

FLORIDA STATE UNIVERSITY
COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT FOR EDUCATIONAL INSTITUTIONS
CASB DS-2
(Revision #4, Effective July 1, 2011)

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<p align="center">COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</p>	<p align="center">GENERAL INSTRUCTIONS</p>
<p>1. This Disclosure Statement has been designed to meet the requirements of Public Law 100-679, and persons completing it are to describe the Educational institution and its cost accounting practices. For complete regulations, instructions and timing requirements concerning submission of the Disclosure Statement, refer to Section 9903.202 of Chapter 99 of Title 48 CFR (48 CFR 9903).</p> <p>2. Part I of the Statement provides general information concerning each reporting unit (e.g., segments, business units, and central system or group (intermediate administration) offices). Parts II through VI pertain to the types of costs generally incurred by the segment or business unit directly performing under Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). Part VII pertains to the types of costs that are generally incurred by a Central or Group office and are allocated to one or more segments performing under Federally sponsored agreements.</p> <p>3. Each segment or business unit required to disclose its cost accounting practices should complete the Cover Sheet, the Certification, and Parts I through VI.</p> <p>4. Each central or group office required to disclose its cost accounting practices for measuring, assigning and allocating its costs to segments performing under Federally sponsored agreements should complete the Cover Sheet, the Certification, Part I and Part VII of the Disclosure Statement. Where a central or group office incurs the types of cost covered by Parts IV, V and VI, and the cost amounts allocated to segments performing under Federally sponsored agreements are material, such office(s) should complete Parts IV, V, or VI for such material elements of cost. While a central or group office may have more than one reporting unit submitting Disclosure Statements, only one Statement needs to be submitted to cover the central or group office operations.</p> <p>5. The Statement must be signed by an authorized signatory of the reporting unit.</p> <p>6. The Disclosure Statement should be answered by marking the appropriate line or inserting the applicable letter code which describes the segment's (reporting unit's) cost accounting practices.</p> <p>7. A number of questions in this Statement may need narrative answers requiring more space than is provided. In such instances, the reporting unit should use the attached continuation sheet provided. The continuation sheet may be reproduced locally as needed. The number of the question involved should be indicated and the same coding required to answer the questions in the Statement should be used in presenting the answer on the continuation sheet. Continuation sheets should be inserted at the end of the pertinent Part of the Statement. On each continuation sheet, the reporting unit should enter the next sequential page number for that Part and, on the last continuation sheet used, the words "End of Part" should be inserted after the last entry.</p> <p>8. Where the cost accounting practice being disclosed is clearly set forth in the institution's existing written accounting policies and procedures, such documents may be cited on a continuation sheet and incorporated by reference to the pertinent Disclosure Statement Part. In such cases, the reporting unit should provide the date of issuance and effective date for each accounting policy and/or procedures document cited. Any supplementary comments needed to fully describe the cost accounting practice being disclosed should also be provided.</p> <p>9. Disclosure Statements must be amended when disclosed practices are changed to comply with a new CAS or when practices are changed with or without agreement to the Government (Also see 48 CFR 9903.202-3).</p> <p>10. Amendments shall be submitted to the same offices to which submission would have to be made were an original Disclosure Statement being filed.</p>	

FORM CASB DS-2 (REV 10/94)

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

GENERAL INSTRUCTIONS

11. Each amendment should be accompanied by an amended cover sheet (indicating revision number and effective date of the change) and a signed certification. For all resubmissions, on each page, insert "Revision Number ____" and "Effective Date ____" in the Item Description block; and, insert "Revised" under each Item Number amended. Resubmitted Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.

ATTACHMENT - Blank Continuation Sheet

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET
		NAME OF REPORTING UNIT
Item No.	Item Description	

FORM CASB DS-2 (REV 10/94)

<p align="center">COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</p>	<p align="center">COVER SHEET AND CERTIFICATION</p> <p align="center">Florida State University Revision #4, June 2011</p>
<p>0.1*</p> <p>0.2</p> <p>0.3</p> <p>0.4</p> <p>0.5</p> <p>0.1*</p>	<p>Educational Institution</p> <p>(a) Name Florida State University</p> <p>(b) Street Address 214 Westcott Building</p> <p>(c) City, State and ZIP Code Tallahassee, Florida 32306</p> <p>(d) Division or Campus of (if applicable) The State University System of Florida</p> <p>Reporting Unit is: (Mark one.)</p> <p>A. _____ Independently Administered Public Institution</p> <p>B. _____ Independently Administered Nonprofit Institution</p> <p>C. <u> X </u> Administered as Part of a Public System</p> <p>D. _____ Administered as Part of a Nonprofit System</p> <p>E. _____ Other (Specify) _____</p> <p>Official to Contact Concerning this Statement:</p> <p>(a) Name and Title and (b) Phone</p> <p>Rafael Alvarez, Associate Vice President, Finance and Administration, (850) 644-4444</p> <p>Olivia Pope, Assistant Vice President, Research, (850) 644-9694</p> <p>Statement Type and Effective Date:</p> <p>A. (Mark type of submission. If a revision, enter number)</p> <p>(a) _____ Original Statement</p> <p>(b) <u> X </u> Amended Statement; Revision No. <u> 4 </u></p> <p>B. Effective Date of this Statement: (Specify) <u> July 1, 2011 </u></p> <p>Statement Submitted To (Provide office name, location and telephone number, include area code and extension):</p> <p>A. Cognizant Federal Agency: Division of Cost Allocation Dept. of Health and Human Services Cohen Building, Room 1067 330 Independence Avenue S.W. Washington, D.C. 20201 (202) 401-2808</p> <p>B. Cognizant Federal Auditor: Dept. of Health and Human Services Office of Inspector General Office of Audit Services, Region IV Room 3T41 61 Forsyth Street, S.W. Atlanta, GA 30303-8909 (404) 562-7750</p> <p>This disclosure statement covers all the operations of Florida State University but does not cover the Florida State University Research Foundation, Inc. (FSURF). FSURF is a separate 501(c)(3) corporation that administers certain non-federal grants and contracts. It is not involved in any Federal grants or contracts.</p>

