

JOHNS HOPKINS UNIVERSITY

COST ACCOUNTING STANDARDS BOARD

**DISCLOSURE STATEMENT FOR
EDUCATIONAL INSTITUTIONS**

CASB DS-2

March 18, 2015

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	GENERAL INSTRUCTIONS
	JOHNS HOPKINS UNIVERSITY
<ol style="list-style-type: none"> 1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 	<p>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).</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>5. The Statement must be signed by an authorized signatory of the reporting unit.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>9. Disclosure Statements must be amended when disclosed practices are changed to comply with a new CAS or when practices are changed with or without agreement of the Government (Also see 48 CFR 9903.202-3).</p> <p>10. Amendments shall be submitted to the same offices to which submission would have to be made were an original Disclosure Statement being filed.</p> <p>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.</p>

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	COVER SHEET AND CERTIFICATION JOHNS HOPKINS UNIVERSITY
<p>Educational Institution</p> <p>(a) Name: Johns Hopkins University (Excluding Applied Physics Laboratory)</p> <p>(b) Street Address: 3910 Keswick Rd. Suite N5141</p> <p>(c) City, State and ZIP Code: Baltimore, Maryland 21218</p> <p>(d) Division or Campus of (if applicable)</p> <p>Reporting Unit is: (Mark one.)</p> <p>A. _____ Independently Administered Public Institution</p> <p>B. <u> X </u> Independently Administered Nonprofit Institution</p> <p>C. _____ Administered as Part of a Public System</p> <p>D. _____ Administered as Part of a Nonprofit System</p> <p>E. _____ Other (Specify) _____</p> <p>Official to Contact Concerning this Statement:</p> <p>(a) Name and Title: Scott Jonas, Controller</p> <p>(b) Phone Number: (443)-997-3715</p> <p>Statement Type and Effective Date:</p> <p>A. (Mark type of submission. If a revision, enter number)</p> <p>(a) _____ Original Statement</p> <p>(b) <u> X </u> Amended Statement; Revision No. <u> 3 </u></p> <p>B. Effective Date of this Statement: (Specify) July 1, 2014</p> <p>Statement Submitted To (Provide office name, location and telephone number, include area code and extension):</p> <p>A. Cognizant Federal Agency: Cost Allocation Services Dept of Health and Human Services 7700 Wisconsin Ave Suite 2300 Bethesda, MD 20857</p> <p>B. Cognizant Federal Auditor: HHS Regional Inspector Generals Office Dept of Health and Human Services Region III 3535 Market Street Philadelphia, PA 19104</p>	

<p align="center">COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</p>	<p align="center">COVER SHEET AND CERTIFICATION</p>
	<p align="center">JOHNS HOPKINS UNIVERSITY</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: <u>March 18, 2015</u></p> <p align="center">(Signature)</p> <p align="center"><u>Scott Jonas</u> (Print or Type Name)</p> <p align="center"><u>Controller</u> (Title)</p> <p>THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. § 1001</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART I - GENERAL INFORMATION
		JOHNS HOPKINS UNIVERSITY
Item No.	Item Description Revision Number 3, Effective Date July 1, 2014	
Part I		
1.1.0	<p><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.)</p> <p>A. <input checked="" type="checkbox"/> Accrual</p> <p>B. <input type="checkbox"/> Modified Accrual Basis¹</p> <p>C. <input checked="" type="checkbox"/> Cash Basis</p> <p>Y. <input type="checkbox"/> Other</p>	
1.2.0	<p><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.)</p> <p>A. <input type="checkbox"/> Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)</p> <p>B. <input type="checkbox"/> Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)</p> <p>C. <input checked="" type="checkbox"/> Combination of A and B</p>	
1.3.0	<p><u>Unallowable Costs.</u> Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)</p> <p>A. <input type="checkbox"/> Specifically identified and recorded separately in the formal financial accounting records.¹</p> <p>B. <input type="checkbox"/> Identified in separately maintained accounting records or workpapers.¹</p> <p>C. <input type="checkbox"/> Identifiable through use of less formal accounting techniques that permit audit verification.¹</p> <p>D. <input checked="" type="checkbox"/> Combination of A, B or C¹</p> <p>E. <input type="checkbox"/> Determinable by other means.¹</p>	
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 a central office or group office allocates costs to a segment.</p>	

¹ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART I – CONTINUATION SHEET
		JOHNS HOPKINS UNIVERSITY
Item No.	Item Description Revision Number 3, Effective Date July 1, 2014	
	Part I	
1.1.0	<p>Description of Your Cost Accounting System for recording expenses charged to Federally sponsored agreements</p> <p>Direct costs for salaries and wages are charged to Federally sponsored agreements on a cash basis. Fringe benefits and service centers are charged to sponsored agreements based on established rates. Supplies, materials, and other expenses are charged on an accrual basis.</p> <p>Indirect costs and fringe benefit rates are based on the University’s annual financial statements which are prepared on an accrual basis.</p>	
1.2.0	<p>Integration of Cost Accounting with Financial Accounting.</p> <p>Direct costs charged to sponsored agreements are fully integrated with the University’s financial accounting system.</p> <p>Indirect and fringe benefit costs are charged to Federally sponsored agreements based on an institution-wide rate negotiated with the Department of Health and Human Services, Cost Allocation Services. Indirect costs are based on cost information generated by the financial accounting system. However, adjustments and reclassifications are needed to assign the costs enumerated in the University’s financial statements into the cost pools required by the OMB Uniform Guidance 2 CFR 200 Appendix III (c). The allocation of indirect costs and fringe benefits, and the development of indirect cost and fringe benefit rates, is accomplished through cost finding procedures which are not part of the formal accounting system as discussed in section 3.1.0.</p>	
1.3.0	<p>Unallowable Costs.</p> <p>Under the University’s policy, unallowable costs are charged to specific object codes in the accounting system. Costs incurred by organizational units whose overall activities are unallowable (e.g., University Development, Alumni Relations, etc.) are identified by the accounting system at the department or account level.</p>	
1.3.1 (R)	<p>Treatment of Unallowable Costs.</p> <p>Unallowable directly associated costs charged to specific object codes are excluded from charges to Federally sponsored agreements.</p> <p>As required by CAS 505, where unallowable costs would normally be part of a regular indirect cost allocation base, they will remain in that base. This is accomplished by classifying unallowable costs as “Other Institutional Activities” and allocating indirect costs to these activities as part of the normal indirect cost allocation process. The classification of unallowable activities as Other Institutional Activities is required by Appendix III A.1.d. in the Uniform Guidance. Cost overruns of sponsored agreements remain in the cumulative direct cost base of the sponsored activity for calculating the institutional indirect cost rates, if they are of a nature that would be included in the MTDC base, required by 2 CFR 200.451.</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART I - GENERAL INFORMATION
		JOHNS HOPKINS UNIVERSITY
Item No.	Item Description Revision Number 3, Effective Date July 1, 2014	
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>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART I – CONTINUATION SHEET
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1.5.0	<p>State Laws or Regulations</p> <p>JHU is a private institution. Cost accounting practices are not affected by state laws or regulations.</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II - DIRECT COSTS JOHNS HOPKINS UNIVERSITY
Item No.	Item Description Revision Number 3, Effective Date July 1, 2014	
	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	<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) ¹ Z. _____ Not Applicable	
2.3.2	Inventory Requisitions from Central or Common, Institution-owned Inventory. (Identify the inventory valuation method used to charge projects): A. _____ First In, First Out B. _____ Last In, First Out C. _____ Average ^{Costs} D. <u> X </u> Predetermined ^{Costs} Y. _____ Other(s) ¹ Z. _____ Not Applicable	

