



GENERAL INSTRUCTIONS ii

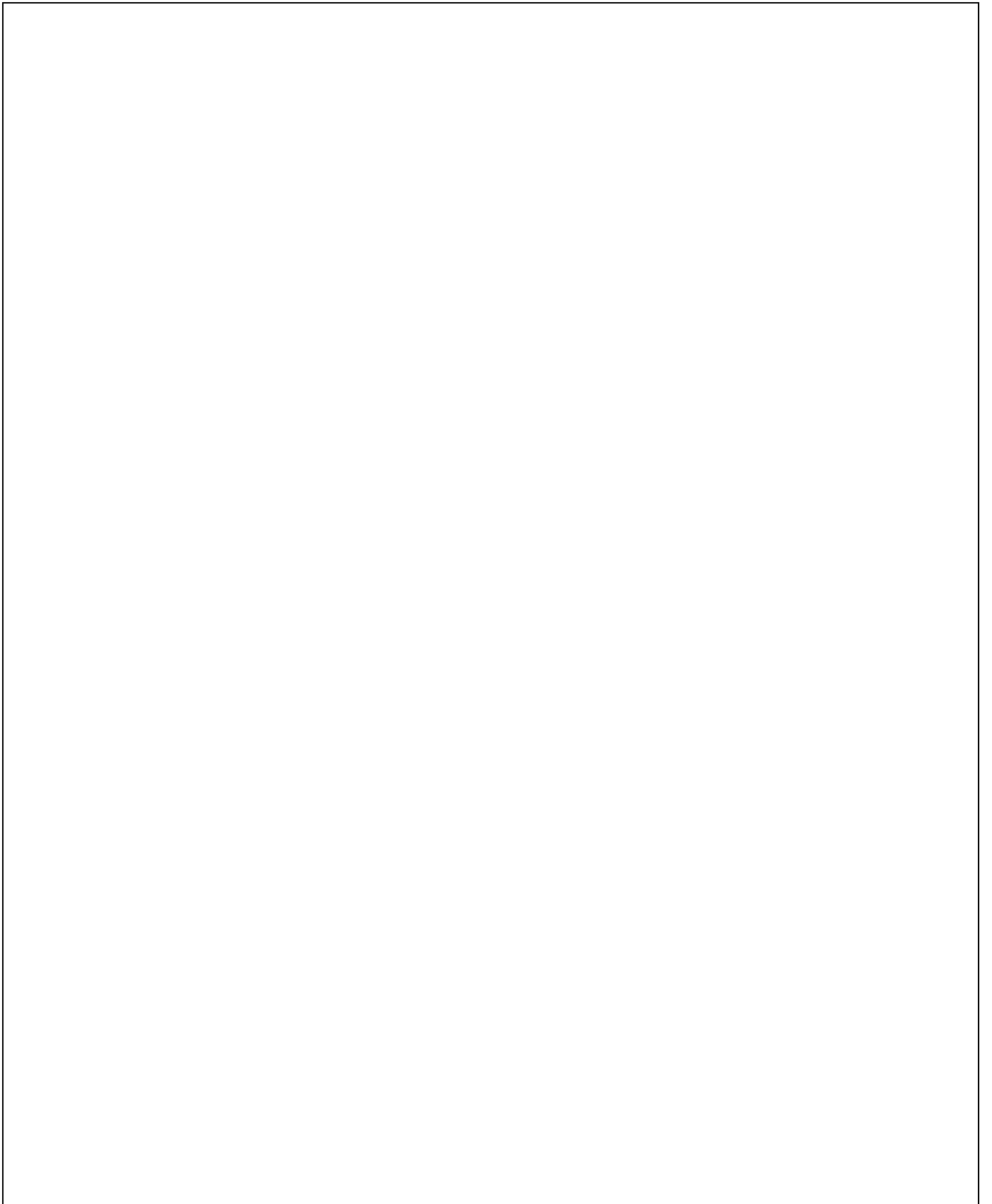
COVER SHEET AND CERTIFICATION..... C-1

PART I General Information I-1

PART II Direct Costs II-1

PART III Indirect Costs III-1

PART IV Depreciation and Depreciation I-1.1



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Item No.	Item Description
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Part I

1.1.0 Description of Your Cost Accounting System for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants, and cooperative agreements). (Mark the appropriated lines(s) and if more than one is marked, explain on a continuation sheet.)

- A. _____ Accrual
- B. _____ Modified Accrual Basis 1/
- C. _____ Cash Basis
- Y. X Other 1/

1.2.0 Integration of Cost Accounting with Financial Accounting. The Cost Accounting system is: (Mark one. If B or C is marked, describe on a continuation sheet the costs which are accumulated on memorandum records.)

- A. _____ Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)
- B. _____ Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)
- C. X Combination of A and B

1.3.0 Unallowable Costs. Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)

- A. _____
- _____ -
- _____ -
- _____ -
- _____ -
- _____ -

1.3.1 _____

1.4.0 _____

1.5.0 _____

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

PART II - DIRECT COSTS
**LOUISIANA STATE UNIVERSITY
 & A&M COLLEGE**

Item No.	Item Description
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2.6.1 Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in Item 2.6.0. is measured, assigned, and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)

2.7.0 Description of Other Direct Costs. All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, sub grants, subcontracts, malpractice insurance, etc.)

2.8.0 Cost Transfers. When Federally sponsored agreements or similar cost objectives are credited for cost transfers to other projects, grants or contracts, is the credit amount for direct personal services, materials, other direct charges and applicable indirect costs always based on the same amount(s) or rate(s) (e.g., direct labor rate, indirect costs) originally used to charge or allocate costs to the project (Consider transactions where the original charge and the credit occur in differe

2.9.0 _____

COST ACCOUNTING STANDARDS BOARD
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CONTINUATION SHEET
PART II - DIRECT COSTS
**LOUISIANA STATE UNIVERSITY
& A&M COLLEGE**

Item No.

Item Description

3.

Item No.

Item Description

2.2.0
Rev. 3

Description of Direct Materials

The University's accounting system identifies types of costs by **ledger account and spend category**. The principal classes of direct materials and supplies include costs such as:

- x Consumable supplies and materials

2.4.0

2.5.0
Rev. 3

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2.7.0

Description of Other Direct Costs

The principal classes of other other direct costs which are charged directly to Federally sponsored agreements or similar cost objectives include: travel, operating services (includes costs such as advertising, printing, postage, long distance telephone charges, lab fees, and animal care), professional services (includes such costs as subawards, consultants, participant stipends), other (includes fellowships and tuition and fees), and equipment.

End of Part II

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Item No.

Item Description

4.3.0

Treatment of Gains and Losses on Disposition of Depreciable Property

Gains and losses are excluded from determination of sponsored agreement costs; however, for non-sponsored funded depreciable property, the gains and losses from disposition can be credited or charged to the same pools to which the depreciation of the assets was originally charged.

4.4.0

Criteria for Capitalization

Equipment items \$5,000 or more with a life expectancy greater than one year are capitalized.

Building renovations or land improvements \$100,000 or more are capitalized if the project adds value to the building or land, and the investment increases the life expectancy of the asset.

All new building construction projects \$100,000 or more are capitalized.

End of Part IV

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 **2CFR200.406** 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/

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