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	COVER SHEET AND CERTIFICATION Florida State University Revision #4, June 2011
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CERTIFICATION

I certify that to the best of my knowledge and belief this Statement, as amended in the case of a Revision, is the complete and accurate disclosure as of the date of certification shown below by the above-named organization of its cost accounting practices, as required by the Disclosure Regulations (48 CFR 9903.202) of the Cost Accounting Standards Board under 41 U.S.C. § 422.

Date of Certification: _____

(Signature)

Kirby W. Kemper

(Print or Type Name)

Vice President for Research

(Title)

Date of Certification: _____

(Signature)

John R. Carnaghi

(Print or Type Name)

Sr. Vice President for Finance and Administration

(Title)

THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. § 1001

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART I - GENERAL INFORMATION FLORIDA STATE UNIVERSITY
Item No.	Item Description	
	Part I	
1.1.0	<p><u>Description of Your Cost Accounting System</u> for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. _____ Accrual</p> <p>B. _____ Modified Accrual Basis¹</p> <p>C. <input checked="" type="checkbox"/> Cash Basis (See continuation sheet)</p> <p>Y. _____ Other¹</p>	
1.2.0	<p><u>Integration of Cost Accounting with Financial Accounting.</u> 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.)</p> <p>A. _____ Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)</p> <p>B. _____ Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)</p> <p>C. <input checked="" type="checkbox"/> Combination of A and B</p>	
1.3.0	<p><u>Unallowable Costs.</u> Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)</p> <p>A. _____ Specifically identified and recorded separately in the formal financial accounting records.¹</p> <p>B. _____ Identified in separately maintained accounting records or workpapers.¹</p> <p>C. _____ Identifiable through use of less formal accounting techniques that permit audit verification.¹</p> <p>D. <input checked="" type="checkbox"/> Combination of A, B or C¹</p> <p>E. _____ Determinable by other means.¹</p>	
1.3.1	<p>Treatment of Unallowable Costs. (Explain on a continuation sheet how unallowable costs and directly associated costs are treated in each allocation base and indirect expense pool, e.g., when allocating costs to a major function or activity; when determining indirect cost rates; or, when a central office or group office allocates costs to a segment.)</p>	

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¹ Describe on a Continuation Sheet.

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Item No.	Item Description	
1.4.0	<u>Cost Accounting Period:</u> _____ 7/1 to 6/30_____ (Specify the twelve month period used for the accumulation and reporting of costs under Federally sponsored agreements, e.g., 7/1 to 6/30. If the cost accounting period is other than the Institution's fiscal year used for financial accounting and reporting purposes, explain circumstances on a continuation sheet.)	
1.5.0	<u>State Laws or Regulations.</u> Identify on a continuation sheet any State laws or regulations which influence the institution's cost accounting practices, e.g., State administered pension plans, and any applicable statutory limitations or special agreements on allowance of costs.	

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART I - GENERAL INFORMATION CONTINUATION SHEET	
		FLORIDA STATE UNIVERSITY Revision #4, June 2011	
Item No.	Item Description		
1.1.0 Revised	Description of Cost Accounting System Direct costs are charged to federal sponsored agreements on a cash basis. Unemployment compensation, workers compensation, terminal leave, and service center charges are charged based on established rates. See 3.2.0, 5.1.0, 6.3.0 and 6.4.1 for additional information on these costs. Indirect cost rates are based on annual cash expenditures plus depreciation and amortization expense.		
1.2.0	Integration of Cost Accounting with Financial Accounting Direct costs charged to sponsored agreements are fully integrated with the University's financial accounting system. The amounts included in the University's indirect cost pools are based on cost information generated by the financial accounting system. However, adjustments and reclassifications are needed to recast the information from the University's accounting system into the cost pools required by Circular A-21. Also, as discussed in 3.1.0, depreciation, interest, State University System (SUS) Central Office costs, statewide central service costs and some of the costs in the departmental administration indirect cost pool, are not accumulated by the formal accounting system and must therefore be accumulated through cost finding techniques or other calculations. The allocation of indirect costs and the development of indirect cost rates are also accomplished through cost finding procedures that are not part of the formal accounting system.		
1.3.0	Unallowable Costs Most unallowable costs are charged to specific accounts or cost centers in the accounting system. The costs recorded in these accounts and cost centers are excluded from the direct and indirect costs charged to sponsored agreements. Additionally, costs incurred by organizational units whose overall activities are unallowable (e.g., University Development, Alumni Relations, etc.) are identified by the accounting system at the department or account level and removed from the indirect cost pools allocated to sponsored agreements. Cost Centers with potential unallowable costs are screened during the development of the Indirect Cost Rate Proposal. Reviews to assure that unallowable costs are not directly charged to sponsored agreements are made by the Sponsored Research Accounting Services office.		
1.3.1	Treatment of Unallowable Costs Unallowable costs are excluded from charges to Federally sponsored agreements. Unallowable directly associated costs as defined in CAS 505 will also be excluded from charges to Federally sponsored agreements.		

