be indicated and the same coding required to answer the questions in the Statement should be used in presenting the answer on the continuation sheet. Continuation sheets should be inserted at the end of the pertinent Part of the Statement. On each continuation sheet, the reporting unit should enter the next sequential page number for that Part and, on the last continuation sheet used, the words "End of Part" should be inserted after the last entry.

8. Where the cost accounting practice being disclosed is clearly set forth in the institution's existing written accounting policies and procedures, such documents may be cited on a continuation sheet and incorporated by reference to the pertinent Disclosure Statement Part. In such cases, the reporting unit should provide the date of issuance and effective date for each accounting policy and/or procedures document cited. Any supplementary comments needed to fully describe the cost accounting practice being disclosed should also be provided.

9. Disclosure Statements must be amended when disclosed practices are changed to comply with a new CAS or when practices are changed with or without agreement to the Government (Also see 48 CFR 9903.202-3).

10. Amendments shall be submitted to the same offices to which submission would have to be made were an original Disclosure Statement being filed.

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.

<i>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION</i>		COVER SHEET AND CERTIFICATION
		NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY
Item No.	Item Description Revision Number 10, Effective May, 2023	
0.1 Rev 5/23	Educational Institution Washington University 7425 Forsyth Blvd, MSC 1299-414-355 St. Louis, Mo. 63105	
0.2	Reporting Unit is: (Mark one.) A. _____ Independently Administered Public Institution B. <u> x </u> Independently Administered Nonprofit Institution C. _____ Administered as Part of a Public System D. _____ Administered as Part of a Nonprofit System E. _____ Other (Specify) _____	
0.3	Official to Contact Concerning this Statement: (a) Joe McGarry, Director of External Reporting (b) 314-935-4562	
0.4	Statement Type and Effective Date: A. (Mark type of submission. If a revision, enter number) (a) _____ Original Statement (b) <u> x </u> Amended Statement; Revision No. <u> 10 </u> B. Effective Date of this Statement: <u> May 9, 2023 </u>	
0.5	Statement Submitted To (Provide office name, location and telephone number, include area code and extension): A. Cognizant Federal Agency: Department of Health and Human Services Cost Allocation Services 7700 Wisconsin Ave., Suite 2300 Bethesda, MD 20857 B. Cognizant Federal Auditor: DHHS Office of the Inspector General Office of Audit Services, Region VII 691 East 12 th Street Kansas City, MO. 64106 (816) 426-7083	
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<p align="center">COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION</p>	<p align="center">COVER SHEET AND CERTIFICATION NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY</p>
<p>Item No.</p>	<p align="center">Item Description</p>
	<p align="center">CERTIFICATION</p> <p>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.</p> <p>Date of Certification: May 9, 2023</p> <p align="center">_____ (Signature)</p> <p align="center">Amy Kweskin Executive Vice Chancellor for Finance and Chief Financial Officer</p> <p>THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. § 1001</p> <p align="center">C-2</p>

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

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WASHINGTON UNIVERSITY

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		NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY
Item No.	Item Description Revision Number 6, Effective April, 2006	
	Part I	
1.1.0	<u>Description of Your Cost Accounting System</u> for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants and cooperative agreements.) (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)	
	A. <input type="checkbox"/> Accrual B. <input type="checkbox"/> Modified Accrual Basis <u>1/</u> C. <input checked="" type="checkbox"/> Cash Basis Y. <input type="checkbox"/> Other <u>1/</u>	
1.2.0 Rev 4/06	<u>Integration of Cost Accounting with Financial Accounting.</u> 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.)	
	A. <input checked="" type="checkbox"/> Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.) B. <input type="checkbox"/> Not integrated with financial accounting records (Cost data are accumulated on memorandum records.) C. <input type="checkbox"/> Combination of A and B	
1.3.0 Rev 4/06	<u>Unallowable Costs.</u> Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)	
	A. <input checked="" type="checkbox"/> Specifically identified and recorded separately in the formal financial accounting records. <u>1/</u> B. <input type="checkbox"/> Identified in separately maintained accounting records or work papers. <u>1/</u> C. <input type="checkbox"/> Identifiable through use of less formal accounting techniques that permit audit verification. <u>1/</u> D. <input type="checkbox"/> Combination of A, B or C <u>1/</u> E. <input type="checkbox"/> Determinable by other means. <u>1/</u>	
	<u>1/</u> Describe on a Continuation Sheet	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION		PART I - GENERAL INFORMATION
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Item No.	Item Description	
1.3.1	<p>Treatment of Unallowable Costs. (Explain on a continuation sheet how unallowable costs and directly associated costs are treated in each allocation base and indirect expense pool, e.g., when allocating costs to a major function or activity; when determining indirect cost rates; or, when central office or group office allocates costs to a segment.)</p>	
1.4.0	<p><u>Cost Accounting Period:</u> <u>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>	
1.5.0	<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>	
	<p><u>1/</u> Describe on a Continuation Sheet</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION		CONTINUATION SHEET
		NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY
Item No.	Item Description Revision Number 6, Effective April, 2006	
1.2.0 Rev 4/06	Section deleted	
1.3.0 Rev 4/06	<u>Unallowable Costs</u> Costs identified as unallowable, unallocable or unreasonable according to A-21 are identified and recorded through the use of designated budget/object codes and separate accounts. Unallowable costs are excluded from the direct and indirect costs charged to sponsored projects.	
1.3.1 Rev 4/06	<u>Treatment of Unallowable Costs.</u> The University makes use of unique budget/object codes, separate accounts and review to identify and record unallowable, expressly unallowable and directly-associated costs. The unallowable expenses in the GA cost pool are excluded. Unallowable costs in base functions remain in those bases. Unallowable activities other than GA are moved to Other Institutional Activities (OIA). For example, the University identifies costs associated with fund raising and moves them to OIA.	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION		PART II - DIRECT COSTS
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Item No.	Item Description Revision Number 10, Effective May, 23	
	Instructions for Part II	
	Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit.	
2.1.0 Rev 5/23	<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.)	
2.2.0	<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.)	
2.3.0	<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.)	
2.3.1	Direct Purchases for Projects are charged to Projects at: A. _____ Actual Invoiced Costs B. <u> X </u> Actual Invoiced Costs Net of Discounts Taken Y. _____ Other(s) <u>1/</u> Z. _____ Not Applicable	
	<u>1/ Describe on a Continuation Sheet</u>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION		PART II - DIRECT COSTS			
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Item No.	Item Description Revision Number 10, Effective May, 23				
2.3.2 Rev6/ 06	Inventory requisitions from Central or Common, Institution-owned Inventory. (Identify the inventory valuation method used to charge projects): A. <input type="checkbox"/> First-in, First-out B. <input type="checkbox"/> Last-in, First-out C. <input type="checkbox"/> Average Cost <u>1/</u> D. <input type="checkbox"/> Predetermined Costs <u>1/</u> Y. <input type="checkbox"/> Other(s) <u>1/</u> Z. <input checked="" type="checkbox"/> Not Applicable				
2.4.0 Rev 5/23	<u>Description of Direct Personal Services.</u> All personal services directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the personal services compensation costs, including applicable fringe benefits costs, if any, within each major institutional function or activity that are charged as direct personal services.)				
2.5.0	<u>Method of Charging Direct Salary and Wages .</u> (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.)				
		<u>Direct Personal Services Category</u> <u>Faculty</u> <u>Staff</u> <u>Students</u> <u>Other 1/</u> (1) (2) (3) (4)			
	A. Payroll Distribution Method (Individual time card/actual hours and rates)	_____	_____	_____	_____
	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)	<u>X</u>	<u>X</u>	<u>X</u>	_____

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION		PART II - DIRECT COSTS															
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Item No.	Item Description Revision Number 10, Effective May, 23																
2.5.0	<p style="text-align: center;"><u>Direct Personal Services Category</u></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Faculty</u></th> <th style="text-align: left;"><u>Staff</u></th> <th style="text-align: left;"><u>Students</u></th> <th style="text-align: left;"><u>Other 1/</u></th> <th></th> <th></th> </tr> <tr> <th style="text-align: center;">(1)</th> <th style="text-align: center;">(2)</th> <th style="text-align: center;">(3)</th> <th style="text-align: center;">(4)</th> <th></th> <th></th> </tr> </thead> </table> <p>D. Multiple Confirmation Records _____ (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)</p> <p>Y. Other(s) <u>1/</u> _____</p>					<u>Faculty</u>	<u>Staff</u>	<u>Students</u>	<u>Other 1/</u>			(1)	(2)	(3)	(4)		
<u>Faculty</u>	<u>Staff</u>	<u>Students</u>	<u>Other 1/</u>														
(1)	(2)	(3)	(4)														
2.5.1	<p>Salary and Wage Cost Distribution Systems.</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><u> X </u> Yes _____ No</p>																
2.5.2 Rev 5/23	<p>Salary and Wage Cost Accumulation System.</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 Rev 5/23	<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 <u>all</u> of the different types</p>																

