

The UCA Calculation and Reports



Agenda

- That was then, this is now- UCA History
- How to calculate the UCA
- Example of UCA calculation in CRIS
- UCA documentation & University trends
- Latest UCA updates/topics in the Uniform Guidance

The UCA Calculation and Reports

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- Assistance with federal Disclosure Statement (DS-2)
- Reviews of Service/Recharge Centers

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The UCA Calculation and Reports

The History of the UCA

- UCA stands for **Utility Cost Adjustment**
- Assumes **Research Lab** space draws more utilities
- Was put in place for F&A rates negotiated on or after July 1, 1998
- **1.3%** adjustment added to the Organized Research rates
- Only **65** institutions that previously had a utility special cost study were eligible

1.3

Changes in Eligibility in Uniform Guidance

- Allows **all** institutions to be eligible
- For **FY16** forward, all institutions can calculate and justify up to 1.3%
- UCA is not a given, must be **reviewed** and **negotiated**

2 CFR Part 200

- Appendix III, Section B.4.c



The UCA Calculation and Reports

The Calculation: Space

- First component is **space**
- **Goal** is to calculate ESF (Effective Square footage)
 - Considerations
 - Organized Research space
 - Room types
 - Assignable Square Feet



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The Calculation: Room Types

Postsecondary Education Facilities Inventory and Classification Manual (FICM): 2006 Edition

250 Research Laboratory
255 Research Laboratory Service
~~570 Animal Quarters~~
~~580 Greenhouse~~



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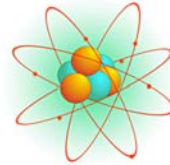
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The UCA Calculation and Reports

The Calculation: REUI

- **REUI**- Relative Energy Utilization Index-2.00
- Posted on OMB's website
- Must use rate posted at time of rate determination
- OMB will adjust the REUI no more often than annually nor less often than every five years



The Calculation: Effective Square Footage

- “Effective” Square Footage (ESF) is the assignable square footage multiplied by REUI

$$ASF \times REUI = ESF$$

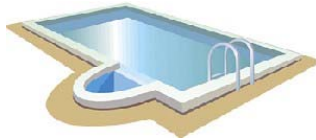
- Current UCA **doubles** Research lab square footage within a building
- ESF is the basis for the allocation of Utilities
- The difference in allocation results for the ASF vs. the ESF determines the UCA

$$O\&M \text{ using ESF} - O\&M \text{ using ASF} = UCA$$

The UCA Calculation and Reports

The Calculation: Steps- Part 1

- Separate utility costs into their own cost pools
- Allocate costs to benefitting buildings using ASF to determine rate before UCA
- Determine which room types qualify as “Research Labs” (for this example – 250/255 room types)
- Apply the current REUI to “Research Lab” space



Utilities



Other O&M Costs

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The Calculation: Steps- Part 2

- Calculate ESF for each building
- Calculate allocation stats using ESF
- Allocate the Utilities cost pool to benefitting buildings using ESF stats
- $UCA = (\text{Allocation using ESF}) - (\text{Allocation using ASF})$
- Remove any excess of 1.3% as capped costs



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The UCA Calculation and Reports

UCA - Organized Research rate

- Difference in O&M with and without the weighted space allocation

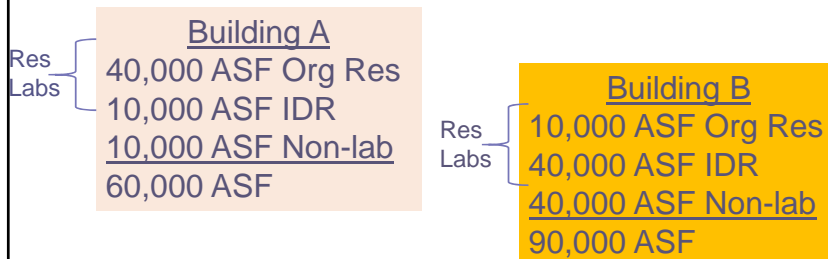
- Example:

