

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

PART III- INDIRECT COSTS
NAME OF REPORTING UNIT

Item No.	Item Description
	<p data-bbox="391 243 622 263">Instructions for Part III</p> <p data-bbox="159 313 985 516">Institutions should disclose how the segment's total indirect costs are identified and accumulated in specific indirect cost categories and allocated to applicable indirect cost pools and service centers within each major function or activity, how service center costs are accumulated and "billed" to users, and the specific indirect cost pools and allocation bases used to calculate the indirect cost rates that are used to allocate accumulated indirect costs to Federally sponsored agreements or similar 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 data-bbox="159 542 985 583">The following Allocation Base Codes are provided for use in connection with Items 3.1.0 and 3.3.0.</p> <ul data-bbox="159 610 739 1022" style="list-style-type: none">A. Direct Charge or AllocationB. Total ExpendituresC. Modified Total Cost BasisD. Modified Total Direct Cost BasisE. Salaries and WagesF. Salaries, Wages and Fringe BenefitsG. 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 performedL. Square FootageM. UsageN. Unit of ProductO. Total ProductionP. More than one base (Separate Cost Groupings) ^{1/}Y. Other(s) ^{1/}Z. Category or Pool not applicable <p data-bbox="156 1161 982 1201">^{1/} List on a continuation sheet, the category and subgrouping(s) of expense involved and the allocation base(s) used.</p>