¹ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II – CONTINUATION SHEET
		JOHNS HOPKINS UNIVERSITY
Item No.	Item Description Revision Number 3, Effective Date July 1, 2014	
2.1.0 (R)	<p>Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives</p> <p>The University follows the general guidelines in sections 200.413 and 200.414 of the Uniform Guidance in determining the treatment of costs as direct or indirect. Accordingly, costs that can be identified specifically with a particular sponsored agreement, instructional activity, or other institutional activity, or can be directly assigned to such activities with a high degree of accuracy, are treated as direct costs. Costs incurred for common or joint objectives which cannot be identified with a particular sponsored agreement, instructional activity, or other institutional activity, are treated as indirect costs. The University’s indirect costs are consistent with the definitions of specific indirect cost categories in Appendix III section B of the Uniform Guidance.</p> <p>The University also follows the guidelines in Appendix III section B.6.b of the Uniform Guidance, which specify the treatment of certain costs commonly incurred by academic departments and organized research units. The University relies on the judgment of sponsoring federal agencies, and the actions they take on grant applications and contract proposals, in determining the treatment of certain types of costs as direct or indirect.</p> <p>The University procedures, as described in the Administrative Cost Policy ensures that costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs in accordance with the Uniform Guidance 2 CFR section 200.413. When administrative and clerical costs are directly charged to the sponsored agreements, it is because the nature of activity performed is different (thus creating an “unlike circumstance”) than the usual activities performed by the administrative personnel.</p> <p>Direct charging of administrative and clerical costs to grants is appropriate if specific conditions are met</p> <ul style="list-style-type: none"> • Services are integral to the projects scope of work • Costs involved can be specifically identified to the project • Administrative costs are included in the proposed budget or have prior written approval of the Federal awarding agency • The costs are not also recovered as indirect <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>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II – CONTINUATION SHEET
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Item No.	Item Description Revision Number 3, Effective Date July 1, 2014	
2.1.0	<p>Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives</p> <p>Within academic departments and organized research units, major cost categories are treated as follows:</p> <ul style="list-style-type: none"> • Salaries and fringe benefits of faculty, scientists, technical staff, lab assistants, and students associated with effort on sponsored agreements, instructional activities and other direct cost objectives, are treated as direct costs. Amounts provided to post doctoral and graduate students for work on sponsored agreements and teaching activities are also treated as a direct cost. Salaries and fringe benefits of faculty and professional staff associated with normal administrative activities are treated as indirect costs as described in 3.1.0. • Salaries and fringe benefits of administrative and clerical staff are normally treated as indirect costs, as required by Appendix III section B.6.b of the Uniform Guidance. These costs are treated as direct costs when the nature of the work performed under a particular sponsored agreement requires an extensive amount of administrative or clerical support and the costs meet the general criteria for direct charging in the Uniform Guidance 2 CFR 200 Subpart E (i.e., can be identified specifically with the project). These situations are considered “unlike circumstances” under CAS 502. For the development of the indirect cost rate a portion of clerical staff salary is assigned to non-sponsored bases based on the DCE-methodology discussed below. • The costs of research materials, supplies and equipment (e.g., chemicals, glassware, research record keeping and reporting materials and supplies, etc.), instructional supplies, animals, animal care and other specialized services, travel, consulting services, patient care, long distance telephone toll charges, and other items enumerated in 2.2.0 and 2.7.0 identifiable to research, instruction, or other direct cost objectives are treated as direct costs. • Repair and maintenance costs which are identifiable to sponsored agreements are treated as direct costs. Rent and other associated costs of facilities used to conduct off-campus sponsored agreements are also treated as direct costs. • The costs of office supplies, postage, local (basic) telephone costs, memberships, and similar costs are treated as indirect costs, except under conditions which the University considers “unlike circumstances” under CAS 502 as specified in University policy. <p>The University relies primarily on principal investigators or their designee to determine whether direct charges for administrative or clerical salaries, office supplies, postage, memberships, and similar costs are appropriate for a sponsored agreement, and to fully justify these costs to sponsoring agencies in grant applications and contract proposals. In negotiations, if the sponsoring agency approves the cost as part of the direct project budget, then the University will consider the cost an appropriate direct cost of the sponsored agreement.</p> <p>The University uses the DCE-methodology to assign salary and wages between non-sponsored direct bases and departmental administration. The University applies the percentage of the departmental salary and wages assigned to Departmental Administration (DA) per the DCE Methodology to the departmental non labor costs to assign supplies, travel, and other non-labor costs to instruction and departmental administration on a department basis.</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II - DIRECT COSTS				
		JOHNS HOPKINS UNIVERSITY				
Item No.	Item Description Revision Number 3, Effective Date July 1, 2014					
2.4.0	<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 costs within each major institutional function or activity that are charged as direct personal services.)					
2.5.0	<u>Method of Charging Direct Salaries 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>	Other	
		(1)	(2)	(3)	(4)	
	A.	Payroll Distribution Method (Individual time card/actual hours and rates)	_____	_____ <u>X</u> _____	_____ <u>X</u> _____	_____
	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> _____	_____
	D.	Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)	_____	_____	_____	_____
	Y.	Other(s) ¹	_____	_____	_____	_____
2.5.1	<u>Salary and Wage Cost Distribution Systems.</u> 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.) _____ Yes <u> X </u> No					

¹ Describe on a Continuation Sheet

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II – CONTINUATION SHEET JOHNS HOPKINS UNIVERSITY
Item No.	Item Description Revision Number 3, Effective Date July 1, 2014	
2.4.0	<p>Description of Direct Personal Services.</p> <p>The principal classes of direct personal service costs are faculty, scientists, technical staff, lab assistants, and students. Amounts provided to post doctoral and graduate students for work on research projects and teaching activities are also treated as a direct cost. The direct charges include salaries and fringe benefits. In the case of graduate students, compensation may include tuition and fees. Salaries and fringe benefits of administrative and clerical staff are charged directly under the conditions described in 2.1.0.</p>	
2.5.0	<p>Method of Charging Direct Salaries and Wages</p> <p>The University utilizes a web based Effort Reporting System (ERS). This system automates the process approved by HHS in March of 1984. Semi-monthly faculty, staff, and students certify their effort using the ERS.</p>	
2.5.1	<p>Salary and Wage Cost Distribution Systems.</p> <ul style="list-style-type: none"> • The ERS consists of after-the-fact effort reports for all individuals directly charged to sponsored agreements or work in an academic department where research is performed. The following individuals are excluded from the effort reporting process: <ul style="list-style-type: none"> • All support staff and senior staff whose primary appointments are not in academic or research departments and who are compensated 100% from University general funds. • Support staff and student employees on a weekly time-card system. • Individuals supported entirely from college work study programs. • Individuals supported entirely from qualified scholarships and fellowships. 	