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2.6.0	of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.)	
2.6.1 Rev 5/23	Method of Charging Direct Fringe Benefits. (Describe, on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0. is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)	
2.7.0	<u>Description of Other Direct Costs.</u> All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.)	
2.8.0	<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 the original charge.) <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <u>1</u> /	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION	PART II - DIRECT COSTS
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2.9.0	<p><u>Interorganizational 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 interorganizational transfers of 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="width: 10%; text-align: center;"><u>Materials</u></th> <th style="width: 10%; text-align: center;"><u>Supplies</u></th> <th style="width: 10%; text-align: center;"><u>Services</u></th> </tr> <tr> <th></th> <th style="text-align: center;">(1)</th> <th style="text-align: center;">(2)</th> <th style="text-align: center;">(3)</th> </tr> </thead> <tbody> <tr> <td>A. At full cost <u>excluding</u> 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 <u>including</u> 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. Interorganizational 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><u>1/</u> Describe on a Continuation Sheet</p>		<u>Materials</u>	<u>Supplies</u>	<u>Services</u>		(1)	(2)	(3)	A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.	_____	_____	_____	B. At full cost <u>including</u> 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. Interorganizational transfers are not applicable	<u> X </u>	<u> X </u>	<u> X </u>
	<u>Materials</u>	<u>Supplies</u>	<u>Services</u>																										
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2.1.0 Rev 5/23	<p><u>Criteria for Determining How Costs are Charged to Federally-sponsored Agreements or Similar Cost Objectives.</u></p> <p>For all activities - instruction, organized research, other sponsored activities and other institutional activities - the University relies on criteria defined in OMB Uniform Guidance to classify costs as direct or indirect. Costs incurred for the same purpose and in like circumstances are treated consistently as either direct or indirect. Principal categories of cost are: salaries and wages, fringe benefits, materials and supplies, and other costs. Size, nature and complexity, although not final determining factors, are, in the aggregate, important considerations in determining unlike circumstances. Determinations on whether different circumstances are or are not involved must be made on a case by case basis.</p> <p>Direct costs can be identified specifically to a particular grant or activity or can be easily assigned to such activities with a high degree of accuracy. Direct charges are incurred to meet the scientific and technical requirements of the grant or activity. For example, a researcher or technician's salary and fringe benefits are direct costs of a cost objective when authorized by a principal investigator or designee in accordance with the criteria for direct costing in Uniform Guidance.</p> <p>Indirect costs are those charges incurred for common or joint objectives and cannot readily be identified with a particular activity, project or group of projects.</p> <p>Salaries and fringe benefits of administrative and clerical staff are normally treated as indirect costs. These costs are treated as direct costs when all of the following conditions are met:</p> <p>The administrative or clerical services are integral to a project or activity;</p> <p>The individuals involved can be specifically identified to the project or activity;</p> <p>The costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency (except as indicated below); and</p> <p>The costs are not recovered as indirect costs.</p>	
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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION		CONTINUATION SHEET NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY
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	<p>For NIH Modular grants, the requirement for explicit budgeting of administrative/clerical salaries is met by listing the administrative/clerical employee or position in the personnel justification, along with the related information required in the justification. The requirement for prior approval of the Federal awarding agency does not apply where the agency has waived the prior approval requirement. If the costs have not been explicitly budgeted and the prior approval requirement has been waived, the costs must be approved internally by a designated University official.</p> <p>As indicated above, the University’s policies permit direct charges for office supplies, postage, basic telephone expenses, and memberships only under exceptional circumstances. In implementing these policies, the University relies on the judgment of principal investigators and other responsible officials to determine whether these circumstances exist for a particular project and requires that proposed direct charges for these costs be fully justified to Federal awarding agencies in grant applications and contract proposals. For Federal awards that do not require submission of a project budget to the awarding agency (such as NIH modular grants), the costs must be justified and approved internally by a designated University official. If a need for these costs arises after a project’s budget has been approved, a re-budgeting action to permit direct charging the costs to the project requires a justification and approval of a designated University official.</p>	
2.2.0	<p><u>Description of Direct Materials.</u> The principal classes of direct material charged to Federally-sponsored agreements or similar cost objectives are defined in the University’s accounting system by spend category codes. Major categories include supplies, chemicals, uniforms, minor equipment and replacement parts.</p>	
2.4.0 Rev 5/23	<p><u>Description of Direct Personal Services.</u> The principal classes of direct personal service costs are faculty, professional staff (research associates), technicians, lab assistants, and students. The direct charges include salaries and fringe benefits,. Salaries and fringe benefits of administrative and clerical staff are charged directly under the conditions described in 2.1.0.</p>	
2.5.2 Rev 5/23	<p><u>Salary and Wage Cost Accumulation System</u> Employment data is entered into the Human resource system (HR). HR makes all payroll related calculations (e.g., payroll taxes, benefit deductions, etc.) and updates the University’s general ledger. The general ledger records and accumulates payroll expense data in the proper cost objective based on the sourcing and effort distribution information entered in HR. Departments update sourcing information as required.</p>	
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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION	CONTINUATION SHEET
	NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY

Item No.	Item Description Revision Number 10, Effective May, 2023
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2.6.0 Rev 5/23	<p>The University uses an effort reporting module (ERM), an after-the-fact monitoring system, as support for the payroll distribution system. The individual employees review their distribution in the ERM and verify as reasonable the effort breakdown for sponsored funds reported for the period covered. Changes in the original effort distribution in the ERM must be accompanied by an appropriate payroll accounting adjustment. The payroll accounting adjustment insures that the cost is recorded in the appropriate account.</p> <p><u>Description of Direct Fringe Benefits Costs.</u> The following fringe benefits are charged directly to Federally-sponsored agreements or similar cost objectives using a fixed fringe benefit rate:</p> <ul style="list-style-type: none"> ▪ FICA ▪ Retirement Annuity Unemployment insurance ▪ Worker’s Compensation ▪ Health insurance ▪ Life insurance ▪ Disability insurance ▪ Tuition benefits for employees (excluding dependent tuition benefits effective July 1, 1999) ▪ Mass transit passes, effective July 1, 2006. ▪ Health savings accounts (employer contribution \$400 per eligible employee)Health Savings Accounts, effective January 1, 2007 ▪ Flu shot program, July 1, 2021 ▪ Adoption assistance, effective July 1, 2021 ▪ Back-up care, effective July 1, 2021 ▪ Family learning center (day care), effective July 1, 2021 ▪ Employee assistance program, effective July 1, 2021 ▪ Cost of benefit plan audits and trust administration fees, effective July 1, 2021 ▪ Other minor benefits, effective July 1, 2021 <p>Leave costs (e.g., vacation, holiday, sick leave) are included in charges for salaries. Separate claims for these costs are not made.</p>
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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION		CONTINUATION SHEET
		NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY
Item No.	Item Description Revision Number 10, Effective May, 2023	
2.6.1 Rev 5/23	<p><u>Method of Charging Direct Fringe Benefits</u></p> <p>All fringe benefits, excluding other leave costs, are charged to cost objectives based on an annual fringe benefit rate negotiated with the Department of Health and Human Services, Cost Allocation Services. Fringe benefit costs are projected annually based on actual prior year costs, adjusted as necessary to reflect anticipated costs. Carry-forward adjustments are made in the rate computation to compensate for prior year over- or under-recoveries. The rate base consists of the salaries and wages for all University employees.</p> <p>No fringe benefits are allocated to calendar-year salaries above a predetermined limit. This cap is evaluated annually or as needed to maintain a fair allocation of costs within the university, to the government and other sponsoring agencies.</p>	
2.7.0	<p><u>Description of Other Direct Costs.</u> The principal classes of other direct costs charged directly to Federally-sponsored agreements or similar cost objectives are defined in the reporting unit's accounting system by budget object codes. Major categories include, but are not limited to, travel, consultant costs, capital equipment and subcontracts.</p>	
2.8.0	<p><u>Cost Transfers.</u> The University burdens cost transfers with the indirect cost rate of the period in which the transfer takes place. The sending cost objective and receiving cost objective use the current overhead rate. All other components of the transferred cost (e.g., pay rates, material costs, etc.) are as originally charged. The impact of such transfers to federally sponsored agreements is relatively insignificant. The cost to modify the University's accounting system to accommodate these transfers is prohibitively expensive.</p>	
II-9		