- O&M allocated to OR using ESF: 15.5%
- O&M allocated to OR using ASF: 14.5%
- UCA: 1.0%

$$15.5\% - 14.5\% = 1.0\%$$

Utility Allocation to OR **Without** UCA

\$300,000 Utilities Cost



$$\text{Percentage OR Usage} = 50,000 \div 150,000 = 33.33\%$$

$$\text{Allocation to OR} = 33.33\% \times \$300,000 = \mathbf{\$100,000}$$

The UCA Calculation and Reports

Utility Allocation to OR With UCA

\$300,000 Utilities Cost

Res Labs	<u>Building A</u> 80,000 ESF Org Res 20,000 ESF IDR <u>10,000 ASF Non-lab</u> 110,000 ESF	Res Labs	<u>Building B</u> 20,000 ESF Org Res 80,000 ESF IDR <u>40,000 ASF Non-lab</u> 140,000 ESF
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Percentage OR Usage = $100,000 \div 250,000 = 40\%$
Allocation to OR = $40\% \times \$300,000 = \mathbf{\$120,000}$

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Three Factors Determine the Impact of the ESF to Organized Research:

- % of the building which is Research Labs
 - E.g. If allocating metered amounts to a building with only Res Lab space, doubling ASF would do nothing, both OR and non-OR space will double and allocation will be exactly the same
- % of the Res Lab space which is classified as OR
 - Higher OR% in the Research Labs → more impact
- % of the other space in building which is classified OR
 - ESF will essentially lower the impact of OR space in other room types

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The UCA Calculation and Reports

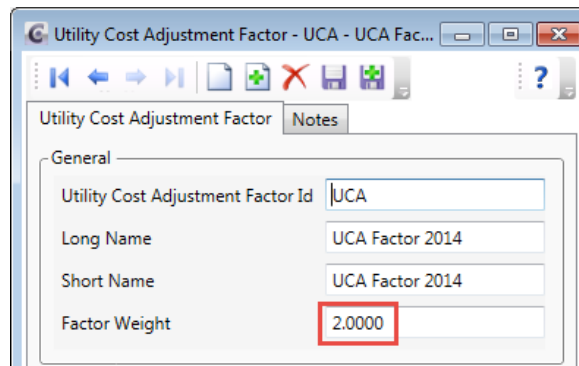
Sample Calculation – Impact to OR

- Difference is \$20,000 in our example– but how much goes to OR is based on the space profile:
 - 64% OR space profile = \$32,000
 - 40% OR space profile = \$20,000 (our example)
 - 24% OR space profile = \$12,000
- The space profile makes a big difference on how much goes to OR



Setting up UCA Calculation in CRIS

- Define REUI under **Data>Organizational>UCA**



Field	Value
Utility Cost Adjustment Factor Id	UCA
Long Name	UCA Factor 2014
Short Name	UCA Factor 2014
Factor Weight	2.0000

The UCA Calculation and Reports

Setting up UCA Calculation in CRIS

- Flag Utilities Cost Pool under **Data>Organizational> Cost Pool View**

Cost Pool - 1700 - Utilities

General | Run Information | Notes

Cost Pool Id: 1700 Long Name: Utilities

Short Name: Utilities Cost Group: 20 - O&M

Flags

- Is Direct
- Use Department Admin Allocation
- Use College Admin Allocation
- Include in FAA Calculation
- Department Admin Source
- Include in DCE Ratio
- Is Utility Cost Pool

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Setting up UCA Calculation in CRIS

- Map costs to the Utilities Cost Pool using **Data > Financial> Financial Rules (Mapping or Override)**

Override - 2000 - Utilities

General | Run Information | Notes

Rule

Override Sequence: 2000 Long Name: Utilities

Is Active Short Name: Utilities

System Id: 601 Override Group: 0 - Default Override Group

Sweep Rule

Action

Destination Cost Pool: 1700 - Utilities

FB Subaccount: Salary & Wage Override

Criteria

	Used?	Field	Range?	From Value	To Value	Crt U	Crt Time
1	<input checked="" type="checkbox"/>	Subaccount	<input type="checkbox"/>	2580	2580	IG	9/18/2014

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The UCA Calculation and Reports

Setting up UCA Calculation in CRIS

- Run the system to confirm Utilities Cost Pool has correct information. Use 319A report or other reports and views

CRIS UNIVERSITY UCA
FYE JUNE 30, 2013
Final Cost Pool Summary Report

Cost Pool	Salaries	Benefits	Other	Total
Cost Group: 20 - O&M				
1700 - Utilities	0	0	18,403,213	18,403,213
Subtotal Cost Group: 20 - O&M	0	0	18,403,213	18,403,213
Grand Total:	0	0	18,403,213	18,403,213