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Item No.	Item Description Revision Number 3, Effective Date July 1, 2014	
2.5.2	<p><u>Salary and Wage Cost Accumulation System.</u></p> <p>(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the share of the total salary and wage costs attributable to each employee's direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and the wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.)</p>	
2.6.0	<p><u>Description of Direct Fringe Benefits Costs.</u> All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet <u>all</u> of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.)</p>	
2.6.1	<p><u>Method of Charging Direct Fringe Benefits.</u> (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0. is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)</p>	
2.7.0	<p><u>Description of Other Direct Costs.</u> All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.)</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II - CONTINUATION SHEET JOHNS HOPKINS UNIVERSITY
Item No.	Item Description Revision Number 3, Effective Date July 1, 2014	
2.5.2	<p>Salary and Wage Cost Accumulation System</p> <p>Responsible officials determine the planned distribution of each employee's salary which is entered into the payroll system using an electronic payroll distribution form. The payroll system distributes salary costs to University accounts, including sponsored agreements. Significant changes in work activity are identified on an ongoing basis and adjustments are made to the charges to reflect the changes. Certification statements are completed quarterly (support staff/eligible students) or semi-annual (faculty and senior staff) consistent with the after-the-fact effort process approved by HHS in March, 1984. This process is consistent with the requirements in section 200.430 of the Uniform Guidance.</p> <p>ERS identifies the salaries directly charged to sponsored agreements as well as the salaries the University specifically contributes to sponsored agreements as cost sharing.</p>	
2.6.0 (R)	<p>Description of Direct Fringe Benefits Costs</p> <p>The following fringe benefit costs are incorporated in the fringe benefit rate:</p> <ul style="list-style-type: none"> • Health and dental insurance • Life insurance • Pension • Other post-retirement benefits • FICA and Medicare • Tuition exemptions for employees • Unemployment compensation • Workers' compensation • Disability • Benefits administration • Vacation • Continuing Education • Payments for un-used sick leave upon retirement <p>The costs above are recorded on an accrual basis and are included in the fringe benefit cost pool used to develop the University's fringe benefit rate described in 2.6.1. Fringe benefits that are in the form of compensation paid to employees include holiday, sick leave, jury duty, bereavement, and military leave are included in the normal charges for salaries. However, payout of accrued sick leave for employees who retire from the University is included in the fringe benefit cost pool.</p>	

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Item No.	Item Description Revision Number 3, Effective Date July 1, 2014	
2.6.1 (R)	<p>Method of charging direct fringe benefits</p> <p>Fringe benefits are charged to cost objectives based on an annual fringe benefit rate negotiated with the Division of Health and Human Services, Cost Allocation Services. As noted in 2.6.0, costs included in the fringe benefit rate calculation are on an accrual basis.</p> <p>Fringe benefit costs are estimated based on actual prior years' costs and adjusted for prior year surplus/ deficit balances. The base consists of salaries and wages less vacation pay of all University employees (excluding the Applied Physics Laboratory) and a stipend base for postdocs receiving a fellowship.</p> <p>Severance pay resulting from a sponsored agreement termination is charged as a termination expense to the award.</p>	
2.7.0 (R)	<p>Description of Other Direct Costs.</p> <p>Principal categories of other direct costs include: travel; consulting services; patient care and subject costs; animals; animal care and other specialized and technical services; publication costs; sub-awards; equipment; alterations and renovations needed to meet specific project requirements; long distance telephone expenses; telecommunications expenses; repair and maintenance costs; rent and other facility costs of off-campus facilities.</p> <p>Direct charges for the cost of life and disability and other insurance occur in situations where post-docs receiving a stipend are working in areas of high risk exposure to viruses on the medical campus. This insurance is provided to reduce risk to both the University and the sponsor.</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II - DIRECT COSTS JOHNS HOPKINS UNIVERSITY																										
Item No.	Item Description Revision Number 3, Effective Date July 1, 2014																											
2.8.0	<p><u>Cost Transfers.</u> When Federally sponsored agreements or similar cost objectives are credited for cost transfers to other projects, grants or contracts, is the credit amount for direct personal services, materials, other direct charges and applicable indirect costs always based on the same amount(s) or rate(s) (e.g., direct labor rate, indirect costs) originally used to charge or allocate costs to the project (Consider transactions where the original charge and the credit occur in different cost accounting periods). (Mark one, if "No", explain on a continuation sheet how the credit differs from original charge.)</p> <p style="text-align: center;"> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No </p>																											
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 or materials, supplies, and services to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, explain on a continuation sheet.)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 45%;"></th> <th style="text-align: center; border-bottom: 1px solid black;"><u>Materials</u> (1)</th> <th style="text-align: center; border-bottom: 1px solid black;"><u>Supplies</u> (2)</th> <th style="text-align: center; border-bottom: 1px solid black;"><u>Services</u> (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)¹</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> <tr> <td>Z. Interorganizational transfers are not applicable.</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> </tbody> </table>					<u>Materials</u> (1)	<u>Supplies</u> (2)	<u>Services</u> (3)	A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.	_____	_____	_____	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) ¹	_____ <u>X</u> _____	_____ <u>X</u> _____	_____ <u>X</u> _____	Z. Interorganizational transfers are not applicable.	_____	_____	_____
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¹ Describe on a Continuation Sheet

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II - CONTINUATION SHEET
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2.8.0	<p>Cost Transfers</p> <p>The amount credited for direct costs and applicable indirect costs is the same as the amount originally charged for these costs. However, if a transfer relates to a prior year, and it is on a sponsored agreement where the rate changes, then the indirect cost rates of the new year is used in determining the amount credited to the agreement. When such transfers occur, they often involve follow-on years of the same agreement. The University does not believe that this practice has a material effect on charges to sponsored agreements. A modification of the University's practices to use the original rates would require costly systems and labor-intensive monitoring procedures that would not be cost effective.</p>	
2.9.0 (R)	<p>Interorganizational Transfers</p> <p>Transfers from the Applied Physics Laboratory (APL) are burdened with the indirect cost rates that the APL has negotiated with its cognizant agency in the Department of Defense (Navy). DHHS negotiated indirect cost rates for the University are not applied to the costs transferred from the APL.</p> <p>The University purchases security and custodial services from the Dome Corporation, which is a for profit entity jointly owned by the University and The Johns Hopkins Health System. The University also leases space and purchases utilities from various limited partnerships which are jointly owned with The Johns Hopkins Health System. The rates charged to the University approximate actual costs.</p>	