<p style="text-align: center;">COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION</p>	<p style="text-align: center;">PART III - INDIRECT COSTS</p>
	<p style="text-align: center;">NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY</p>
<p style="text-align: center;">Item No.</p>	<p style="text-align: center;">Item Description</p>
	<p style="text-align: center;">Instructions for Part III</p> <p>Institutions should disclose how the segment's total indirect costs are identified and accumulated in specific indirect cost categories and allocated to applicable indirect cost pools and service centers within each major function or activity, how service center costs are accumulated and "billed" to users, and the specific indirect cost pools and allocation bases used to calculate the indirect cost rates that are used to allocate accumulated indirect costs to Federally sponsored agreements or similar cost objectives. A continuation sheet should be used wherever additional space is required or when a response requires further explanation to ensure clarity and understanding.</p> <p>The following Allocation Base Codes are provided for use in connection with Items 3.1.0 and 3.3.0.</p> <ul style="list-style-type: none"> 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 Production 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>

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION		PART III - INDIRECT COSTS																																																										
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3.1.0 Rev 4/06	<p><u>Indirect Cost Categories - Accumulation and Allocation.</u> This item is directed at the identification, accumulation and allocation of all indirect costs of the institution. (Under the 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 categories, indirect cost pools, other institutional activities, specialized service facilities and other service centers. Under the 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 Allowances/Interest</td> <td></td> <td></td> <td style="text-align: center;">1</td> </tr> <tr> <td> Building</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">L</td> <td></td> </tr> <tr> <td> Equipment</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">L</td> <td></td> </tr> <tr> <td> Capital Improvements to</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Land <u>1/</u></td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">Z</td> <td></td> </tr> <tr> <td> Interest <u>1/</u></td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">L</td> <td></td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">P</td> <td style="text-align: center;">2</td> </tr> <tr> <td>(c) General Administration and General Expense</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">C</td> <td style="text-align: center;">3</td> </tr> <tr> <td>(d) Departmental Administration</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">D</td> <td></td> </tr> <tr> <td>(e) Sponsored Projects Admin</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">D</td> <td></td> </tr> <tr> <td>(f) Library</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Y</td> <td></td> </tr> <tr> <td>(g) Student Administration and Services</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Y</td> <td></td> </tr> <tr> <td>(h) Other <u>1/</u></td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">Z</td> <td></td> </tr> </tbody> </table> <p><u>1/</u> Describe on a Continuation Sheet</p>				<u>Indirect Cost Category</u>	<u>Accumulation Method</u>	<u>Allocation Base Code</u>	<u>Allocation Sequence</u>	(a) Depreciation/Use Allowances/Interest			1	Building	Yes	L		Equipment	Yes	L		Capital Improvements to				Land <u>1/</u>	N/A	Z		Interest <u>1/</u>	Yes	L		(b) Operation and Maintenance	Yes	P	2	(c) General Administration and General Expense	Yes	C	3	(d) Departmental Administration	Yes	D		(e) Sponsored Projects Admin	Yes	D		(f) Library	Yes	Y		(g) Student Administration and Services	Yes	Y		(h) Other <u>1/</u>	N/A	Z	
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3.2.0 Rev 5/23	<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 service. Enter “Z” in Column 1, if not applicable.)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 10%;">(1)</th> <th style="width: 10%;">(2)</th> <th style="width: 10%;">(3)</th> <th style="width: 10%;">(4)</th> <th style="width: 10%;">(5)</th> <th style="width: 10%;">(6)</th> </tr> </thead> <tbody> <tr> <td>(a) Scientific Computer Operations</td> <td>Z</td> <td>-</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(b) Administrative Computing</td> <td>C</td> <td>B</td> <td>C</td> <td>B</td> <td>A</td> <td>B</td> </tr> <tr> <td>(c) Animal Care Facilities</td> <td>A</td> <td>A</td> <td>C</td> <td>B</td> <td>A</td> <td>Y</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> </tbody> </table> <p style="text-align: right; margin-right: 100px;"><i>See Continuation Sheet</i></p> <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 (except those outside the University) are charged at the same billing rates; Code “B” -- some users are charged at different rates than other users (explain on a Continuation Sheet.)</p> <p>(5) <u>Actual Costs vs. Revenues Code:</u> Code “A” -- billings (revenues) are compared to actual costs (expenditures) at least annually; Code “B” -- billings are compared to actual costs less frequently than annually.</p> <p>(6) <u>Variance Code:</u> Code “A” -- annual variances between billed and actual costs are prorated to users (as credits or charges); Code “B” -- variances are carried forward as adjustments to billing rate of future periods; Code “C” -- annual variances are charged or credited to indirect costs; Code “Y” -- other (explain on a Continuation Sheet).</p>							(1)	(2)	(3)	(4)	(5)	(6)	(a) Scientific Computer Operations	Z	-					(b) Administrative Computing	C	B	C	B	A	B	(c) Animal Care Facilities	A	A	C	B	A	Y	(d) Other Service Centers with Annual Operating Budgets Exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)						
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3.3.0	<p> <u>Indirect Costs Pools and Allocation Bases</u> (Identify all of the indirect cost pools established for the accumulation of indirect costs, excluding service centers, and the allocation bases used to distribute accumulated indirect costs to Federally sponsored agreements or similar cost objectives within each major function or activity. For all applicable indirect cost pools, enter the applicable Allocation Base Code A through P, Y or Z, to indicate the basis used for allocating accumulated pool costs to Federally sponsored agreements or similar cost objectives.) </p> <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;"><u>Indirect Cost Pools</u></th> <th style="text-align: right;"><u>Allocation Base Code</u></th> </tr> </thead> <tbody> <tr> <td colspan="2">A. Instruction</td> </tr> <tr> <td><u> X </u> On-Campus</td> <td style="text-align: right;"><u> D </u></td> </tr> <tr> <td><u> X </u> Off-Campus</td> <td style="text-align: right;"><u> D </u></td> </tr> <tr> <td><u> </u> Other <u>1/</u></td> <td style="text-align: right;"><u> </u></td> </tr> <tr> <td colspan="2">B. Organized Research</td> </tr> <tr> <td><u> X </u> On-Campus</td> <td style="text-align: right;"><u> D </u></td> </tr> <tr> <td><u> X </u> Off-Campus</td> <td style="text-align: right;"><u> D </u></td> </tr> <tr> <td><u> </u> Other <u>1/</u> Genome Sequencing Center</td> <td style="text-align: right;"><u> </u></td> </tr> <tr> <td colspan="2">C. Other Sponsored Activities</td> </tr> <tr> <td><u> X </u> On-Campus</td> <td style="text-align: right;"><u> D </u></td> </tr> <tr> <td><u> X </u> Off-Campus</td> <td style="text-align: right;"><u> D </u></td> </tr> <tr> <td><u> </u> Other <u>1/</u></td> <td style="text-align: right;"><u> </u></td> </tr> <tr> <td>D. Other Institutional Activities <u>1/</u></td> <td style="text-align: right;"><u> D </u></td> </tr> </tbody> </table> <p><u>1/</u> Describe on a Continuation Sheet</p>	<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 <u>1/</u>	<u> </u>	B. Organized Research		<u> X </u> On-Campus	<u> D </u>	<u> X </u> Off-Campus	<u> D </u>	<u> </u> Other <u>1/</u> Genome Sequencing Center	<u> </u>	C. Other Sponsored Activities		<u> X </u> On-Campus	<u> D </u>	<u> X </u> Off-Campus	<u> D </u>	<u> </u> Other <u>1/</u>	<u> </u>	D. Other Institutional Activities <u>1/</u>	<u> D </u>
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<p align="center">COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION</p>		<p align="center">PART III - INDIRECT COSTS</p> <p align="center">NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY</p>
Item No.	Item Description	
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, subgroupings of expenses, and elements of cost included.)</p>	
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., 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 fully reimbursed by the sponsoring organizations?</p> <p>A. <u> X </u> Yes B. <u> </u> No <u>1/</u></p> <p><u>1/</u> Describe on a Continuation Sheet</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION		CONTINUATION SHEET
		NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY
Item No.	Item Description Revision Number 6, Effective April, 2006	
3.1.0.a Rev 4/06	<p>Interest expense is the cost associated with external debt on buildings, equipment, and capital improvements as defined in A-21 section J.26. The total interest expense for a fiscal year is identified in the University's accounting system. A particular bond issue may finance several construction projects or items of capital equipment. The amount of interest allocated to each is based on that project or item's proportional share of the bond proceeds.</p>	
3.1.0.d Rev 4/06	<p><u>Accumulation Method</u></p> <p>Departmental Administration – Departmental Administration (DA) expenses are identified at two levels: Deans' office costs and academic department administrative costs:</p> <p>Deans' office costs and academic department costs are identified in the University's accounting system. Costs are transferred from department accounts into cost pools for academic department administrative costs using standard formulas to insure consistent and equitable treatment of F&A and direct costs. All cost pools for Dean's offices and academic departments receive applicable cross allocations from other pools (i.e., building and equipment depreciation, interest, operations and maintenance, general administration and general expenses). Academic departments receive a cross allocation of their Dean's office costs.</p> <p>Academic departments have four components of DA costs. Costs associated with administrative activities of department heads, faculty and other professional academic staff are covered by a standard allowance of 3.6% of modified total direct costs as specified in OMB Circular A-21. Salaries and wages for professional administrators are 100% allowable as DA. General support salaries and wages are accumulated using the Direct Cost Equivalent (DCE) methodology. The DCE method assumes the proportionality of general support salaries and wages to faculty and professional salaries in non-sponsored accounts is the same as in sponsored accounts. Residual costs in non-sponsored accounts are included in DA costs. Costs of supplies and other items are distributed between DA and other non-sponsored activities in each department based on the distribution of salaries and wages.</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION		CONTINUATION SHEET
		NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY
Item No.	Item Description Revision Number 7, Effective June, 2006	
	<p data-bbox="347 533 630 567"><u>Allocation Base Code</u></p> <p data-bbox="191 611 282 716">3.1.0.b Rev 6/06</p> <p data-bbox="347 611 1403 905">Operation and Maintenance – There are many individual cost pools and allocation bases within O&M specific to the Medical School and Hilltop campuses or to the overall University. The cost pools are specifically identified to an individual building, or are allocated to benefiting buildings based on assignable square footage, utility meters or other distribution methods, and are then allocated to functions based on the functional use of the net assignable space of the buildings. Descriptions of major O&M sub-pools and allocation bases are included in section 3.4.0.b.</p> <p data-bbox="191 947 282 980">3.1.0.f</p> <p data-bbox="347 947 1403 1129">Library – Library costs are allocated based on a cost analysis study of the usage of the University’s libraries by different categories of users and functions. The study is conducted in accordance with the requirements in section E.2.d. (3) of Circular A-21. A summary describing the study’s methodology and results is submitted with the University’s indirect cost proposal.</p> <p data-bbox="191 1171 282 1276">3.1.0.g Rev 4/06</p> <p data-bbox="347 1171 1403 1241">Student Administration and Services – Student Services costs are allocated entirely to the Instruction base.</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION	CONTINUATION SHEET
	NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY

Item
No.

Item Description
Revision Number 10, Effective May, 23

3.2.0
Rev
5/23

User Charges Code

The University's policy allows service centers to charge users outside of the University, non-federally sponsored users and other non-sponsored users, higher rates than federally-sponsored agreements. Federally-sponsored agreements are charged at the cost of services or products provided.

Animal Care Facilities Variance Code

The fully burdened variance costs are absorbed by the University. These costs are not recovered directly or indirectly from federally-sponsored agreements.

The following table identifies those additional service centers that have operating budgets that exceed \$2,000,000 and or that charge more than \$500,000 to organized research cost objectives.

Item No. 3.2.0 Revised	Recharge Center Name	Category Code	Burden Code	Billing Rate Code	User Charges Code	Actual Costs vs. Revenues Code	Variance Code
D	STOCKROOM	A	C	C	B	A	B
E	RESEARCH TESTING CORE	A	C	C	B	A	B
F	ONCOLOGY RESEARCH RECHARGE CENTER	A	C	C	B	A	B
G	MOLECULAR BIOLOGY STOCKROOM	A	C	C	B	A	B
H	TISSUE PROCUREMENT CORE	A	C	C	B	A	B
I	GENOME TECHNOLOGY ACCESS CENTER	A	A	C	B	A	B
J	CYCLOTRON FACILITY	A	A	C	B	A	B
K	MR FACILITY	A	A	C	B	A	B
L	BATEMAN MASS SPECTROMETER	A	C	C	B	A	B
M	CENTER FOR GENOME SCIENCES SEQUENCING	A	C	C	B	A	B
N	PROTEOMICS CORE LAB	A	C	C	B	A	B
O	WU CENTER FOR CELLULAR IMAGING: MICROSCOPY	A	C	C	B	A	B

- (1) Category Code: Use code "A" if the service center costs are billed only as direct costs of final cost objectives; code "B" if billed only to indirect cost categories or indirect cost pools; code "C" if billed to both direct and indirect cost objectives.
- (2) Burden Code: Code "A" -- center receives an allocation of all applicable indirect costs; code "B" -- partial allocation of indirect costs; Code "C" -- no allocation of indirect costs.
- (3) Billing Rate Code: Code "A" -- billing rates are based on historical costs; Code "B" -- rates are based on projected costs; Code "C" -- rates are based on a combination of historical and projected costs; Code "D" -- billings are based on the actual costs of the billing period; Code "Y" -- other (explain on a Continuation Sheet.)
- (4) User Charges Code: Code "A" -- all users are charged at the same billing rates; Code "B" -- some users are charged at different rates than other users (as explained above)
- (5) Actual Costs vs. Revenues Code: Code "A" -- billings (revenues) are compared to actual costs (expenditures) at least annually; Code "B" -- billings are compared to actual costs less frequently than annually.
- (6) Variance Code: Code "A" -- annual variances between billed and actual costs are prorated to users (as credits or charges); Code "B" -- variances are carried forward as adjustments to billing rate of future periods; Code "C" -- annual variances are charged or credited to indirect costs; Code "Y" -- other (explain on a Continuation Sheet).