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART I - GENERAL INFORMATION CONTINUATION SHEET
		FLORIDA STATE UNIVERSITY
Item No.	Item Description	
1.3.1	Treatment of Unallowable Costs (Continued) As required by CAS 505, where unallowable costs would normally be part of a regular indirect cost allocation base, they will remain in that base. This will be accomplished by classifying unallowable costs as "Other Institutional Activities" and allocating indirect costs to these activities as part of the normal indirect cost allocation process. The classification of unallowable activities as Other Institutional Activities is required by section B.1.d. of Circular A-21. In the interest of consistency, the University has elected to treat all unallowable costs in this manner if the unallowable costs are the types of costs that would be included in the Modified Total Direct Cost (MTDC) base specified in section G.2. of Circular A-21. An exception to this treatment will be made for cost overruns on sponsored agreements. These costs will remain in the direct cost base of the sponsored projects. All of these practices will be followed in the development of the University's next indirect cost proposal.	
1.5.0	State Laws or Regulations State laws require the University to use the State's accounting system which specifies the account structure, object codes and fund structure. State laws and regulations define tangible personal property for recording in the accounting records. State laws and regulations affect state central service costs, travel and self- insurance (see Parts III and VI). University employees participate in the state pension plan.	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II - DIRECT COSTS FLORIDA STATE UNIVERSITY
Item No.	Item Description	
	Instructions for Part II	
	Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit.	
2.1.0	<u>Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives.</u> (For all major categories of cost under each major function or activity such, as instruction, organized research, other sponsored activities and other institutional activities, describe on a continuation sheet, your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives. Particular emphasis should be placed on items of cost that may be treated as either direct or indirect costs (e.g., Supplies, Materials, Salaries and Wages, Fringe Benefits, etc.) depending upon the purpose of the activity involved. Separate explanations on the criteria governing each direct cost category identified in this Part II are required. Also, list and explain if there are any deviations from the specified criteria.)	
2.2.0	<u>Description of Direct Materials.</u> All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.)	
2.3.0	<u>Method of Charging Direct Materials and Supplies.</u> (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)	
2.3.1	Direct Purchases for Projects are Charged to Projects at: A. _____ Actual Invoiced Costs B. <input checked="" type="checkbox"/> Actual Invoiced Costs Net of Discounts Taken Y. _____ Other(s) ¹ Z. _____ Not Applicable	
2.3.2	Inventory Requisitions from Central or Common, Institution-owned Inventory. (Identify the inventory valuation method used to charge projects): A. _____ First In, First Out B. _____ Last In, First Out C. _____ Average Costs ¹ D. _____ Predetermined Costs ¹ Y. _____ Other(s) ¹ Z. <input checked="" type="checkbox"/> Not Applicable	

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¹ Describe on a Continuation Sheet.

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Item No.	Item Description				
2.4.0	<u>Description of Direct Personal Services.</u> All personal services directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the personal services costs within each major institutional function or activity that are charged as direct personal services.)				
2.5.0	<u>Method of Charging Direct Salaries and Wages.</u> (Mark the appropriate line(s) for each Direct Personal Services Category to identify the method(s) used to charge direct salary and wage costs to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, fully describe on a continuation sheet, the applicable methods used.)				
		<u>Faculty</u> (1)	<u>Direct Personal Services Category</u> <u>Staff</u> (2)	<u>Students</u> (3)	<u>Other</u> ¹ (4)
A.	Payroll Distribution Method (Individual time card/actual hours and rates)	_____	_____	_____	_____
B.	Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)	_____	_____	_____	_____
C.	After-the-fact Activity Records (Percentage Distribution of employee activity)	___X___	___X___	___X___	_____
D.	Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)	_____	_____	_____	_____
Y.	Other(s) ¹ _____	_____	_____	_____	_____
2.5.1	Salary and Wage Cost Distribution Systems. Within each major function or activity, are the methods marked in Item 2.5.0 used by all employees compensated by the reporting unit? (If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.) ___X___ Yes _____ No				