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	Instructions for Part III	
	<p>Institution should disclose how the segment’s total direct costs are identified and accumulated in specific indirect cost categories and allocated to applicable indirect cost pools and service centers within each major function or activity, how service center costs are accumulated and “billed” to users, and the specific indirect cost pools and allocation bases used to calculate the indirect cost rates that are used to allocate accumulated indirect costs to Federally sponsored agreements or similar final cost objectives. A continuation sheet should be used wherever additional space is required or when a response requires further explanation to ensure clarity and understanding.</p> <p>The following Allocation Base Codes are provided for use in connection with Items 3.1.0 and 3.3.0.</p> <ul style="list-style-type: none"> A. Direct Charge or Allocation B. Total Expenditures C. Modified Total Cost Basis D. Modified Total Direct Cost Basis E. Salaries and Wages F. Salaries, Wages and Fringe Benefits G. Number of Employees (head count) H. Number of Employees (full-time equivalent basis) I. Number of Students (head count) J. Number of Students (full-time equivalent basis) K. Student Hours—classroom and work performed L. Square Footage M. Usage N. Unit of Product O. Total Production P. More than one base (Separate Cost Groupings)¹ Y. Others Z. Category or Pool not applicable 	

¹ List on a continuation sheet, the category and sub-grouping(s) of expense involved and the allocation base(s) used.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III - INDIRECT COSTS																																																									
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3.1.0	<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 column heading, "Accumulation Method," insert "Yes" or "No" to indicate if the cost elements included in each indirect cost category are identified, recorded and accumulated in the institution's formal accounting system. If "No," describe on a continuation sheet, how the cost elements included in the indirect cost category are identified and accumulated. Under the column heading "Allocation Base," enter one of the allocation base codes A through P, Y, or Z, to indicate the basis used for allocating the accumulated costs of each indirect cost category to applicable indirect cost categories, indirect cost pools, other institutional activities, specialized service facilities and other service centers. Under the column heading "Allocation Sequence," insert 1, 2, or 3 next to each of the first three indirect cost categories to indicate the sequence of the allocation process. If cross-allocation techniques are used, insert "CA." If an indirect cost category listed in this section is not used, insert "NA.")</p> <table border="0" 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 Allowance/Interest</td> <td style="text-align: center;"><u>YES</u></td> <td style="text-align: center;"><u>L</u></td> <td style="text-align: center;"><u>1</u></td> </tr> <tr> <td> Building</td> <td style="text-align: center;"><u>YES</u></td> <td style="text-align: center;"><u>L</u></td> <td></td> </tr> <tr> <td> Equipment</td> <td style="text-align: center;"><u>YES</u></td> <td style="text-align: center;"><u>P</u></td> <td></td> </tr> <tr> <td> Capital Improvements to Land¹</td> <td style="text-align: center;"><u>YES</u></td> <td style="text-align: center;"><u>L</u></td> <td></td> </tr> <tr> <td> Interest</td> <td style="text-align: center;"><u>YES</u></td> <td style="text-align: center;"><u>P</u></td> <td style="text-align: center;"><u>2</u></td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td style="text-align: center;"><u>YES</u></td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>CA</u></td> </tr> <tr> <td>(c) General Administration and General Expense</td> <td style="text-align: center;"><u>NO</u></td> <td style="text-align: center;"><u>D</u></td> <td></td> </tr> <tr> <td>(d) Departmental Administration</td> <td style="text-align: center;"><u>YES</u></td> <td style="text-align: center;"><u>D</u></td> <td></td> </tr> <tr> <td>(e) Sponsored Projects Administration</td> <td style="text-align: center;"><u>YES</u></td> <td style="text-align: center;"><u>P</u></td> <td></td> </tr> <tr> <td>(f) Library</td> <td style="text-align: center;"><u>YES</u></td> <td style="text-align: center;"><u>Y</u></td> <td></td> </tr> <tr> <td>(g) Student Administration and Services</td> <td style="text-align: center;"><u>NO</u></td> <td style="text-align: center;"><u>D</u></td> <td></td> </tr> <tr> <td>(h) Other</td> <td></td> <td></td> <td></td> </tr> <tr> <td> - <i>Divisional Administration</i></td> <td style="text-align: center;"><u>NO</u></td> <td style="text-align: center;"><u>D</u></td> <td></td> </tr> </tbody> </table>			<u>Indirect Cost Category</u>	<u>Accumulation Method</u>	<u>Allocation Base Code</u>	<u>Allocation Sequence</u>	(a) Depreciation/Use Allowance/Interest	<u>YES</u>	<u>L</u>	<u>1</u>	Building	<u>YES</u>	<u>L</u>		Equipment	<u>YES</u>	<u>P</u>		Capital Improvements to Land ¹	<u>YES</u>	<u>L</u>		Interest	<u>YES</u>	<u>P</u>	<u>2</u>	(b) Operation and Maintenance	<u>YES</u>	<u>C</u>	<u>CA</u>	(c) General Administration and General Expense	<u>NO</u>	<u>D</u>		(d) Departmental Administration	<u>YES</u>	<u>D</u>		(e) Sponsored Projects Administration	<u>YES</u>	<u>P</u>		(f) Library	<u>YES</u>	<u>Y</u>		(g) Student Administration and Services	<u>NO</u>	<u>D</u>		(h) Other				- <i>Divisional Administration</i>	<u>NO</u>	<u>D</u>	
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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III - CONTINUATION SHEET JOHNS HOPKINS UNIVERSITY
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3.1.0	<p>Indirect Cost Categories Accumulation and Allocation</p> <p><u>Accumulation Method</u></p> <p>Capital Improvements to Land are recorded in the University's accounting system, which is used to compute annual depreciation costs.</p> <p>Interest Expense is associated with external debt on buildings, equipment, and capital improvements as defined in section 200.449 of the Uniform Guidance.</p> <p>Department Administration is not separately recorded in the University's accounting system. This cost pool consists of the costs associated with the administrative work of department heads, faculty, and other professional research and academic staff and other departmental support services.</p> <p>The costs associated with faculty, and other professional academic staff are covered by a standard allowance of 3.6% of modified total direct costs specified in Appendix III section B.6.a(2) of the Uniform Guidance.</p> <p>The remaining departmental support costs include the salaries and fringe benefits of administrative and clerical staff (excluding direct charges for administrative and clerical services under the conditions discussed in 2.1.0), departmental business managers, office supplies, postage, travel associated with administrative activities, etc. This portion of departmental administration expenses is determined through the use of the DCE as described in section 2.1.0.</p> <p>Divisional Administration is separately identified, recorded, and accumulated in the University's accounting system (see section 3.4.0). In addition, sabbatical leave as identified by the divisional business offices is then added to the Divisional Administration pool.</p> <p><u>Allocation Base Code</u></p> <p>Building & Equipment Depreciation and Interest is allocated to the individual functions performed in each building based on usable square feet of space excluding common areas such as hallways, stairwells, and restrooms.</p> <p>Capital Improvements to Land is allocated on a full-time equivalent basis to user categories of students and employees consistent with the standard methodology prescribed in the Uniform Guidance Appendix III Section B.2.b(4). The amount allocated to the student category is assigned to the instruction function. The amount allocated to the employee category is allocated to the major functions in proportion to the salaries and wages of all employees applicable to those functions.</p> <p>Operations and Maintenance costs are allocated to the benefiting functional activities based on square footage. The Utility Cost Allowance is added to the Operations and Maintenance (O&M) component.</p>	

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3.1.0	<p>Library costs are allocated based on the standard method prescribed in OMB Uniform Guidance, Appendix III section B.8, which uses a combination of full-time equivalent student and employee data and salary data in a multi-step allocation process.</p> <p>Student Services is allocated to the instruction function.</p> <p>Divisional Administration costs are allocated based on MTDC within the division.</p> <p><u>Allocation Sequence</u></p> <p>General Administration and Expense (GA) costs of the University are allocated to an indirect cost pool previously stepped down. Since the University incurs GA costs related to the O&M activities of the University, GA costs are cross allocated back into the O&M cost pool to properly allocate the O&M costs allowable under the Uniform Guidance 2 CFR 200 Subpart E.</p>	

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3.2.0 (R)	<p><u>Service Centers.</u> Service centers are departments or functional units which perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include "recharge centers" and the "specialized service facilities" defined in Section J of Circular A-21. (The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter "Z" in Column 1, if not applicable.)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 15%;"></th> <th style="width: 5%; text-align: center;">(1)</th> <th style="width: 5%; text-align: center;">(2)</th> <th style="width: 5%; text-align: center;">(3)</th> <th style="width: 5%; text-align: center;">(4)</th> <th style="width: 5%; text-align: center;">(5)</th> <th style="width: 5%; text-align: center;">(6)</th> </tr> </thead> <tbody> <tr> <td>(a)</td> <td>Scientific Computer Operations</td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>B</u></td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>B</u></td> </tr> <tr> <td>(b)</td> <td>Business Data Processing</td> <td style="text-align: center;">—</td> <td style="text-align: center;">—</td> <td style="text-align: center;">—</td> <td style="text-align: center;">—</td> <td style="text-align: center;">—</td> <td style="text-align: center;">—</td> </tr> <tr> <td>(c)</td> <td>Animal Care Facilities</td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>B</u></td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>B</u></td> </tr> <tr> <td>(d)</td> <td colspan="7">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> </tr> </tbody> </table> <p>See Continuation Sheet</p> <p>(1) Category Code: Use code "A" if the service center costs are billed only as direct costs of final cost objectives; code "B" if billed only to indirect cost categories or indirect cost pools; code "C" if billed to both direct and indirect cost objectives.</p> <p>(2) Burden Code: Code "A" - center receives an allocation of all applicable indirect costs; Code "B" - partial allocation of indirect costs; Code "C" - no allocation of indirect costs.</p> <p>(3) Billing Rate Code: Code "A" - billing rates are based on historical costs; Code "B" - rates are based on projected costs; Code "C" - rates are based on a combination of historical and projected costs; Code "D" - billings are based on the actual costs of the billing period; Code "Y" - other (explain on a Continuation Sheet).</p> <p>(4) User Charges Code: Code "A" - all users are charged at the same billing rates; Code "B" - some users are charged at different rates than other users (explain on a Continuation Sheet).</p> <p>(5) Actual Costs vs. Revenues Code: Code "A" - billings (revenues) are compared to actual costs (expenditures) at least annually; Code "B" - billings are compared to actual costs less frequently than annually.</p> <p>(6) Variance Code: Code "A" - Annual variance between billed and actual cost are prorated to users (as credits or charges); Code "B" - variances are carried forward as adjustments to billing rate of future periods; Code "C" - annual variances are charged or credited to indirect costs; Code "Y" - other (explain on a Continuation Sheet).</p>									(1)	(2)	(3)	(4)	(5)	(6)	(a)	Scientific Computer Operations	<u>C</u>	<u>B</u>	<u>C</u>	<u>A</u>	<u>A</u>	<u>B</u>	(b)	Business Data Processing	—	—	—	—	—	—	(c)	Animal Care Facilities	<u>A</u>	<u>B</u>	<u>C</u>	<u>A</u>	<u>A</u>	<u>B</u>	(d)	Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)						
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3.2.0 (R)	<p>Service Centers.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="width: 5%;">(1)</th> <th style="width: 5%;">(2)</th> <th style="width: 5%;">(3)</th> <th style="width: 5%;">(4)</th> <th style="width: 5%;">(5)</th> <th style="width: 5%;">(6)</th> </tr> </thead> <tbody> <tr><td>Genetic Core</td><td>C</td><td>B</td><td>C</td><td>A</td><td>A</td><td>B</td></tr> <tr><td>Academic Computing</td><td>C</td><td>B</td><td>C</td><td>A</td><td>A</td><td>B</td></tr> <tr><td>Uganda Core Lab</td><td>C</td><td>B</td><td>C</td><td>A</td><td>A</td><td>B</td></tr> <tr><td>Instrument Development</td><td>C</td><td>B</td><td>C</td><td>A</td><td>A</td><td>B</td></tr> <tr><td>PET Service Center</td><td>C</td><td>B</td><td>C</td><td>A</td><td>A</td><td>B</td></tr> <tr><td>Information Systems Development</td><td>C</td><td>B</td><td>C</td><td>A</td><td>A</td><td>B</td></tr> <tr><td>Telecommunications</td><td>C</td><td>B</td><td>C</td><td>B</td><td>A</td><td>B</td></tr> <tr><td>University Supply Store</td><td>C</td><td>B</td><td>C</td><td>A</td><td>A</td><td>B</td></tr> <tr><td>Jhpiego</td><td>A</td><td>C</td><td>C</td><td>A</td><td>A</td><td>B</td></tr> <tr><td>Messaging Collaboration</td><td>C</td><td>B</td><td>C</td><td>A</td><td>A</td><td>B</td></tr> <tr><td>IT Training Program</td><td>C</td><td>B</td><td>C</td><td>A</td><td>A</td><td>B</td></tr> <tr><td>New Cell Processing Gene</td><td>C</td><td>B</td><td>C</td><td>A</td><td>A</td><td>B</td></tr> <tr><td>Microarray Core</td><td>C</td><td>B</td><td>C</td><td>A</td><td>A</td><td>B</td></tr> <tr><td>Management & Staff Development</td><td>C</td><td>B</td><td>C</td><td>A</td><td>A</td><td>B</td></tr> <tr><td>Biological Repository</td><td>C</td><td>B</td><td>C</td><td>A</td><td>A</td><td>B</td></tr> <tr><td>Immunohistochemistry</td><td>C</td><td>B</td><td>C</td><td>A</td><td>A</td><td>B</td></tr> <tr><td>MRI Service Account</td><td>C</td><td>B</td><td>C</td><td>A</td><td>A</td><td>B</td></tr> </tbody> </table> <p>(4) User Charges Code:</p> <p>Telecommunications: External users of telecommunications are charged a surcharge for accessing usage of the University phone system above the standard rates charged to University accounts.</p>							(1)	(2)	(3)	(4)	(5)	(6)	Genetic Core	C	B	C	A	A	B	Academic Computing	C	B	C	A	A	B	Uganda Core Lab	C	B	C	A	A	B	Instrument Development	C	B	C	A	A	B	PET Service Center	C	B	C	A	A	B	Information Systems Development	C	B	C	A	A	B	Telecommunications	C	B	C	B	A	B	University Supply Store	C	B	C	A	A	B	Jhpiego	A	C	C	A	A	B	Messaging Collaboration	C	B	C	A	A	B	IT Training Program	C	B	C	A	A	B	New Cell Processing Gene	C	B	C	A	A	B	Microarray Core	C	B	C	A	A	B	Management & Staff Development	C	B	C	A	A	B	Biological Repository	C	B	C	A	A	B	Immunohistochemistry	C	B	C	A	A	B	MRI Service Account	C	B	C	A	A	B
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Item No.	Item Description Revision Number 3, Effective Date July 1, 2014																														
3.3.0	<p><u>Indirect Cost Pools and Allocation Bases</u> (Identify all of the indirect costs pools established for the accumulation of indirect costs, excluding service centers, and the allocation bases used to distribute accumulated indirect costs to Federally sponsored agreements or similar cost objectives within each major function or activity. For all applicable indirect cost pools, enter the applicable Allocation Base Code A through P, Y, or Z, to indicate the basis used for allocating accumulated pool costs to Federally sponsored agreements or similar cost objectives.)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 80%;"><u>Indirect Cost Pools</u></th> <th style="text-align: right; width: 20%;"><u>Allocation Base Code</u></th> </tr> </thead> <tbody> <tr> <td colspan="2">Instruction</td> </tr> <tr> <td>_____ On-Campus</td> <td style="text-align: right;">_____ <u>D</u></td> </tr> <tr> <td>_____ Off-Campus</td> <td style="text-align: right;">_____ <u>D</u></td> </tr> <tr> <td>_____ Other¹</td> <td style="text-align: right;">_____</td> </tr> <tr> <td colspan="2">Organized Research</td> </tr> <tr> <td>_____ On-Campus</td> <td style="text-align: right;">_____ <u>D</u></td> </tr> <tr> <td>_____ Off-Campus</td> <td style="text-align: right;">_____ <u>D</u></td> </tr> <tr> <td>_____ Other</td> <td style="text-align: right;">_____</td> </tr> <tr> <td colspan="2">Other Sponsored Activities</td> </tr> <tr> <td>_____ On-Campus</td> <td style="text-align: right;">_____ <u>D</u></td> </tr> <tr> <td>_____ Off-Campus</td> <td style="text-align: right;">_____ <u>D</u></td> </tr> <tr> <td>_____ Other</td> <td style="text-align: right;">_____</td> </tr> <tr> <td></td> <td>Other Institutional Activities¹</td> <td style="text-align: right;">_____</td> </tr> </tbody> </table>		<u>Indirect Cost Pools</u>	<u>Allocation Base Code</u>	Instruction		_____ On-Campus	_____ <u>D</u>	_____ Off-Campus	_____ <u>D</u>	_____ Other ¹	_____	Organized Research		_____ On-Campus	_____ <u>D</u>	_____ Off-Campus	_____ <u>D</u>	_____ Other	_____	Other Sponsored Activities		_____ On-Campus	_____ <u>D</u>	_____ Off-Campus	_____ <u>D</u>	_____ Other	_____		Other Institutional Activities ¹	_____
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3.4.0	<p><u>Composition of Indirect Cost Pools.</u> (For each pool identified under Items 3.1.0 and 3.2.0, describe on a continuation sheet the major organizational components, sub-groupings of expenses, and elements of cost included.)</p>																														
3.5.0	<p><u>Composition of Allocation Bases.</u> (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.</p>																														

