

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

PART V- OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT

Item
No.

Item Description

Part V

5.1.0 Method of Charging Leave Costs. 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))

A. Cash

B. Accrual 1/

5.2.0 Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB 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.)

A. The credits/receipts are offset against the specific direct or indirect costs to which they relate.

B. The credits/receipts are handled as a general adjustment to the indirect pool.

C. The credits/receipts are treated as income and are not offset against costs.

D. Combination of methods 1/

Y. Other 1/

1/ Describe on a Continuation Sheet.