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II - DIRECT COSTS FLORIDA STATE UNIVERSITY
Item No.	Item Description	
2.5.2	<p>Salary and Wage Cost Accumulation System.</p> <p>(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the share of the total salary and wage costs attributable to each employee's direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and the wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.)</p>	
2.6.0	<p><u>Description of Direct Fringe Benefits Costs.</u> All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet <u>all</u> of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.)</p>	
2.6.1	<p><u>Method of Charging Direct Fringe Benefits.</u> (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.)</p>	
2.7.0	<p><u>Description of Other Direct Costs.</u> 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, subgrants, subcontracts, malpractice insurance, etc.)</p>	

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2.8.0	<p><u>Cost Transfers.</u> 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 different cost accounting periods). (Mark one, if "No", explain on a continuation sheet how the credit differs from original charge.)</p> <p>_____ Yes</p> <p><u> X </u> No</p>																																	
2.9.0	<p><u>Interorganizational Transfers.</u> This item is directed only to those materials, supplies, and services which are, or will be transferred to you from other segments of the educational institution. (Mark the appropriate line(s) in each column to indicate the basis used by you as transferee to charge the cost or price of Interorganizational transfers or materials, supplies, and services to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, explain on a continuation sheet.)</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 45%;"></th> <th style="width: 15%; text-align: center;"><u>Materials</u> (1)</th> <th style="width: 15%; text-align: center;"><u>Supplies</u> (2)</th> <th style="width: 20%; text-align: center;"><u>Services</u> (3)</th> </tr> </thead> <tbody> <tr> <td>A.</td> <td>At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____ <u> X </u> _____</td> </tr> <tr> <td>B.</td> <td>At full cost <u>including</u> indirect costs attributable to group or central office expenses.</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>C.</td> <td>At established catalog or market price or prices based on adequate competition.</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>Y.</td> <td>Other(s)¹</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>Z.</td> <td>Interorganizational transfers are not applicable.</td> <td style="text-align: center;">_____ <u> X </u> _____</td> <td style="text-align: center;">_____ <u> X </u> _____</td> <td style="text-align: center;">_____</td> </tr> </tbody> </table>						<u>Materials</u> (1)	<u>Supplies</u> (2)	<u>Services</u> (3)	A.	At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.	_____	_____	_____ <u> X </u> _____	B.	At full cost <u>including</u> indirect costs attributable to group or central office expenses.	_____	_____	_____	C.	At established catalog or market price or prices based on adequate competition.	_____	_____	_____	Y.	Other(s) ¹	_____	_____	_____	Z.	Interorganizational transfers are not applicable.	_____ <u> X </u> _____	_____ <u> X </u> _____	_____
		<u>Materials</u> (1)	<u>Supplies</u> (2)	<u>Services</u> (3)																														
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		FLORIDA STATE UNIVERSITY
Item No.	Item Description	
2.1.0	<p>Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives</p> <p>The University follows the general guidelines in sections D. and E. of Circular A-21 in determining the treatment of costs as direct or indirect. Accordingly, costs that can be identified specifically with a particular sponsored project, instructional activity, or other institutional activity, or can be directly assigned to such activities relatively easily with a high degree of accuracy, are treated as direct costs. Conversely, costs incurred for common or joint objectives that cannot be identified readily and specifically with a particular sponsored project, instructional activity or other institutional activity, are treated as indirect costs. The University's indirect costs are consistent with the definitions of specific indirect cost categories in section F. of Circular A-21.</p> <p>The University also follows the guidelines in section F.6.b. of Circular A-21 which specify the normal treatment of certain costs commonly incurred by academic departments and organized research units.</p> <p>Every effort is made to classify costs incurred for the same purpose, in like circumstances, consistently as either direct or indirect costs. As cited later in this section, specific policies have been established by the University to help accomplish this objective.</p> <p>Within academic departments and organized research units, major cost categories are treated as follows:</p> <ul style="list-style-type: none"> - Salaries and fringe benefits of faculty and other personnel classifications specified in section 2.4.0 associated with effort on research projects, instructional activities and other direct cost objectives are treated as direct costs. - Salaries and fringe benefits of administrative and clerical staff are normally treated as indirect costs, as required by section F.6.b. of Circular A-21. However, these costs are treated as direct costs when the nature of the work performed under a particular project requires an extensive amount of administrative or clerical support and the costs meet the general criteria for direct charging in Circular A-21 (i.e., can be identified specifically with the project). These situations are considered "unlike circumstances" under CAS 502. The University has established specific policies - The costs of laboratory supplies (e.g., chemicals, glassware), travel, instructional supplies, consulting services, long distance telephone toll charges, animals, animal care and the other items enumerated in 2.2.0 and 2.7.0 identifiable to research, instruction, or other direct cost objectives are treated as direct costs. - Rent and other facility costs of off-campus facilities used to conduct research or other direct cost objectives are also treated as direct costs. 	