¹ Describe on a Continuation Sheet.

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3.4.0	<p>Composition of Indirect Cost Pools</p> <p>Buildings/Equipment/Capital Improvements - The expenses under this category are the portions of the costs of the University which are computed in accordance with OMB Uniform Guidance 2 CFR section 200.436.</p> <p>Interest - The interest expense in this indirect cost pool is interest on external debt associated with buildings, land improvements, equipment, and capital improvements.</p> <p>Operations and Maintenance - The expenses under this heading are those that have been incurred for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant. It includes expenses such as janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; disaster preparedness; environmental safety; hazardous waste disposal; property, liability and all other insurance relating to property; space and capital leasing; facility planning and management; and central receiving. It also includes its allocable share of fringe benefit costs, depreciation, interest, and general administration.</p> <p>General Administration (GA) - The expenses under this heading are those that have been incurred for the general executive and administrative offices and other expenses of a general character which do not relate solely to any major function of the institution: i.e., solely to (1) instruction, (2) organized research, (3) other sponsored activities, or (4) other institutional activities. The GA category also includes its allocable share of fringe benefit costs, operation and maintenance, expenses, depreciation and use allowances, and interest costs. Examples of GA include; those expenses incurred by central administrative offices that serve the entire University such as, the President's office, budget and planning, general counsel, human resources, safety and risk management, controller's office, etc.</p> <p>Department Administration (DA) - The DA category are those expenses incurred for administrative and supporting services that benefit common or joint departmental activities or objectives. The DA category at the University does not include dean's expenses as they are categorized as Divisional Administration.</p> <p>Divisional Administration - The expenses under this heading are those that have been incurred for major organizational components such as dean's offices, business office, receiving dock, university health services, etc. It includes costs associated with approved sabbatical leave of faculty.</p> <p>Sponsored Projects Administration - The expenses under this heading are limited to those incurred by a separate organization(s) established primarily to administer sponsored projects. Examples of such costs are the office of cost analysis and research accounting, research administration, sponsored projects, nursing research administration, human subjects, patent costs etc. This pool also includes an allocable share of fringe benefits, general administration, operation and maintenance, interest, and depreciation.</p>	

