

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

**PART VI-  
DEFERRED COMPENSATION AND INSURANCE COSTS**

**NAME OF REPORTING UNIT**

Item No.	Item Description												
	<p>Instructions for Part VI</p> <p>This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.</p> <p>Where the segment (reporting unit) does not directly incur such costs, the segment should, on a continuation sheet, identify the organizational entity that incurs and records such costs. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page (i), General Instructions)</p>												
6.1.0	<u>Pension Plans.</u>												
6.1.1	<p>Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"></th> <th style="width: 70%; text-align: center;"><u>Type of Plan:</u></th> <th style="width: 20%; text-align: center;"><u>Number of Plans</u></th> </tr> </thead> <tbody> <tr> <td>A. _____</td> <td>Institution employees participate in State/Local Government Retirement Plan(s)</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>B. _____</td> <td>Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>C. _____</td> <td>Institution has its own Defined-Contribution Plan(s) <u>1/</u></td> <td style="text-align: center;">_____</td> </tr> </tbody> </table>		<u>Type of Plan:</u>	<u>Number of Plans</u>	A. _____	Institution employees participate in State/Local Government Retirement Plan(s)	_____	B. _____	Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution	_____	C. _____	Institution has its own Defined-Contribution Plan(s) <u>1/</u>	_____
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6.1.2	<p>Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> <p><u>1/</u> Describe on a Continuation Sheet.</p>												