



May 15, 2024

To: Dean, Directors and Chairs  
From: Claire Burlingham, Controller  
Subject: GASB Component Units

The Governmental Accounting Standards Board (GASB) requires UVM to report component units on our Financial Statements. We need your help to identify any other entities that might qualify as a component unit of UVM under the GASB standards.

If you or your staff are aware of a legally separate organization that meets any of the following criteria, please contact Lindsey Donovan, Associate Controller for Financial and Cost Accounting Services ([Lindsey.Donovan@uvm.edu](mailto:Lindsey.Donovan@uvm.edu)) no later than June 3, 2024.

Determination criteria for component units: