

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

PART VI - OTHER COSTS AND CREDITS

NAME OF REPORTING UNIT

Item No.	Item description
6.2.0	<p><u>Supplemental Unemployment (Extended Layoff) Benefit Plans.</u> Costs of such plans are charged to Federal contracts: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. ___ When actual payments are made directly to employees</p> <p>B. ___ When accrued (book accrual or funds set aside but no trust fund involved)</p> <p>C. ___ When contributions are made to a nonforfeitable trust fund</p> <p>D. ___ Not charged</p> <p>Y. ___ Other(s) <u>1/</u></p> <p>Z. ___ Not applicable</p>
6.3.0	<p><u>Severance Pay and Early Retirement.</u> Costs of normal turnover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other pertinent procurement regulations, which are charged directly or indirectly to Federal contracts, are based on: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. ___ Actual payments made</p> <p>B. ___ Accrued amounts on the basis of past experience</p> <p>C. ___ Not charged</p> <p>Y. ___ Other(s) <u>1/</u></p> <p>Z. ___ Not applicable</p>
6.4.0	<p><u>Incidental Receipts.</u> (Mark the appropriate line(s) to indicate the method used to account for incidental or miscellaneous receipts, such as revenues from renting real and personal property or selling services, when related costs have been allocated to Federal contracts. If more than one is marked, explain on a continuation sheet.)</p> <p>A. ___ The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged</p> <p>B. ___ Where the amount of the receipt includes an allowance for profit, the cost-related part of the receipt is credited to the same indirect cost pools to which related costs have been charged; the profits are credited to Other (Miscellaneous) Income</p> <p>C. ___ The entire amount of the receipt is credited directly to Other (Miscellaneous) Income</p> <p>Y. ___ Other(s) <u>1/</u></p> <p>Z. ___ Not applicable</p>

1/ Describe on a Continuation Sheet.