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3.4.0	<p>Library - The expenses under this heading are those that have been incurred for the operation of the library including the cost of books and library materials purchased, less any items of library income that qualify as applicable credits under OMB Uniform Guidance 2 CFR Section 200.406. The library expense category also includes the fringe benefits applicable to the salaries and wages included therein, and appropriate share of general administration, operation and maintenance, interest, and depreciation.</p> <p>Student Services - The expenses under this heading are those that have been incurred for the administration of student affairs and for services to students, including expenses of such activities as deans of students, admissions, registrar, counseling and placement services, career counseling art workshop, student loans, summer programs, part-time programs, student and house staff services, student advisers, student health, commencements and convocations, etc. This category also includes the fringe benefits applicable to the salaries and wages included therein, and an appropriate share of general administration, operation and maintenance, interest, and depreciation.</p>	
3.5.0	<p>Composition of Allocation Bases</p> <p>Depreciation on Buildings and Equipment - Building and equipment depreciation is allocated to the individual functions performed in each building based on usable square feet of space excluding common areas such as hallways, stairwells, and restrooms.</p> <p>Capital Improvements to Land - Allocated to user categories of students and employees on a full-time equivalent basis. The amount allocated to the student category is assigned to the instruction function. The amount allocated to the employee category is allocated to the appropriate benefiting functions in proportion to the salaries and wages of all employees applicable to those functions.</p> <p>Interest - Interest costs are allocated on the same basis as depreciation on the buildings, land improvements, and equipment to which the interest relates.</p> <p>Operations and Maintenance - As noted in 3.1.0, all operation and maintenance expenses are allocated based on useable square footage. The specific allocation methodology for these expenses is the same as depreciation. The Utility Cost Allowance is added to the Operation and Maintenance component.</p>	

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3.5.0 (R)	<p>General Administration - General Administration is allocated based on Modified Total Costs (MTC). MTC consists of salaries and wages, fringe benefits, materials and supplies, services, travel, and sub-grants and subcontracts up to the first \$25,000 of each sub-grant and subcontract (regardless of the period covered by the sub-grant or subcontract). The following cost elements are excluded from the MTC base: equipment that meets the University's capitalization threshold, other capital expenditures, charges for patient care and tuition remission, space rental costs, scholarships and fellowships, participant support costs and the portion of each sub-grant and subcontract in excess of \$25,000.</p> <p>Department Administration - Department Administration is allocated based on the Modified Total Direct Costs (MTDC), as defined in Uniform Guidance 2 CFR 200 Appendix III. The administrative expense for each department is allocated to the direct functions within that department.</p> <p>Divisional Administration - Divisional Administration is allocated based on the Modified Total Direct Costs (MTDC), as defined in the Uniform Guidance 2 CFR 200 Appendix III. The administrative expense for each division is allocated to the direct functions within that division.</p> <p>Sponsored Projects Administration - Sponsored Projects Administration is allocated based on the MTDC (as defined in the Uniform Guidance 2 CFR 200 Appendix III) of the sponsored projects within each major function of the institution.</p> <p>Library - Library costs are allocated by individual libraries based on the standard method in Appendix III section B.8 of the Uniform Guidance 2 CFR 200 (see 3.1.0).</p> <p>Student Services - As noted in 3.1.0, the student services indirect cost pool is allocated to instruction.</p>	

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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</p> <p>B. _____ No¹</p>	

¹ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART IV - DEPRECIATION AND USE ALLOWANCES																																																					
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4.1.0	Part IV																																																						
	<p><u>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives.</u> (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D in Column (2) describing the basis for determining useful life; a code from A through C in Column (3) describing how depreciation methods or use allowances are applied to property units; and Code A or B in Column (4) indicating whether or not the estimated residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code Z in Column (1) only, if an asset category is not applicable)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></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 style="text-align: center;">(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 style="text-align: center;">(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 style="text-align: center;">(c) Building Improvements</td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>Y</u></td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>B</u></td> </tr> <tr> <td style="text-align: center;">(d) Leasehold Improvements</td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>Y</u></td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>B</u></td> </tr> <tr> <td style="text-align: center;">(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 style="text-align: center;">(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 style="text-align: center;">(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 style="text-align: center;">(g) Tools</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 style="text-align: center;">(I) Enter Code Y on this line</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> </tbody> </table> <p style="margin-left: 40px;">if other asset categories are used and enumerate on a continuation sheet each such asset category and the applicable codes. Otherwise enter Code Z.)</p>						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>Y</u>	<u>A</u>	<u>B</u>	(d) Leasehold Improvements	<u>A</u>	<u>Y</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>	(g) Tools	<u>A</u>	<u>C</u>	<u>A</u>	<u>B</u>	(I) Enter Code Y on this line	_____	_____	_____	_____
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	<p><u>Column (1) - Depreciation Method Code</u></p> <p>A. Straight Line B. Expensed at Acquisition C. Use Allowance Y. Other or more than one method¹</p>		<p><u>Column (2) - Useful Life Code</u></p> <p>A. Replacement Experience B. Term of Lease C. Estimated service life D. As prescribed for use allowance by Office of Management and Budget Circular No. A-21 Y. Other or more than one method¹</p>																																																				
	<p><u>Column (3) - Property Unit Code</u></p> <p>A. Individual units are accounted for separately B. Applied to groups of assets with similar service lines C. Applied to groups of assets with varying service lives Y. Other or more than one method¹</p>		<p><u>Column (4) - Residual Value Code</u></p> <p>A. Residual value is deducted B. Residual value is not deducted Y. Other or more than one method¹</p>																																																				

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4.1.0	<p>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives</p> <p>Building improvements are depreciated over the remaining useful life of the building. Leasehold improvements are depreciated over the lesser of 15 years or the remaining term of the lease. Leasehold improvements in space leased from the Johns Hopkins Health System are treated as building improvements and depreciated over 30 years.</p>	

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4.1.1	<p><u>Asset Valuations and Useful Lives.</u> Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. <input checked="" type="checkbox"/> Yes B. <input type="checkbox"/> No¹</p>	
4.2.0	<p><u>Fully Depreciated Assets.</u> Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Yes B. <input checked="" type="checkbox"/> No</p>	
4.3.0	<p><u>Treatment of Gains and Losses on Disposition of Depreciable Property.</u> Gains and losses are: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. <input checked="" type="checkbox"/> Excluded from determination of sponsored 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"/> Others Z. <input type="checkbox"/> Not applicable</p>	
4.4.0	<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>greater than 1 year</u></p>	
4.5.0	<p><u>Group or Mass Purchase.</u> Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes¹ B. <input checked="" type="checkbox"/> No</p>	

¹ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART IV - CONTINUATION SHEET JOHNS HOPKINS UNIVERSITY
Item No.	Item Description Revision Number 3, Effective Date July 1, 2014	
4.4.0	<p>Criteria for Capitalization</p> <p>Land Improvements to be capitalized include the cost of landscape, utility systems, surface parking lots, and outdoor public recreational fields having a cost in excess of \$100,000. All costs of land improvements associated with newly constructed buildings are capitalized.</p> <p>Building Renovations to be capitalized are significant alterations or structural changes that cost in excess of \$100,000.</p> <p>Software purchased and the cost to implement is capitalized if it exceeds \$100,000.</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART V - OTHER COSTS AND CREDITS
		JOHNS HOPKINS UNIVERSITY
Item No.	Item Description Revision Number 3, Effective Date July 1,2014	
	Part V	
5.1.0	<p><u>Method of Charging Leave Costs.</u> Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input checked="" type="checkbox"/> Cash B. <input checked="" type="checkbox"/> Accrual¹</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. <input type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate. B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool. C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs. D. <input checked="" type="checkbox"/> Combination of methods¹ Y. <input type="checkbox"/> Other</p>	