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Setting up UCA Calculation in CRIS

- Use option under **Data>Space>Space Rules>UCA Mapping** to define UCA-eligible rules

UCA Mapping - 1000 - UCA

General | Run Information | Notes

Rule

UCA Mapping Sequence: 1000 Long Name: UCA

Is Active Short Name: UCA

System Id: 632 UCA Mapping Group: 0 - Default UCA Rule

Sweep Rule

Action

Destination UCA Factor: UCA - UCA Factor 2014

Criteria

	Used?	Field	Range?	From Value	To Value	Crt U	Crt Time
1	<input checked="" type="checkbox"/>	Room Type	<input checked="" type="checkbox"/>	250	255	IG	9/18/2014

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The UCA Calculation and Reports

Setting up UCA Calculation in CRIS

After running the system, following will be updated:

- In Space Review – new fields **UCA Map Seq**, **UCA ESF**, **UCA Factor**

Space Review (sp)

Bldg	Room	Dept	Rm Type ['250']	Dwnld ASF	UCA Map Seq	UCA ESF	UCA Factor	Rm Func	
569	055A - SCHOOL OF MEDICINE	01405	66800 - PHARMACOLOGY	250 - RESEARCH/NONCLASS LA	52	1000 - UCA	104	UCA - UCA Factor 2014	DR - ORGANIZED RESEARCH
570	055A - SCHOOL OF MEDICINE	01405	66800 - PHARMACOLOGY	250 - RESEARCH/NONCLASS LA	52	1000 - UCA	104	UCA - UCA Factor 2014	IDR - INSTRUCTION/DR
571	055A - SCHOOL OF MEDICINE	01408	66800 - PHARMACOLOGY	250 - RESEARCH/NONCLASS LA	20	1000 - UCA	40	UCA - UCA Factor 2014	IDR - INSTRUCTION/DR
572	055A - SCHOOL OF MEDICINE	01408	66800 - PHARMACOLOGY	250 - RESEARCH/NONCLASS LA	82	1000 - UCA	164	UCA - UCA Factor 2014	DR - ORGANIZED RESEARCH
573	055A - SCHOOL OF MEDICINE	01409A	66800 - PHARMACOLOGY	250 - RESEARCH/NONCLASS LA	47	1000 - UCA	94	UCA - UCA Factor 2014	IDR - INSTRUCTION/DR
574	055A - SCHOOL OF MEDICINE	01409A	66800 - PHARMACOLOGY	250 - RESEARCH/NONCLASS LA	269	1000 - UCA	538	UCA - UCA Factor 2014	DR - ORGANIZED RESEARCH
575	055A - SCHOOL OF MEDICINE	01413	66800 - PHARMACOLOGY	250 - RESEARCH/NONCLASS LA	104	1000 - UCA	208	UCA - UCA Factor 2014	IDR - INSTRUCTION/DR
576	055A - SCHOOL OF MEDICINE	01413	66800 - PHARMACOLOGY	250 - RESEARCH/NONCLASS LA	62	1000 - UCA	124	UCA - UCA Factor 2014	DR - ORGANIZED RESEARCH
577	055A - SCHOOL OF MEDICINE	01413	66800 - PHARMACOLOGY	250 - RESEARCH/NONCLASS LA	42	1000 - UCA	84	UCA - UCA Factor 2014	OIA - OTHER INST ACTIVITY

Setting up UCA Calculation in CRIS

- In Space Summary – new field **UCA ESF**

Space Summary (sps)

Bldg ['055a']	Dept ['pharm']	Cost Pool	Cost Grp	Final ASF	UCA ESF	
1	055A - SCHOOL OF MEDICINE	66800 - PHARMACOLOGY	4064 - DA-PHARMACOLOGY	30 - Departmental Admin	1,139	1,338
2	055A - SCHOOL OF MEDICINE	66800 - PHARMACOLOGY	9000 - Instruction/Dept Research	50 - Instruction/Dept Res	3,479	5,747
3	055A - SCHOOL OF MEDICINE	66800 - PHARMACOLOGY	9100 - Organized Research	55 - Organized Research	5,782	10,187
4	055A - SCHOOL OF MEDICINE	66800 - PHARMACOLOGY	9300 - Other Sponsored Activities	60 - Other Spon Activity	962	1,491
5	055A - SCHOOL OF MEDICINE	66800 - PHARMACOLOGY	9500 - Other Institutional Activities	65 - Other Inst Activity	157	278
Total				11,519	19,041	