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		FLORIDA STATE UNIVERSITY
Item No.	Item Description	
2.1.0	<p>Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives (Continued)</p> <p>-The costs of office supplies, postage, local (basic) telephone costs, and memberships are normally treated as indirect costs. However, under situations that are considered unlike circumstances under CAS 502, these costs are treated as direct costs of sponsored agreements. The University has established specific policies regarding the application of these special circumstances (see CAS exemption comments below).</p> <p>CAS Exemption: As indicated above, the University's policies permit direct charges for administrative and clerical salaries, office supplies, postage, local telephone expenses, and memberships only under circumstances consistent with section F.6.b. of Circular A-21. In implementing these policies, the University relies on the judgment of the principal investigators and representatives in the University's Sponsored Research office to determine whether these circumstances exist for a particular project. If the proposed direct charges for these costs are fully justified in the grant applications and the responsible University Sponsored Research representatives concur that the costs are justified, then the costs will be allowed unless the sponsoring agency specifically disapproves the costs. If the cost meets the criteria for direct charging in the University's policy but was not in the original sponsored agreement budget, it would be direct charged if the University has rebudgeting authority and the cost is justified by the principal investigator and approved by the responsible Sponsored Research representatives. If the University does not have rebudgeting authority, the cost would need to be justified and approved by the sponsoring agency.</p> <p>Direct Charge Equivalents: To assure consistent treatment of costs between sponsored agreements and non-sponsored activities, "Direct Charge Equivalents" (DCEs) are used to assign an appropriate amount of departmental general fund expenses (e.g., general support salaries, travel, long distance telephone expenses, etc.) directly to instruction and other non-sponsored direct cost objectives. DCEs are mathematical formulas which estimate the portion of general fund expenses that should be assigned directly to non-sponsored activities, and the portion that should be included in the Department Administration indirect cost pool. (See description of the accumulation of Departmental Administration expenses in 3.1.0.). The use of DCEs is a long established accounting convention at academic institutions that is designed to help achieve consistent treatment of costs as required by Circular A-21 and CAS 502, and at the same time recognize the generally accepted accounting practices of the institutions.</p> <p>Description of Direct Materials</p>	
2.2.0	<p>The principal types of materials and supplies charged directly to sponsored agreements and other direct cost objectives include laboratory supplies (e.g., chemicals, glassware), scientific reprints, audio-visual supplies, books and periodicals, minor equipment items (i.e., those below \$500), computer software and supplies.</p>	

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2.4.0	<p>Description of Direct Personal Services</p> <p>The principal classes of direct personal service costs are: Faculty, Administrative and Professional staff, University Support Personnel System staff, Temporary staff and student employees.</p> <p>The direct charges include salaries and fringe benefits. Salaries and fringe benefits of administrative and clerical staff are charged directly under the conditions described in 2.1.0.</p>	
2.5.2	<p>Salary and Wage Cost Accumulation System</p> <p>Responsible officials determine and record the planned distribution of each employee's salary on an appointment form based on an estimate of the employee's effort distribution. Appointment forms are used to distribute salary costs to University accounts, including sponsored agreements. After-the-fact Activity Reports, as described in Section J.10 of Circular A-21, are used to determine the actual distribution of employee salaries. Where the actual distribution significantly differs from the budgeted distribution, the charges to sponsored agreements are appropriately adjusted in the accounting system.</p> <p>The personnel activity reporting system identifies employee effort directly charged to sponsored agreements as well as the effort the University contributes to sponsored agreements as cost sharing. The University's policies on cost sharing are in the University's Policy on Cost Sharing.</p>	
2.6.0	<p>Description of Direct Fringe Benefit Costs</p> <p>The following fringe benefits attributable to organized research, instruction and other direct cost objectives are treated as direct costs:</p> <ul style="list-style-type: none"> Health insurance Life insurance Retirement Benefits FICA Unemployment insurance Workers' compensation Pre tax assessments <p>Leave costs (e.g., vacation, holiday, sick leave) are included in salaries.</p>	

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2.6.1	Method of Charging Direct Fringe Benefits Costs All fringe benefits listed in 2.6.0 except leave costs, workers compensation and unemployment compensation are specifically identified to an individual employee. The fringe benefit costs identifiable to an employee are determined by the individual's personnel record. Each sponsored project receives its share of each employee's fringe benefits based on the distribution of the employee's salary. Workers compensation and unemployment compensation are charged based on established rates as a percentage of salaries. See 6.3.0 and 6.4.1 for additional information on workers compensation and unemployment compensation.	
2.7.0	Description of Other Direct Costs Principal categories of other direct costs include: travel; consulting services; animals; animal care and other specialized and technical services; publication costs; subawards; long distance telephone expenses; equipment and equipment maintenance; rent and other facility costs of off-campus facilities.	
2.8.0	Cost Transfers For the vast majority of cost transfers, the amount credited for direct costs and applicable indirect costs is the same as the amount originally charged for these costs. However, if a transfer crosses fiscal years, the indirect cost rates of the new year are used in determining the amount credited to the project. These situations are relatively rare and when they occur they often involve follow-on years of the same project. The University does not believe that this practice has a material effect on charges to sponsored agreements. A modification of the University's practices to use the original rates would require costly systems changes and labor-intensive monitoring procedures that would not be cost effective.	