¹ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART V - CONTINUATION SHEET
		JOHNS HOPKINS UNIVERSITY
Item No.	Item Description Revision Number 3, Effective Date July 1, 2014	
5.1.0	<p>Method of Charging Leave Costs</p> <p>Accrued vacation costs are incorporated in the calculation of the fringe benefit rate as described in section 2.6.1</p>	
5.2.0	<p>Applicable Credits</p> <p>For discounts, rebates, allowances, recoveries or indemnities on losses and adjustments for erroneous charges, these credits are offset against the specific direct or indirect costs to which they relate. For fees, fines, etc., these credits are recorded as income and are not offset against costs.</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI DEFERRED COMPENSATION AND INSURANCE COSTS
		JOHNS HOPKINS UNIVERSITY
Item No.	Item Description Revision Number 3, Effective Date July 1, 2014	
	Instructions for Part VI	
	<p>This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.</p> <p>Where the segment (reporting unit) does not directly incur such costs, the segment should, on a continuation sheet, identify the organizational entity that incurs and records such costs. When the costs allocated to Federally sponsored agreements are material, the reporting unit should require that entity to complete the applicable portions of this Part IV. (See item 4, page (I), General Instructions)</p>	
6.1.0	<u>Pension Plans.</u>	
6.1.1	<u>Defined-Contribution Pension Plans.</u> Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)	
	<u>Type of Plan</u>	<u>Number of Plans</u>
	A. _____ Institution employees participate in State/Local Government Retirement Plan(s)	_____
	B. _____ Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution	_____
	C. <u>X</u> _____ Institution has its own Defined-Contribution Plan(s) ¹	_____ <u>2</u> _____
6.1.2	<u>Defined-Benefit Pension Plan.</u> (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 listed, state the plan name and indicate the approximate number and type of employees covered by each plan.) Z. [] Not Applicable	

¹ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI CONTINUATION SHEET JOHNS HOPKINS UNIVERSITY
Item No.	Item Description Revision Number 3, Effective Date July 1, 2014	
6.1.2	<p>Defined Benefit Pension Plan</p> <p>Defined Benefit Pension costs are charged to Federally sponsored agreements and similar cost objectives through the University's fringe benefit rate. Defined Benefit Pension costs are accounted for using the accrual basis of accounting prescribed by statement of Financial Accounting Standard No. 87.</p> <p>The following information applies to the Defined Benefit Pension Plan:</p> <ul style="list-style-type: none"> • Plan name - The Johns Hopkins University Support Staff Pension Plan • Actuarial cost method - Projected Unit Credit Cost Method • Asset valuation method - Market value of plan assets as of the valuation date as determined by the Trustee • Criteria for changing actuarial assumptions and computations - Actuarial assumptions and computations are selected by University management after consultation with the plan actuaries. Each significant assumption used reflects the best estimate solely with respect to that assumption. Assumptions are reviewed annually and modified if economic and demographic conditions warrant modification. • Amortization period for prior service costs - Prior service cost is amortized on a straight-line basis over the average remaining service period of active employees expected to receive benefits under the plan at the time of the plan amendment. • Amortization period for actuarial gains and losses - Any unrecognized gain or loss in excess of 10% of the greater of the plan's projected benefit obligation or fair value of plan assets is amortized on a straight-line basis over the average remaining service period of active employees expected to receive benefits under the plan. • Funding policy - Contributions are made to the plan sufficient to meet minimum funding requirements established under Sections 430 and 436 of the Internal Revenue Code. 	
6.2.0	<p>Post Retirement Benefits Other Than Pensions</p> <p>The University has one Post Retirement Medical Benefit plan, the Johns Hopkins University Post Retirement Medical Plan, which has approximately 15,000 participants. The Applied Physics Lab maintains their own Post Retirement Plan and is excluded from the University fringe benefit rate.</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI DEFERRED COMPENSATION AND INSURANCE COSTS
		JOHNS HOPKINS UNIVERSITY
Item No.	Item Description Revision Number 3, Effective Date July 1, 2014	
6.2.1	<u>Determination of Annual PRB Costs.</u> (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 uses, 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 non-forfeitable 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 ¹ Z. <input type="checkbox"/> Not Applicable	
6.4.0	<u>Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)</u>	
6.4.1	<u>Worker's Compensation and Liability.</u> Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.) A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves) B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund Y. <input checked="" type="checkbox"/> Other or more than one method ¹ Z. <input type="checkbox"/> Not Applicable	
6.4.2	<u>Casualty Insurance.</u> Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.) A. <input type="checkbox"/> When losses are incurred (no provision for reserves) B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less Observed depreciation (market value) excluding the value of land and other indestructibles. D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves) Y. <input checked="" type="checkbox"/> Other or more than one method ¹ Z. <input type="checkbox"/> Not Applicable	

¹ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI - CONTINUATION SHEET JOHNS HOPKINS UNIVERSITY
Item No.	Item Description Revision Number 3, Effective Date July 1, 2014	
6.4.1	<p>Worker's Compensation and Liability</p> <p>Costs to self insure worker's compensation liabilities are charged to Federally sponsored agreements or similar cost objectives through the University's fringe benefit rate. Costs are based on an annual actuarial valuation of claims paid and anticipated.</p> <p>Costs of liability programs are self-insured to certain limits with excess coverage provided by insurance carriers. Certain types of liability coverage (e.g., fidelity and crime, trustees, and officers liability) are provided solely by insurance carriers. Losses of self-insured amounts and insurance premiums paid are charged to Federally sponsored agreements or similar cost objectives through the University's Facility & Administrative cost rate.</p>	
6.4.2	<p>Casualty Insurance</p> <p>Costs of property and casualty programs are self-insured to certain limits with excess coverage provided by insurance carriers. Losses of self-insured amounts and insurance premiums paid are charged to Federally sponsored agreements or similar cost objectives.</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VII - CENTRAL SYSTEM OR GROUP EXPENSES
		JOHNS HOPKINS UNIVERSITY
Item No.	Item Description Revision Number 3, Effective Date July 1, 2014	
	DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.	
	Instructions for Part VII	
	<p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that office is responsible for administering two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p>	
7.1.0	<p><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 (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p>	
7.2.0	<p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <p>The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>How the costs of the services are identified and accumulated.</p> <p>The basis used to allocate the accumulated costs to the benefiting segments.</p> <p>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>Any fixed management fees that are charged to a segment(s) in lieu of a prorata or allocation basis and the basis of such charges. If none, so state.</p>	