The UCA Calculation and Reports

Setting up UCA Calculation in CRIS

- Allocation – **last** allocation rule for the Utilities Cost Pool needs to use an **S-stat** and **cannot** be used for other non-utilities cost pools

Allocation - 1700 - Utilities

General

Cost Pool: 1700 - Utilities | Statistic Code: 1700

Rate Component: 2 - Facilities | Base Indicator: 2 - On Campus

Definition | Allocation Details | Notes

Allocation Rules

First Statistic: M170 | Second Statistic: S170 | Third Statistic: []

Statistic Rule Information

A - Total Cost Stat | C - Space Stat

F - Building Review Stat | E - Equipment Review Stat

K - Room by Room O&M

User Stats: Total/Spon Space Manual Building Library Revenue

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Setting up UCA Calculation in CRIS- Summary

- Summary of steps:
 1. Establish and flag Utilities Cost Pool(s)
 2. Map costs to Utilities Pool(s) – Mapping/Override
 3. Define UCA factor
 4. Create UCA space rules
 5. Review Allocations to ensure Utilities Cost Pool is using an S-stat and it is not used anywhere else
 6. System run in CRIS and review results



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The UCA Calculation and Reports

OR Rate Schedules in CRIS- Without & With UCA

Without UCA – 58.77
With UCA – 60.16

CRIS UNIVERSITY UCA FYE JUNE 30, 2013 Rate Schedule By Direct Group, Indirect Group Report						CRIS UNIVERSITY UCA FYE JUNE 30, 2013 Rate Schedule By Direct Group, Indirect Group Report							
Direct Cost Group: 55 - Organized Research						Direct Cost Group: 55 - Organized Research							
Indirect Cost Group	Base Indicator	Base	Allocated Amount	Rate	Capped Rate	Indirect Cost Group	Base Indicator	Base	Allocated Amount	Rate	Capped Rate		
Administrative						Administrative							
25 - General Admin	All	27,802,042	2,719,867	9.78		25 - General Admin	All	27,802,042	2,719,867	9.77			
30 - Departmental Admin	All	27,802,042	6,600,005	23.74		30 - Departmental Admin	All	27,802,042	6,540,365	23.52			
35 - Spon Proj Admin	Sponsor	24,484,183	862,210	3.52		35 - Spon Proj Admin	Sponsor	24,484,183	862,108	3.52			
Subtotal For Administrative					37.04	26.00	Subtotal For Administrative					36.81	26.00
Facilities						Facilities							
05 - Building	On Campus	26,634,784	776,300	2.91		05 - Building	On Campus	26,634,784	776,300	2.91			
10 - Equipment	On Campus	26,634,784	1,152,300	4.33		10 - Equipment	On Campus	26,634,784	1,152,300	4.33			
15 - Interest	On Campus	26,634,784	357,143	1.34		15 - Interest	On Campus	26,634,784	357,143	1.34			
20 - O-Mil	On Campus	26,634,784	6,131,803	23.02		20 - O-Mil	On Campus	26,634,784	6,591,797	24.41			
45 - Library	On Campus	26,634,784	312,454	1.17		45 - Library	On Campus	26,634,784	312,410	1.17			
Subtotal For Facilities					32.77	58.77	Subtotal For Facilities					34.16	60.16
On Campus Rate:				69.81	58.77	On Campus Rate:				70.97	60.16		
Off Campus Rate:				37.04	26.00	Off Campus Rate:				36.81	26.00		

UCA Documentation

- Rate Schedule – shows calculated UCA
 - Anything over 1.3% should be noted as capped