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	<p style="text-align: center;">Instructions for Part III</p> <p>Institution should disclose how the segment's total direct 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>The following Allocation Base Codes are provided for use in connection with Items 3.1.0 and 3.3.0.</p> <ul style="list-style-type: none"> A. Direct Charge or Allocation B. Total Expenditures C. Modified Total Cost Basis D. Modified Total Direct Cost Basis E. Salaries and Wages F. Salaries, Wages and Fringe Benefits G. 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 performed L. Square Footage M. Usage N. Unit of Product O. Total Production P. More than one base (Separate Cost Groupings)¹ Y. Others¹ Z. Category or Pool not applicable 	

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¹ List on a continuation sheet, the category and subgrouping(s) of expense involved and the allocation base(s) used.

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Item No.	Item Description																																																						
3.1.0	<p><u>Indirect Cost Categories - Accumulation and Allocation.</u> This item is directed at the identification, accumulation and allocation of all indirect costs of the institution. (Under the column heading, "Accumulation Method," insert "Yes" or "No" to indicate if the cost elements included in each indirect cost category are identified, recorded and accumulated in the institution's formal accounting system. If "No," describe on a continuation sheet, how the cost elements included in the indirect cost category are identified and accumulated. Under the column heading "Allocation Base," enter one of the allocation base codes A through P, Y, or Z, to indicate the basis used for allocating the accumulated costs of each indirect cost category to applicable indirect cost categories, indirect cost pools, other institutional activities, specialized service facilities and other service centers. Under the column heading "Allocation Sequence," insert 1, 2, or 3 next to each of the first three indirect cost categories to indicate the sequence of the allocation process. If cross-allocation techniques are used, insert "CA." If an indirect cost category listed in this section is not used, insert "NA.")</p> <table border="1"> <thead> <tr> <th><u>Indirect Cost Category</u></th> <th><u>Accumulation Method</u></th> <th><u>Allocation Base Code</u></th> <th><u>Allocation Sequence</u></th> </tr> </thead> <tbody> <tr> <td>(a) Depreciation/Use Allowance/Interest</td> <td></td> <td></td> <td>___1___</td> </tr> <tr> <td> Building</td> <td>__No__</td> <td>__L__</td> <td></td> </tr> <tr> <td> Equipment</td> <td>__Yes__</td> <td>__L__</td> <td></td> </tr> <tr> <td> Capital Improvements to Land¹</td> <td>__Yes__</td> <td>__P__</td> <td></td> </tr> <tr> <td> Interest¹</td> <td>__No__</td> <td>__L__</td> <td></td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td>__No__</td> <td>__L__</td> <td>___2___</td> </tr> <tr> <td>(c) General Administration and General Expense</td> <td>__Yes__</td> <td>__D__</td> <td>___3___</td> </tr> <tr> <td>(d) Departmental Administration</td> <td>__No__</td> <td>__D__</td> <td></td> </tr> <tr> <td>(e) Sponsored Projects Administration</td> <td>__No__</td> <td>__D__</td> <td></td> </tr> <tr> <td>(f) Library</td> <td>__Yes__</td> <td>__P__</td> <td></td> </tr> <tr> <td>(g) Student Administration and Services</td> <td>__Yes__</td> <td>__Y__</td> <td></td> </tr> <tr> <td>(h) Other-Statewide Central Services and State University System Central Office Cost</td> <td>__No__</td> <td>__P__</td> <td></td> </tr> </tbody> </table>			<u>Indirect Cost Category</u>	<u>Accumulation Method</u>	<u>Allocation Base Code</u>	<u>Allocation Sequence</u>	(a) Depreciation/Use Allowance/Interest			___1___	Building	__No__	__L__		Equipment	__Yes__	__L__		Capital Improvements to Land ¹	__Yes__	__P__		Interest ¹	__No__	__L__		(b) Operation and Maintenance	__No__	__L__	___2___	(c) General Administration and General Expense	__Yes__	__D__	___3___	(d) Departmental Administration	__No__	__D__		(e) Sponsored Projects Administration	__No__	__D__		(f) Library	__Yes__	__P__		(g) Student Administration and Services	__Yes__	__Y__		(h) Other-Statewide Central Services and State University System Central Office Cost	__No__	__P__	
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¹ Describe on a Continuation Sheet.