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION		CONTINUATION SHEET
		NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY
Item No.	Item Description Revision Number 8, Effective February, 2007	
3.3.0 Rev 02/07	<p><u>Indirect Cost Pools and Allocation Bases</u> The composition of the Modified Total Direct Cost base is the same as the composition of the Modified Total Cost base described in section 3.5.0.c.</p>	
3.4.0.a Rev 6/06	<p><u>Composition of Indirect Cost Pools</u></p> <p>(a) <u>Depreciation/Use Allowances/Interest</u> Depreciation is made up of two separate pools of cost - buildings and equipment. See Section IV for further detail.</p> <p><u>Building</u> This cost pool consists of depreciation expense on a building by building basis. A study is performed on all on-campus buildings to determine the appropriate useful lives of individual components of each building. Any portion of the capitalized cost of buildings paid for by federal funds has been excluded from the calculation of building depreciation. <u>Equipment</u> This cost pool consists of depreciation expense for capitalized equipment. Subgroupings include equipment matched to a room in the space system, equipment not matched to a room in the space system, equipment in excluded space, and disposed equipment. Cost elements include depreciation on equipment capitalized according to the University's formal policy, depreciation on equipment purchased with non-federal sponsored funds after the project is completed, and a use allowance for fully depreciated equipment. Any portion of the capitalized cost of equipment paid for by federal funds has been excluded from calculation of equipment depreciation.</p> <p><u>Interest</u> This cost pool consists of external interest expense as described in Section 3.1.0.a. and includes interest on buildings, equipment, and capital improvements.</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION		CONTINUATION SHEET
		NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY
Item No.	Item Description Revision Number 7, Effective June, 2006	
3.4.0.b Rev 6/06	<p data-bbox="367 510 886 541">(b) <u>Operation and Maintenance (O&M)</u></p> <p data-bbox="423 548 1409 877">This cost pool consists of the expenses incurred for the administration, supervision, maintenance, preservation and protection of the University's physical plant. This cost pool also includes its allocable share of depreciation and interest costs. Major components are facilities management at each campus. Cost elements include salary and wages, fringe benefits, utilities, lease costs, materials and supplies. There are many individual cost pools and allocation bases within O&M specific to the Medical School and Hilltop campuses or to the overall University. Major O&M sub-pools include:</p> <p data-bbox="467 884 1398 953">Environmental Safety – Environmental protection and remediation costs, allocated on the basis of wet lab space.</p> <p data-bbox="467 959 1373 1104">Hilltop and Medical School Campus Wide O&M – Security, recycling, and other O&M costs for each campus, allocated to buildings on each campus using square footage, then to the function of the space for each building.</p> <p data-bbox="467 1110 1386 1255">Hilltop and Medical School Custodial and Maintenance – Custodial and maintenance costs for each campus, allocated on the basis of the buildings served on each campus using square footage, then to the function of the space for each building.</p> <p data-bbox="467 1262 1406 1407">Hilltop and Medical School Electric – The cost of providing electrical service to buildings on each campus through the power plant, allocated to buildings on the basis of meter readings, then to the function of the space for the applicable building.</p> <p data-bbox="467 1413 1406 1520">Hilltop and Medical School Insurance – Property insurance costs for each campus, allocated on the basis of the building and contents value for each building, then to the function of the space for each building.</p> <p data-bbox="467 1526 1403 1633">Hilltop and Medical Utility Support Costs – Utilities administration costs for each campus, allocated to applicable utility cost pools on a total cost basis.</p> <p data-bbox="467 1640 1382 1785">Hilltop Steam – The cost of providing steam service to buildings on the Hilltop campus, allocated to thermal plants on the basis of meter readings, then to buildings serviced by thermal plants using square footage, then to the function of the space for the applicable building.</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION		CONTINUATION SHEET
		NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY
Item No.	Item Description Revision Number 7, Effective June, 2006	
	<p>Medical School Steam – The cost of providing steam service to buildings on the Medical School campus, allocated to buildings on the basis of meter readings, then to the function of the space for the applicable building.</p> <p>Leased Space – Costs for leasing or renting space, allocated to buildings on the basis of lease or rent payments for specific buildings, then to the function of the space for the applicable building.</p> <p>Non-capitalized renewals and replacements – Non capitalized expenditures in plant funds, allocated to buildings on the basis of renovation costs incurred in each building, then to the function of the space for the applicable building.</p> <p>Non-central O&M – O&M costs incurred in department accounts, allocated to the function of the space for the applicable department.</p> <p>O&M by Building – O&M costs incurred in accounts established to accumulate costs for specific buildings, allocated to the function of the space for the applicable building.</p>	
3.4.0.c Rev 6/06	<p>(c) <u>General Administration and General Expense (GA)</u> This cost pool consists of expenses incurred for the general administrative functions of the institution and other expenses of a general character which do not relate solely to any major function. This cost pool also includes its allocable share of depreciation, interest, and O&M. Major components include financial management, human resources, purchasing, computing services, General Counsel, and the Chancellor’s office. Subgroupings include GA-Total University and GA-Non Clinical. Cost elements include salary and wages, fringe benefits, materials and supplies.</p>	
3.4.0.d Rev 6/06	<p>(d) <u>Departmental Administration</u> This cost pool consists of expenses incurred for administrative and supporting services that benefit common or joint departmental activities or objectives in academic deans’ offices and academic departments and divisions. This cost pool also includes its allocable share of depreciation, interest, O&M, and G&A. Major components include the dean’s offices and the administrative functions of each academic department. Subgroupings include the components described in the Section 3.1.0.d continuation for each school within the University. Cost elements include salary and wages, fringe benefits, and nonlabor costs.</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION		CONTINUATION SHEET
		NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY
Item No.	Item Description Revision Number 7, Effective June, 2006	
3.4.0.e Rev 6/06	(e) <u>Sponsored Project Administration (SPA)</u> This cost pool consists of expenses incurred for the administration of sponsored projects. This cost pool also includes its allocable share of depreciation, interest, O&M, and G&A. Major components include research administration (pre-award), grant administration (post-award), compliance, indirect cost accounting, research administration, and certain activities of technology management, primarily patent related. Subgroupings include SPA-University, SPA-Hilltop campus, and SPA-Medical school campus. Cost elements include salary and wages, fringe benefits, materials and supplies.	
3.4.0.f Rev 6/06	(f) <u>Library</u> This cost pool consists of expenses incurred for the operation of the University's libraries. This cost pool also includes its allocable share of depreciation, interest, O&M, and G&A. Major components and subgroupings include the Hilltop library, Business library, Law School library and Medical School library. Cost elements include salary and wages, fringe benefits, materials and supplies, and library books and journals.	
3.4.0.g Rev 6/06	(g) <u>Student Administration and Services</u> This cost pool consists of expenses related directly to students. This cost pool also includes its allocable share of depreciation, interest, O&M, and G&A. Major components include admissions, registrar, student aid administration, student health, student activities and programs, and dean of students. This pool is allocated directly to Instruction and there are no subgroupings of cost. Cost elements include salary and wages, fringe benefits, materials and supplies.	
3.5.0.a	<u>Composition of Allocation Bases</u> (a) <u>Depreciation/Use Allowance/Interest</u> <u>Building depreciation</u> is allocated on a building-by-building basis among the functions performed in each building (e.g., organized research, instruction) based on the amount of net assignable square feet (NASF) occupied by each function. Functional usage is determined on a room-by-room basis by a space inventory and functional use survey, which assigns a specific percentage of use to each function performed in each room. <u>Equipment depreciation</u> is allocated based on the functional use of the room or building in which the equipment is located. Functional usage is determined by the same space inventory and functional use survey described in the previous paragraph. <u>External interest</u> is allocated based on the debt incurred for construction and renovations of the specific building and then among the functions in the building as described in the paragraph on building depreciation.	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION		CONTINUATION SHEET NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY
Item No.	Item Description Revision Number 7, Effective June, 2006	
3.5.0.b Rev 6/06	<u>(b) Operations and Maintenance</u> is primarily allocated based on functional usage as determined by the space inventory and functional use survey described in the paragraph on the allocation of building depreciation. There are many individual cost pools and allocation bases within O&M specific to the Medical School and Hilltop campuses or to the overall University. The cost pools are specifically identified to an individual building, or are allocated to benefiting buildings based on assignable square footage, utility meters or other distribution methods, and are then allocated to function based on the functional use of the net assignable space of the buildings. A listing of major O&M sub-pools is included in section 3.4.0.b.	
3.5.0.c	<u>(c) General Administration and General Expenses (GA)</u> . GA expenses, including applicable cross allocations from other indirect cost pools, are allocated based on Modified Total Costs (MTC). MTC consists of all salaries and wages, fringe benefits, materials, supplies, services, travel and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract). MTC shall exclude equipment, capital expenditures, charges for patient care, tuition remission, rental costs of off-site facilities, scholarships, and fellowships as well as the portion of each subgrant and subcontract in excess of \$25,000.	
3.5.0.d	<u>(d) Departmental Administration (DA)</u> . DA expenses, including applicable cross allocations from other indirect cost pools, are allocated based on the Modified Total Direct Costs (MTDC) of each department. MTDC consists of the same cost elements as the MTC base used to allocate GA.	
3.5.0.e	<u>(e) Sponsored Projects Administration (SPA)</u> . SPA expenses, including applicable cross allocations from other indirect cost pools, are allocated based on the MTDC of the sponsored projects within each major function of the University. MTDC for this purpose consist of the same cost elements as the GA Allocation Base.	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION		CONTINUATION SHEET <hr/> NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY
Item No.	Item Description Revision Number 8, Effective February, 2007	
3.5.0.f Rev 02/07	<p> <u>(f) Library.</u> Library costs are allocated based on a cost analysis study of the usage of the University's libraries by different categories of users and functions. The study is conducted in accordance with the requirements in section E.2.d.(3) of Circular A-21. The library study involves the identification of individual library services, the assignment of costs to those services, and a survey of library users to determine their usage of the services for University functions (e.g., instruction, organized research, etc.). The survey is conducted during randomly selected survey periods throughout the fiscal year that are identified based on statistical sampling techniques. This process is used to develop statistics to allocate the costs of each library service. The study is conducted for the base year of each indirect cost proposal. A report describing the study's methodology and results is submitted with the University's indirect cost proposal. </p> <p> <u>Final Distribution Base</u> The Final Distribution Base (The base used to allocate the accumulated indirect costs of each major function to sponsored agreements within that function) is also MTDC and consists of the same costs elements as the base for allocating the administrative cost pools noted above. </p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION	PART IV - DEPRECIATION/USE ALLOWANCES
	NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY

Item No.	Item Description
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4.1.0	<p style="text-align: center;">Part IV</p> <p>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D in Column (2) describing the basis for determining useful life; a code from A through C in Column (3) describing how depreciation methods or use allowances are applied to property units; and Code A or B in Column (4) indicating whether or not the estimated residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code Z in Column (1) only, if an asset category is not applicable.)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Asset Category</th> <th style="text-align: center;">Depreciation Method (1)</th> <th style="text-align: center;">Useful Life (2)</th> <th style="text-align: center;">Property Unit (3)</th> <th style="text-align: center;">Residual Value (4)</th> </tr> </thead> <tbody> <tr> <td>(a) Land Improvements</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> A </u></td> <td style="text-align: center;"><u> B </u></td> </tr> <tr> <td>(b) Buildings</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> A </u></td> <td style="text-align: center;"><u> B </u></td> </tr> <tr> <td>(c) Building Improvements</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> A </u></td> <td style="text-align: center;"><u> B </u></td> </tr> <tr> <td>(d) Leasehold Improvements</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> A </u></td> <td style="text-align: center;"><u> B </u></td> </tr> <tr> <td>(e) Equipment</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> A </u></td> <td style="text-align: center;"><u> B </u></td> </tr> <tr> <td>(f) Furniture and Fixtures</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> A </u></td> <td style="text-align: center;"><u> B </u></td> </tr> <tr> <td>(g) Automobiles and Trucks</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> A </u></td> <td style="text-align: center;"><u> B </u></td> </tr> <tr> <td>(h) Tools</td> <td style="text-align: center;"><u> B </u></td> <td style="text-align: center;"><u> N/A </u></td> <td style="text-align: center;"><u> N/A </u></td> <td style="text-align: center;"><u> N/A </u></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. 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Other or more than one method <u>1/</u></p> </td> </tr> </table>	Asset Category	Depreciation Method (1)	Useful Life (2)	Property Unit (3)	Residual Value (4)	(a) Land Improvements	<u> A </u>	<u> C </u>	<u> A </u>	<u> B </u>	(b) Buildings	<u> A </u>	<u> C </u>	<u> A </u>	<u> B </u>	(c) Building Improvements	<u> A </u>	<u> C </u>	<u> A </u>	<u> B </u>	(d) Leasehold Improvements	<u> A </u>	<u> C </u>	<u> A </u>	<u> B </u>	(e) Equipment	<u> A </u>	<u> C </u>	<u> A </u>	<u> B </u>	(f) Furniture and Fixtures	<u> A </u>	<u> C </u>	<u> A </u>	<u> B </u>	(g) Automobiles and Trucks	<u> A </u>	<u> C </u>	<u> A </u>	<u> B </u>	(h) Tools	<u> B </u>	<u> N/A </u>	<u> N/A </u>	<u> N/A </u>	(I) Enter Code Y on this line if other asset categories are used and enumerate on a Continuation Sheet each such asset category and the applicable codes. (Otherwise enter Code Z.)	<u> Z </u>	<u> Z </u>	<u> Z </u>	<u> Z </u>	<p><u>Column (1)</u>-- Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. 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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION		PART IV - DEPRECIATION/USE ALLOWANCES
		NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY
Item No.	Item Description Revision Number 6, Effective April, 2006	
4.1.1	<p>Asset Valuation and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. <input checked="" type="checkbox"/> Yes B. <input type="checkbox"/> No <u>1/</u></p>	
4.2.0 Rev 4/06	<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 checked="" type="checkbox"/> Yes <u>1/</u> B. <input 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 type="checkbox"/> Excluded from determination of sponsored agreements costs B. <input checked="" type="checkbox"/> Credited or charged currently to the same pools to which the depreciation of the assets was originally charged C. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved D. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account Y. <input type="checkbox"/> Other(s) <u>1/</u> Z. <input type="checkbox"/> Not applicable</p>	
4.4.0 Rev 4/06	<p><u>Criteria for Capitalization.</u> (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)</p> <p>A. Minimum Dollar Amount <u>\$ 5,000</u> B. Minimum Life Years <u>1</u></p>	

<p align="center">COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION</p>		<p align="center">PART IV - DEPRECIATION/ USE ALLOWANCE</p>
		<p align="center">NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY</p>
Item No.	Item Description	
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></p> <p>B. <input checked="" type="checkbox"/> No</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION		CONTINUATION SHEET
		NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY
Item No.	Item Description Revision Number 6, Effective April, 2006	
4.1.0	<p>Useful Life Code</p> <p>The reporting unit makes use of two resources when determining the useful life of capital assets:</p> <ol style="list-style-type: none"> 1.) PricewaterhouseCoopers (the reporting unit's independent CPA firm) 2.) Guidelines established by the American Hospital Association. 	
4.2.0 Rev 4/06	<p>Fully Depreciated Assets – A 3.3% use allowance for fully depreciated equipment is included in the equipment cost pool.</p>	
4.4.0 Rev 4/06	<p>Section deleted</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION	PART V - OTHER COSTS AND CREDITS
	NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY

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

<p align="center">COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION</p>		<p align="center">CONTINUATION SHEET</p>
		<p align="center">NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY</p>
Item No.	Item Description	
5.2.0	<p>The University offsets credits such as purchases discounts, credit memos and insurance refunds against the specific direct or indirect costs to which they relate. Items such as library and parking fees and fines are handled as a general adjustment to the indirect pool to which they relate.</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION		PART VI -DEFERRED COMPENSATION AND INSURANCE COSTS
		NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY
Item No.	Item Description	
	Instructions for Part VI This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at the subordinate organization levels. Where the segment (reporting unit) does not directly incur such costs, the segment should, on a continuation sheet, identify the organizational entity that incurs and records such costs. When the costs allocated to Federally sponsored agreements are material, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page (I), General Instruction)	
6.1.0	<u>Pension Plans.</u>	
6.1.1	Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter the number of plans.)	
	<u>Type of Plan</u>	<u>Number of Plans</u>
	A. <input type="checkbox"/> Institution employees participate in State/ Local Government Retirement Plan(s)	<input type="checkbox"/>
	B. <input checked="" type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution.	<input type="checkbox"/> <u>1</u>
	C. <input type="checkbox"/> Institution has its own Defined- Contribution Plan(s) <u>1</u> / <u>1</u> / Describe on a Continuation Sheet.	<input type="checkbox"/>

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION		PART VI -DEFERRED COMPENSATION AND INSURANCE COSTS
		NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY
Item No.	Item Description	
6.1.2	Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)	
6.2.0	<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, state the plan name and indicate the approximate number and type of employees covered by each plan.) Z. <input checked="" type="checkbox"/> Not Applicable	
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices 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.)	
6.3.0	<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.) A. <input type="checkbox"/> When accrued (book accrual only) B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund C. <input type="checkbox"/> When contributions are made to a forfeitable fund D. <input type="checkbox"/> When the benefits are paid to employee E. <input type="checkbox"/> When amounts are paid to an employee welfare plan Y. <input checked="" type="checkbox"/> Other or more than one method <u>1</u> / Z. <input type="checkbox"/> Not applicable	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION		PART VI -DEFERRED COMPENSATION AND INSURANCE COSTS
		NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY
Item No.	Item Description Revision Number 6, Effective April, 2006	
6.4.0	<u>Self-Insurance Programs.</u> (Worker's Compensation, Liability and Casualty Insurance.)	
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.) A. ___ When claims are paid or losses incurred (no provision for reserves) B. ___ When provisions for reserves are recorded based on present value of the liability C. ___ When provisions for reserves are recorded based on the full or undiscounted value, contrasted with present value, of the liability D. ___ When funds are set aside or contributions are made to a fund Y. <u>X</u> Other or more than one method <u>1/</u> Z. ___ Not applicable	
6.4.2 Rev 4/06	Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.) A. ___ When losses are incurred (no provision for reserves) B. ___ When provisions for reserves are recorded based on replacement costs C. ___ When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles D. ___ Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves) Y. ___ Other or more than one method <u>1/</u> Z. <u>X</u> Not applicable	
	<u>1/</u> Describe on a Continuation Sheet.	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION		CONTINUATION SHEET NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY
Item No.	Item Description Revision Number 6, Effective April, 2006	
6.3.0 Rev 4/06	<p><u>Self-Insurance Programs (Employee Group Insurance)</u> The costs of providing self-insured employee group health insurance include actual claims, administrative fees, and an accrual for claims incurred but not reported. These costs are included in the fringe benefit rates described in Section 2.6.1. As described in that section these costs are projected annually, adjusted for prior year over and under recoveries, and divided by the projected number of eligible full-time and part-time employees. The resulting amount per employee is charged to sponsored agreements and other cost objectives in proportion to the distribution of each employee's biweekly or monthly salary.</p>	
6.4.1 Rev 4/06	<p><u>Self-Insurance Programs (Worker's Compensation and Liability)</u> The University participates in a pool with other universities to self-insure for worker's compensation. The pool sets premiums consistent with other commercial insurers. The University also purchases an excess cost policy against individual claims above specified levels. Each department pays the same annual amount per employee. This cost is allocated to cost objectives in the same way salary costs are allocated.</p> <p>The University purchases liability insurance and is not self-insured for liability insurance.</p>	
6.4.2 Rev 4/06	<p><u>Self-Insurance Programs (Casualty Insurance)</u> Section deleted</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION		PART VII - CENTRAL SYSTEM OR GROUP EXPENSES
		NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY
Item No.	Item Description	
	DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.	
	Instructions for Part VII	
	This part should be completed <u>only</u> by the central system office or a group office of an educational system when that office is responsible for administering two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VI of the Disclosure Statement.	
	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 group office, disclosure should cover all of the subordinate organizations administered by that group office.	
7.1.0	<u>Organizational Structure.</u> On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDCs), Government-owned Contractor-operated (GOCO) facilities, and lower- tier group offices serviced by the reporting unit.	
7.2.0	<u>Cost Accumulation and Allocation.</u> On a continuation sheet, provide a description of:	
	A. The services provided to segments of the university or university system (including hospitals, FFRDCs, 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.	