CRIS University FYE June 30, 2016 Rate Schedule By Direct Group, Indirect Group Report					
Direct Cost Group: 55 - ORGANIZED RESEARCH					
Indirect Cost Group	Base Indicator	Base	Allocated Amount	Rate	Capped Rate
Administrative					
25 - GENERAL ADMIN	All	40,000,000	3,000,000	7.50	
30 - DEPARTMENTAL ADMIN	All	40,000,000	7,000,000	17.50	
35 - SPON PROJ ADMIN	Sponsor	39,000,000	3,000,000	7.69	
Subtotal For Administrative			13,000,000	32.69	26.00
Facilities					
05 - BUILDING DEPR	On Campus	38,000,000	2,000,000	5.26	
10 - EQUIPMENT DEPR	On Campus	38,000,000	2,500,000	6.58	
15 - INTEREST	On Campus	38,000,000	400,000	1.05	
20 - OPERATIONS & MAINT	On Campus	38,000,000	4,000,000	10.53	
20 - UTILITY COST ADJUSTMENT	On Campus	38,000,000	1,500,000	3.95	1.30
45 - LIBRARY	On Campus	38,000,000	450,000	1.18	
Subtotal For Facilities			10,850,000	28.55	25.91
On Campus Rate:				61.24	51.91
Off Campus Rate:				32.69	26.00

The UCA Calculation and Reports

UCA Documentation

- Allocation Report – Utilities allocated on ESF

CRIS University
FYE June 30, 2016

Allocation By Direct Cost Group from Cost Pool Detail

Direct Cost Group: 55 - ORGANIZED RESEARCH

Indirect Cost Pool	Final To Allocate with UCA	Final To Allocate without UCA	Allocated Amount with UCA	Allocated Amount without UCA	Percent Allocated with UCA	Percent Allocated without UCA
1200 - Utilities	10,000,000	10,000,000	1,500,000	1,000,000	15.00%	10.00%
Total: 55 - ORGANIZED RESEARCH	10,000,000	10,000,000	1,500,000	1,000,000	15.00%	10.00%

UCA Documentation

- Space Reports – ESF by Room Type (N1)

CRIS University
FYE June 30, 2016

Room Type Summary Report-ASF and UCA ESF

Room Type	Total ASF	UCA ESF
250 - RSCH/NONCLASS LAB	150,000	300,000
255 - RSCH/NONCLASS LAB SV	50,000	100,000
ROOM TYPES NOT INCLUDED IN UCA CALCULATION	1,785,000	1,785,000
Grand Total:	1,985,000	2,185,000

The UCA Calculation and Reports

UCA Documentation

- Space Reports – ESF by Cost Group (N2)

CRIS University FYE June 30, 2016 Final Space (ASF and UCA ESF) by Cost Group Report				
Cost Group	Total ASF	ASF Percent of Total	Total ESF	ESF Percent of Total
20 - OPER & MAINT PLANT	50,000	2.52%	50,000	2.29%
25 - GENERAL ADMIN	50,000	2.52%	50,000	2.29%
30 - DEPARTMENT ADMIN	70,000	3.53%	70,000	3.20%
35 - SPON PROJECTS ADMIN	5,000	0.25%	5,000	0.23%
40 - STUDENT SRV ADM	100,000	5.04%	100,000	4.58%
45 - LIBRARY	60,000	3.02%	60,000	2.75%
50 - INSTR & DEPT RSCH	500,000	25.19%	530,000	24.26%
55 - ORGANIZED RESEARCH	200,000	10.08%	350,000	16.02%
70 - OTHER SPON ACTIVITY	150,000	7.56%	170,000	7.78%
75 - OTHER INST ACTIVITY	800,000	40.30%	800,000	36.61%
Grand Total:	1,985,000	100.00%	2,185,000	100.00%

UCA Documentation

- Space Reports – ESF by Building (N3)

CRIS University
FYE June 30, 2016
Preliminary Space By Building Report - ASF and UCA ESF

Building	ASF	UCA ESF
0001 - BUILDING A	20,000	25,000
0002 - BUILDING B	30,000	30,000
0003 - BUILDING C	120,000	150,000
0004 - BUILDING D	30,000	30,000
0005 - BUILDING E	21,000	26,250
0006 - BUILDING F	37,000	46,250
0009 - BUILDING G	50,000	62,500
0010 - BUILDING H	3,000	3,750
0011 - BUILDING I	70,000	87,500
0012 - BUILDING J	30,000	37,500
0013 - BUILDING K	50,000	62,500
0014 - BUILDING L	38,000	47,500
0015 - BUILDING M	38,000	47,500

The UCA Calculation and Reports

University Trends

- Most institutions are NOT calculating the 1.3%
- Survey of UCA at 37 Institutions:
 - Highest: 3.09%
 - Lowest: 0.30%
 - Average: 1.16%
 - Only a fourth of the institutions calculated over 1.3%
 - The Institutions in the survey that were originally subject to Exhibit B in A-21 all calculated below 1.3%.