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3.2.0	<p><u>Service Centers.</u> Service centers are departments or functional units which perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include "recharge centers" and the "specialized service facilities" defined in Section J of Circular A-21. (The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter "Z" in Column 1, if not applicable.)</p>						
		(1)	(2)	(3)	(4)	(5)	(6)
(a)	Scientific Computing Operations	Z					
(b)	Business Data Processing	Z					
(c)	Animal Care Facilities	_A_	_B_	_C_	_B_	_A_	_Y_
(d)	Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)						
(d)	Telecommunication	_C_	_A_	_C_	_A_	_A_	_Y_
(e)	Printing Services	_C_	_B_	_C_	_A_	_A_	_B_
(f)	Maintenance Services	_C_	_B_	_C_	_A_	_A_	_B_
(g)	Mail Services	_C_	_B_	_C_	_A_	_A_	_B_
(1)	<u>Category Code:</u> Use code "A" if the service center costs are billed only as direct costs of final cost objectives; code "B" if billed only to indirect cost categories or indirect cost pools; code "C" if billed to both direct and indirect cost objectives.						
(2)	<u>Burden Code:</u> Code "A" - center receives an allocation of all applicable indirect costs; Code "B" - partial allocation of indirect costs; Code "C" - no allocation of indirect costs.						
(3)	<u>Billing Rate Code:</u> Code "A" - billing rates are based on historical costs; Code "B" - rates are based on projected costs; Code "C" - rates are based on a combination of historical and projected costs; Code "D" - billings are based on the actual costs of the billing period; Code "Y" - other (explain on a Continuation Sheet).						
(4)	<u>User Charges Code:</u> Code "A" - all users are charged at the same billing rates; Code "B" - some users are charged at different rates than other users (explain on a Continuation Sheet).						
(5)	<u>Actual Costs vs. Revenues Code:</u> Code "A" - billings (revenues) are compared to actual costs (expenditures) at least annually; Code "B" - billings are compared to actual costs less frequently than annually.						
(6)	<u>Variance Code:</u> Code "A" - Annual variance between billed and actual cost are prorated to users (as credits or charges); Code "B" - variances are carried forward as adjustments to billing rate of future periods; Code "C" - annual variances are charged or credited to indirect costs; Code "Y" - other (explain on a Continuation Sheet).						

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3.3.0	<p><u>Indirect Cost Pools and Allocation Bases</u></p> <p>(Identify all of the indirect costs pools established for the accumulation of indirect costs, excluding service centers, and the allocation bases used to distribute accumulated indirect costs to Federally sponsored agreements or similar cost objectives within each major function or activity. For all applicable indirect cost pools, enter the applicable Allocation Base Code A through P, Y, or Z, to indicate the basis used for allocating accumulated pool costs to Federally sponsored agreements or similar cost objectives.)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 15%;"></th> <th style="text-align: left; width: 60%;"><u>Indirect Cost Pools</u></th> <th style="text-align: left; width: 25%;"><u>Allocation Base Code</u></th> </tr> </thead> <tbody> <tr> <td>A.</td> <td>Instruction</td> <td></td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> On-Campus</td> <td><u> D </u></td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> Off-Campus</td> <td><u> D </u></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other¹</td> <td><u> Z </u></td> </tr> <tr> <td>B.</td> <td>Organized Research</td> <td></td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> On-Campus</td> <td><u> D </u></td> </tr> <tr> <td></td> <td><input checked="" type="checkbox"/> Off-Campus</td> <td><u> D </u></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other¹</td> <td><u> Z </u></td> </tr> <tr> <td>C.</td> <td>Other Sponsored Activities</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> On-Campus</td> <td><u> D </u></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Off-Campus</td> <td><u> D </u></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other¹</td> <td><u> Z </u></td> </tr> <tr> <td></td> <td>D. Other Institutional Activities¹</td> <td><u> Z </u></td> </tr> </tbody> </table>			<u>Indirect Cost Pools</u>	<u>Allocation Base Code</u>	A.	Instruction			<input checked="" type="checkbox"/> On-Campus	<u> D </u>		<input checked="" type="checkbox"/> Off-Campus	<u> D </u>		<input type="checkbox"/> Other ¹	<u> Z </u>	B.	Organized Research			<input checked="" type="checkbox"/> On-Campus	<u> D </u>		<input checked="" type="checkbox"/> Off-Campus	<u> D </u>		<input type="checkbox"/> Other ¹	<u> Z </u>	C.	Other Sponsored Activities			<input type="checkbox"/> On-Campus	<u> D </u>		<input type="checkbox"/> Off-Campus	<u> D </u>		<input type="checkbox"/> Other ¹	<u> Z </u>		D. Other Institutional Activities ¹	<u> Z </u>
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3.4.0	<p><u>Composition of Indirect Cost Pools.</u> (For each pool identified under Items 3.1.0 and 3.2.0, describe on a continuation sheet the major organizational components, subgroupings of expenses, and elements of cost included.)</p>																																											
3.5.0	<p><u>Composition of Allocation Bases.</u> (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.)</p>																																											

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¹ Describe on a Continuation Sheet.

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3.6.0	<p><u>Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs.</u> Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations?</p> <p>A. <input checked="" type="checkbox"/> Yes</p> <p>B. <input type="checkbox"/> No¹</p>	

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¹ Describe on a Continuation Sheet.