<p align="center"> COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION </p>		<p align="center"> PART VII - CENTRAL SYSTEM OR GROUP EXPENSES </p>
		<p align="center"> NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY </p>
Item No.	Item Description	
7.2.0	<p> D. Any costs that are transferred from a segment <u>to</u> the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state. </p> <p> E. Any fixed management fees that are charged to a segment(s) in lieu of a prorata or allocation basis and the basis for such charges. If none, so state. </p>	

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

CONTINUATION SHEET

NAME OF REPORTING UNIT:
WASHINGTON UNIVERSITY

User Charges Code The University's policy allows service centers to charge users outside of the University higher rates than internal users of the service. All internal users (e.g., students, federally-sponsored agreements, and privately-sponsored agreements) are charged the same rate.

Animal Care Facilities Variance Code Variances are deficits and are absorbed by the University. These costs are not recovered directly or indirectly from federally-sponsored agreements.

Recharge Centers	1 Category Code	2 Burden Code	3 Billing Rate Code	4 Users Charges Code	5 Actual Costs vs. Revenues Code	6 Variance Code
BIOCHEMISTRY STOCKROOM	A	B	C	B	A	B
BIOLOGIC THERAPY CORE FACILITY	A	A	C	B	A	B
CCIR MRI 1.5 T	A	A	C	B	A	B
CCIR MRI 3 T	A	A	C	B	A	B
CCIR PET/CT	A	A	C	B	A	B
CCIR-BIOGRAPH MMR	A	B	C	B	A	B
CGS CLUSTER RECHARGE	A	B	C	B	A	B
CGS SEQUENCING RECHARGE	A	B	C	B	A	B
COMPUTER SUPPORT GROUP	A	B	C	B	A	B
CYCLOTRON FACILITY SSF	A	A	C	B	A	B
FACILITIES - MACHINE SHOP	A	B	C	B	A	B
FACS FACILITY	A	B	C	B	A	B
GENOME ENGINEERING CENTER	A	A	C	B	A	B
IP STEM CELL CENTER	A	A	C	B	A	B
METABOLOMICS CORE	A	B	B	B	A	B
MO FLO CELL SORTING CORE	A	A	C	B	A	B
MOLECULAR BIOLOGY STOCKROOM	A	B	C	B	A	B
MOUSE GENETICS CORE (MGC) FACILITY	A	B	C	B	A	B
MR FACILITY	A	A	C	B	A	B
PRE-CLINICAL PET/CT FACILITY	A	B	C	B	A	B
PROTEOMICS CORE LAB	A	B	C	B	A	B
RADIATION SAFETY OFFICE	A	B	C	B	A	B
RESEARCH SERVICES	A	B	C	B	A	B
SMALL ANIMAL MR FACILITY	A	A	C	B	A	B
STROKE COORDINATOR COST CENTER	A	B	C	B	A	B
TISSUE PROCUREMENT CORE	A	A	C	B	A	B
TRANSGENIC MOUSE CENTER	A	B	C	B	A	B
WUCCI RECHARGE CENTER	A	B	C	B	A	B
BATEMAN MASS SPECTROMETER*	A	B	C	B	A	B
CHIPS - IMLC CYTOF*	A	B	C	B	A	B
DEBT SHARED DIRECT RESEARCH EXPENSE*	A	B	C	B	A	B
CARDIO IMAGING & CLIN RESEARCH CORE LAB*	A	B	C	B	A	B
CHEMISTRY-METABOLOMICS*	A	B	C	B	A	B
CENTRAL LAB PROCESSING - HEMATOLOGY*	A	B	C	B	A	B
ANTIBODIES DR. HOLTZMAN LAB*	A	B	C	B	A	B
CRTU-RECHARGE CENTER*	A	B	C	B	A	B
NEOANTIGEN DNA VACCINE*	A	B	C	B	A	B
CHIPS - IMLC FORTESSA*	A	B	C	B	A	B
WUCCI MICROSCOPY*	A	B	C	B	A	B
WUCCI LIGHT MICROSCOPY*	A	B	B	B	A	B
TPC - KITS*	A	B	C	B	A	B
ARIA FUSION RECHARGE CENTER*	A	B	C	B	A	B
KTRC*	A	B	C	B	A	B
CHIPS IML MASS SPECTROMETER*	A	B	C	B	A	B
HAMLET CORE*	A	B	C	B	A	B
DIAN EXOME RECHARGE CENTER - KARCH*	A	B	C	B	A	B
DNA/RNA PURIFICATION CORE HOPE CENTER*	A	B	C	B	A	B
DSG COMPUTING CLUSTER*	A	A	C	B	A	B
CHEMISTRY-BIOMEDICAL MASS	A	B	C	B	A	B
MTAC AT MGI*	A	A	C	B	A	B
STRUCTURAL BIOLOGY CORE*	A	B	C	B	A	B
DIAN EXOME - CRUCHAGA*	A	B	C	B	A	B
TPC - KITS (FEDERAL)*	A	B	C	B	A	B
SPECTROPHOTOMETER*	A	B	C	B	A	B
MORPHOLOGY CORE FACILITY*	A	B	C	B	A	B
WUPAARC*	A	B	C	B	A	B
ONCOLOGY RESEARCH RECHARGE CENTER*	A	B	C	B	A	B
FUNCTIONAL ASSESSMENT CORE*	A	B	C	B	A	B
SARRP - SMALL ANIMAL RADIATION*	A	B	C	B	A	B
GLASSWARE WASHING FACILITY*	A	B	C	B	A	B
ECRC - RECHARGE CENTER*	A	B	C	B	A	B
CSF/PLASMA SAMPLES*	A	B	C	B	A	B
LCMS*	A	B	C	B	A	B
YEDI CORE*	A	B	C	B	A	B
BIOCHEMISTRY - TYPHOON*	A	B	C	B	A	B
AMP AUTOPSY*	A	B	C	B	A	B
CRTC RECHARGE CENTER*	A	B	C	B	A	B
JEFF MINER RECHARGE CENTER*	A	B	C	B	A	B
CRTC POSTER PRINTING*	A	B	B	B	A	B