Latest UCA updates

- **FDP**-Since very few schools have been able to justify the 1.3 points using the 2.00 REUI, push to get REUI raised to a higher factor. COGR and Consultant study submitted to recommend increase in REUI from 2.00 to 4.20. Upcoming technical correction or FAQ?
- **COGR**- Along with several other F&A concerns (DS-2, Off campus definition), the UCA is currently tabled for any further discussion by HHS/CAS and OMB- due to lack of current engagement. However, COGR indicated that for FY19 schools they may want to appeal for a change in factor as OMB is required to revisit rates every five years.



The UCA Calculation and Reports

Latest UCA updates

- **NACCA Meeting-Cost Allocation Services (Oct 5, 2017)**

- * Guidance in **Best Practices Manual** (revised Jan 2017)-pgs 51-55
- * **Room type-** Intention in regs for labs with Air Exchange Reqmnt or big equipment with higher plug levels (Biology & Chemistry labs). Therefore, should be 250/255 Wet Labs/Service
- * **Utility Related Costs-** Maintenance of utility system and dedicated staff that only work on power plant or utilities are fine. Can't have allocated custodial staff. Breakdown must be provided.



Latest UCA updates

- **NACCA Meeting-Cost Allocation Services (Oct 5, 2017)- con't**

- * **Separate Proposal Format** – pg.55 (however, CRIS schedules are acceptable and have been accepted in negotiation. No need to change)

UCA Calculation Model

Step 1: Breakdown Utility/Utility-Related Costs by Building

Step 2: Allocation of Building #1 - Utility/Utility-Related Costs based on Space Study SF (current methodology)

Building #1 Utility Cost	Room Type Category	ASF	% Total UCA	Allocation Based on OB
\$4,000,000	Labs (Lab Services (O&M))	48	20.0%	\$ 800,000
	Labs (Lab Services (O&M))	53	22.1%	\$ 884,444
	Others (O&M)	26	10.8%	\$ 425,556
	Others (O&M)	21	8.7%	\$ 342,000
		150	100.0%	\$ 1,452,000 (A)

Step 3: Allocation Based on UCA Methodology

Building #1 Utility Cost	Room Type Category	ASF	Adjusted ASF for UCA	% Total UCA	Allocation Based on OB
\$4,000,000	Labs (Lab Services (O&M))	48	58	23.2%	\$ 928,889
	Labs (Lab Services (O&M))	53	63	25.2%	\$ 988,889
	Others (O&M)	26	31	12.4%	\$ 497,778
	Others (O&M)	21	25	10.0%	\$ 396,444
		150	177	100.0%	\$ 1,812,000 (B)

Difference: \$ 360,000 (B) - (A)

Step 4: Comparison of OB/F&A Rate (OB/F&A Rate Calculated based on A vs. B)

- Determine the difference between (A) and (B)
- Calculate the rate of the difference for each of the buildings
- Divide the total difference by the proposed Network MTRC Rate used the O&M = UCA
- If the UCA is > 1.0 percent, then add 1.0 to the proposed F&A rate
- If the UCA is < 1.0 percent, then add the calculated UCA to the proposed F&A rate

* 2.0001 ASF in Lab Lab Services 55



The UCA Calculation and Reports

Upcoming Webinars



- **MAXIMUS Effort Reporting System (ERS) Demo** • *March 14, 2017 2pm EST*
- **Internal Control: An Introduction** • *April 25 • 2:00 p.m. EST*
- **Service Center Q&A** • *May 16 • 2:00 p.m. EST*
- **F&A Rate Extensions: How, Why and What It May Cost You** • *June 13 • 2:00 p.m. EST*
- **Internal Controls & Communication** • *June 20 • 2:00 p.m. EST*
- **F&A Methodologies- Short Form Schools with Long Form Methodologies** • *August 15 • 2:00 p.m. EST*
- **Re-budgeting & Cost Transfers** • *September 5 • 2:00 p.m. EST*
- **F&A Trend Analysis Using CRIS®** • *September 19 • 2:00 p.m. EST*
- **The Utility Cost Adjustment (UCA)** • *October 17 • 2:00 p.m. EST*

thank
you

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