MOBILE HEALTH RESEARCH CORE*	A	B	C	B	A	B
BIOPLEX SERVICES*	A	B	C	B	A	B
CHIPS - IMLC - SPECIMEN PROCESSING*	A	B	C	B	A	B
CHEP CENTER*	A	B	C	B	A	B
CLINICAL RESEARCH LAB*	A	B	C	B	A	B
IRAC SPA FUNDS*	A	B	C	B	A	B
BJCIH - EQUIPMENT MAINTENANCE*	A	B	C	B	A	B
DUBOIS TESTING SERVICES*	A	B	C	B	A	B
PATHOLOGY DERMPATH*	A	B	B	B	A	B
Center for Investigation of Membrane Disease*	A	B	B	B	A	B
BIOCHEMISTRY NMR FACILITY*	A	B	B	B	A	B
KODAK*	A	B	C	B	A	B
HEALTH BEHAVIOR OUTREACH CORE*	A	B	C	B	A	B
POSTERS ADRC*	A	B	C	B	A	B
MICROSCOPY*	A	B	C	B	A	B
GEL READER*	A	B	C	B	A	B
DRY ICE*	A	B	C	B	A	B
WHISC ANIMAL RESEARCH HISTOLOGY*	A	B	B	B	A	B
SKELETAL IMAGING & PHENOTYPING-SKIP	A	B	C	B	A	B
CCIR METABOLIC SERVICE*	A	B	B	B	A	B
MDS-ONCOLOGY 5TH FLOOR*	A	B	C	B	A	B
WUBIOS - COMPUTING RES.*	A	B	C	B	A	B
PEDIATRICS SEAHORSE ANALYZER*	A	B	B	B	A	B
WHISC BRAIN MICROANATOMY*	A	B	B	B	A	B
CREP HS HISTOCORE*	A	B	B	B	A	B
FACS SCAN RECHARGE CENTER*	A	B	C	B	A	B
CHIPS IML IMAGING CODEX HYPERION*	A	B	B	B	A	B
SOFTWARE SUBSCRIPTIONS*	A	B	C	B	A	B
MEA FEES HOPE CENTER RCC*	A	B	C	B	A	B
NEXT GEN IMMUNOLOGY*	A	B	C	B	A	B
GYN ONC BIODEPOSITORY*	A	B	B	B	A	B
EQUIPMENT COMMON CORE*	A	B	C	B	A	B
MOLECULAR BIOLOGY SERVICES*	A	A	C	B	A	B
EM LAB*	A	B	C	B	A	B
TRANSGENIC VECTORS CORE HOPE CENTER*	A	B	C	B	A	B
CYTOGENOMICS RESEARCH*	A	B	C	B	A	B
HUMAN PLURIPOTENT STEM CELL*	A	B	C	B	A	B
WUCCI CONVENTIONAL EM/CLEM*	A	B	B	B	A	B
HISTOLOGY SERVICES*	A	B	C	B	A	B
ZEBRAFISH RESEARCH SERVICES*	A	B	C	B	A	B
ADRC LUMBAR PUNCTURES*	A	B	C	B	A	B
OTHER ASSAY RECHARGE CENTER*	A	B	C	B	A	B
DRIVING LAB*	A	A	C	B	A	B
NEUROSCIENCE - NTH RECHARGE CENTER*	A	B	B	B	A	B
HISTOLOGY SERVICE CENTER*	A	B	C	B	A	B
RADCORE*	A	A	C	B	A	B
ZEBRAFISH VIVARIUM FOR NRB*	A	B	B	B	A	B
NEUROIMAGING CORE HOPE CENTER*	A	B	C	B	A	B
MEDIA PREP FACILITY*	A	B	C	B	A	B
BREAST CANCER REGISTRY*	A	B	C	B	A	B
BIOINFORMATICS RECHARGE CORE*	A	B	C	B	A	B
BODY DONOR PROGRAM*	A	B	C	B	A	B
DCR SPECIMEN COLLECTION*	A	B	C	B	A	B
MOLECULAR MICROBIOLOGY IMAGING*	A	A	C	B	A	B
ADVANCED BIOCONTAINMENT FACILITY*	A	B	C	B	A	B
CELL DIVE RECHARGE CENTER*	A	B	C	B	A	B
COBRAS RECHARGE CENTER*	A	B	C	B	A	B
ANIMAL MODELS CORE HOPE CENTER*	A	B	C	B	A	B
SILQ RECHARGE CENTER*	A	B	C	B	A	B
BIOSTAT CONSULTING*	A	B	C	B	A	B
MOUSE PHENOTYPE CORE*	A	B	C	B	A	B
CIU (CLINICAL INVESTIGATIVE UNIT)*	A	B	C	B	A	B
MSD ASSAY TESTING*	A	B	C	B	A	B
NRB RECHARGE CENTER*	A	A	C	B	A	B
HRPO RECHARGE CENTER*	A	B	C	B	A	B
DSIL STOCKROOM*	A	B	C	B	A	B
TETRAMER TESTING*	A	B	C	B	A	B
DIGITAL IMAGING - RESEARCH*	A	B	C	B	A	B
CADR RECHARGE CENTER*	A	B	C	B	A	B
INTERLIBRARY LOAN*	A	B	C	B	A	B
AMP RESEARCH*	A	A	C	B	A	B
HYBRIDOMA CENTER*	A	B	C	B	A	B
ADMINISTRATIVE DATA CORE SERVICES*	A	B	C	B	A	B
PCR RECHARGE CENTER*	A	B	C	B	A	B
VOLUNTEERS FOR HEALTH*	A	B	C	B	A	B
HTS ROBOTICS CORE*	A	B	C	B	A	B
MOLECULAR BIOLOGY CORE HOPE CENTER*	A	B	C	B	A	B
T.S.P.R. RECHARGE CENTER*	A	B	C	B	A	B
3D PRINTING FACILITY*	A	B	C	B	A	B
WUCCI: CRYO-EM*	A	B	C	B	A	B
ZEBRAFISH FACILITY*	A	B	C	B	A	B
BIOSTATISTICS CORE*	A	B	C	B	A	B
2 PHOTON CORE*	A	B	C	B	A	B
RADIOLOGY RIF SERVICES*	A	A	B	B	A	B
MOLECULAR IMAGING CENTER*	A	A	B	B	A	B

	GTAC@MGI*	A	A	C	B	A	B
	INFORMATICS CORE SERVICE*	A	B	C	B	A	B
	RESEARCH TESTING CORE*	A	B	C	B	A	B
	GNOTOBIOTICS*	A	B	C	B	A	B
	3618-SSF*	A	A	C	B	A	B
	COORDINATOR*	A	B	C	B	A	B
	DCM ANIMAL FACILITIES*	A	A	C	B	A	B
	ANIMAL FACILITIES*	A	B	C	B	A	B
	FORTESSA RECHARGE CENTER*	A	B	C	B	A	B
	WURN WASHU RESEARCH NETWORK*	A	B	C	B	A	B
	WASH U IT - RIS - ACTIVE STORAGE*	A	B	C	B	A	B
	HOLOLENS LAB*	A	B	C	B	A	B
	DIRC RECHARGE CENTER*	A	B	C	B	A	B
	PLANETARY RAMAN SPECTROSCOPY LAB*	A	B	C	B	A	B
	UNIVERSITY LIBRARIES - DATA SERVICES*	A	B	C	B	A	B
	ENVIRONMENTAL HEALTH & SAFETY*	A	B	C	B	A	B
	CHEMISTRY - COMPUTING*	A	B	C	B	A	B
	ISOTOPE COSMOCHEMISTRY LAB*	A	B	C	B	A	B
	LIQUID N2 SHOP*	A	B	C	B	A	B
	NOBLE GAS LAB*	A	B	C	B	A	B
	ISOTOPE LAB BRADLEY*	A	B	C	B	A	B
	X-RAY ABSORPTION AND EMISSION*	A	B	B	B	A	B
	EIT POSTER PRINTING*	A	B	C	B	A	B
	X-RAY FLOURESCENCE*	A	B	C	B	A	B
	CHEMISTRY-GLASS SHOP*	A	B	C	B	A	B
	ANALYTICAL BIOGEOCHEMISTRY*	A	B	C	B	A	B
	EARTH SCIENCES-X-RAY DIFFRACTION*	A	B	C	B	A	B
	ROCK DEFORMATION RESEARCH PROJECTS*	A	B	C	B	A	B
	BIOLOGY - VEHICLES*	A	B	C	B	A	B
	COMPUTING FACILITY PRINTER/POSTER*	A	B	C	B	A	B
	EXPERIMENTAL GEOCHEMISTRY*	A	B	C	B	A	B
	ISOTOPE GEOCHEMISTRY LABORATORY*	A	B	C	B	A	B
	EVALUATION CENTER - RECHARGE CENTER*	A	B	C	B	A	B
	MEMS MECHANICAL TESTING SUITE*	A	B	C	B	A	B
	EARTH SCIENCES-ELECTRON MICROPROBE*	A	B	C	B	A	B
	ENGINEERING - ULTRAFAST LASER FACILITY*	A	B	B	B	A	B
	BIOLOGY SHOP*	A	B	C	B	A	B
	NANO RESEARCH FACILITY*	A	B	C	B	A	B
	GLASS WASHING FACILITY*	A	B	C	B	A	B
	FIKE / SIMS LAB*	A	B	C	B	A	B
	EM FACILITY*	A	B	C	B	A	B
	RIS SECURE ENCLAVE*	A	B	B	B	A	B
	PLANT CHAMBER ACCOUNT*	A	B	C	B	A	B
	PHYSICS MACHINE SHOP*	A	B	C	B	A	B
	NASA - GODDARD RECHARGE*	A	B	C	B	A	B
	BIOLOGY STOCKROOM*	A	B	C	B	A	B
	IMSE CLEAN ROOM*	A	B	C	B	A	B
	CHEMISTRY-NMR FACILITY*	A	B	C	B	A	B
	GREEN HOUSE*	A	B	C	B	A	B
	CHEMISTRY - STOREROOM*	A	B	C	B	A	B
	WASH U IT - RIS - ARCHIVE STORAGE*	A	B	C	B	A	B
	CCIR PET/CT VISION BAY 5*	A	A	C	E	A	B
	WASHU IT RESEARCH INFRASTRUCTURE*	A	B	C	B	A	B

*New Centers since last revision

- (1) **Category Code:** Use code "A" if the service center costs are billed only as direct costs of final cost objectives; code "B" if billed only to indirect cost categories or indirect cost pools; code "C" if billed to both direct and indirect cost objectives.
- (2) **Burden Code:** Code "A" -- center receives an allocation of all applicable indirect costs; code "B" -- partial allocation of indirect costs; Code "C" -- no allocation of indirect costs.

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- (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 Cont. Sheet).
- (4) **User Charges Code:** Code "A" -- all users are charged at the same billing rates; Code "B" -- some users are charged at different rates than other users (explain on a Continuation Sheet.)
- (5) **Actual Costs vs. Revenues Code:** Code "A" -- billings (revenues) are compared to actual costs (expenditures) at least annually; Code "B" -- billings are compared to actual costs less frequently than annually.
- (6) **Variance Code:** Code "A" -- annual variances between billed and actual costs are prorated to users (as credits or charges); Code "B" -- variances are carried forward as adjustments to billing rate of future periods; Code "C" -- annual variances are charged or credited to indirect costs

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTION	CONTINUATION SHEET
	NAME OF REPORTING UNIT: WASHINGTON UNIVERSITY

(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 Cont. Sheet).

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