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3.1.0	<p>Indirect Cost Categories - Accumulation and Allocation</p> <p>I. Accumulation Method</p> <p>(a) Depreciation/Use Allowance/Interest The depreciation expense of buildings, equipment and capital improvements to land are recorded in the University's accounting system, except for the FAMU/FSU College of Engineering and the FSU Research Foundation Buildings. An adjustment is made to the Facilities and Administrative Cost Proposal for these facilities.</p> <p>A particular bond issue may finance several construction projects or items of capital equipment. The amount of interest allocated to each construction project or item of equipment is based on that project's or item's proportional share of the bond proceeds. The interest cost included in the indirect cost proposal is limited to interest on construction projects completed on or after July 1, 1982 and equipment purchased on or after that date as required by section J.22 of Circular A-21. Also, see item 3.1.0 (h) Other - State Central Services and State University Central Office Costs.</p> <p>(b) Operation and Maintenance The operation and maintenance expense is recorded in the University's accounting system, except for the FAMU/FSU College of Engineering and the FSU Research Foundation Buildings. An adjustment is made to the Facilities and Administrative Cost Proposal for these facilities.</p> <p>(d) Departmental Administration Departmental administration expenses are only partially identified by the accounting system. This cost pool consists of the administrative costs of deans' offices; costs associated with the administrative work of department heads, faculty and other professional research and academic staff; and other departmental support services. The costs of deans' offices are identified by the accounting system. The costs associated with administrative activities of department heads, faculty and other professional academic staff are covered by a standard allowance of 3.6% of modified total direct costs specified in paragraph F.6.a.(2) of Circular A-21.</p> <p>The remaining departmental support costs include the salaries and fringe benefits of administrative and clerical staff (excluding direct charges for administrative and clerical services under the conditions discussed in 2.1.0), departmental business managers, office supplies, postage, travel associated with administrative activities, etc. This portion of departmental administration expenses is accumulated through an analysis of departmental general fund accounts and the application of "Direct Charge Equivalents" (DCEs), DCEs are mathematical formulas which estimate the portion of departmental general fund expenses that should be assigned directly to instruction and other non-sponsored direct cost objectives, and the portion that should be included in the departmental administration indirect cost pool.</p> <p>(e) Sponsored Projects Administration The sponsored projects administration expense is recorded in the University's accounting system, except for the FSU Research Foundation sponsored projects administration.</p>	

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3.1.0	<p>Indirect Cost Categories - Accumulation and Allocation (Continued)</p> <p>I. Accumulation Method (continued)</p> <p>(h) Other - Statewide Central Services and State University System Central Office Costs</p> <p>Statewide Central Service costs and State University System Central Office: Statewide Central Service costs and State University System Central Office costs are the University's allocated share of the costs of central support services provided by the State of Florida and the State University System Central Office. The allocations are made in the Statewide Cost Allocation Plan developed by the state and approved by the Federal Department of Health and Human Services, Division of Cost Allocation.</p> <p>PECO Bond Interest: The State of Florida has established a program to finance capital projects of its local school districts, community colleges, and public universities. Under this program, the Florida State Board of Education is authorized to issue Public Education Capital Outlay (PECO) bonds on behalf, and for the benefit of, these educational institutions. As noted above, the amount of interest allocated to each construction project or item of equipment is based on that project's or item's proportional share of the bond proceeds. The interest cost included in Facilities and Administrative Cost proposals is limited to interest on capital projects completed on or after July 1, 1982 as required by section J26, OMB Circular A-21. In addition, this cost is supported by a separate cost allocation plan as required by section C6, OMB Circular A-21, and is submitted annually to the Division of Cost Allocation, US Department of Health and Human Services.</p> <p>FAMU/FSU College of Engineering The Florida Legislature and Florida Board of Regents (now Board of Governors) authorized and established the College of Engineering as a joint program of both Florida State University and Florida A&M University. Subject to the terms of a management agreement, the allocation of responsibilities is divided between the two universities. For purposes of preparing the Facilities and Administrative Cost proposal, certain direct and indirect expenditure adjustments are made in order to fully account for costs associated with the operation of the college.</p>	

Indirect Cost Categories - Accumulation and Allocation (Continued)

I. Accumulation Method (continued)

All Other Indirect Cost Categories

The remaining indirect cost categories are identified by the University's accounting system. As noted in 1.2.0, adjustments and reclassifications are needed to recast the information from the University's accounting system into the cost pools required by Circular A-21.

II. Allocation Base Code

(a) Depreciation on Capital Improvements to Land

Use Allowance on Capital Improvements to Land are allocated based on the method in section F.2.b. (4) or Circular A-21, which uses a combination of full-time-equivalent student and employee data and salary data in a multi-step allocation process.

(f) Library

Library costs are allocated based on the method in section F.8. of Circular A-21, which uses a combination of full-time-equivalent student and employee data and salary data in a multi-step allocation process.

(g) Student Administration and Services

The Student Administration and Services indirect cost pool is allocated entirely to the instruction function in accordance with the standard allocation base in section F.9.b. of Circular A-21.

(h) Statewide Central Services and State University System Central Office

As stipulated in the Statewide Cost Allocation Plan, some of the allocated costs are classified as General Administration and General (GA) Expenses and some of the costs are classified as Student Administration and Services (SAS). The costs classified as GA are added to the University's GA cost pool and allocated based on Modified Total Costs. The costs classified as SAS are added to the University's SAS cost pool and assigned entirely to the instruction function. (See section 3.5.0 for additional information on the allocation of GA and SAS.)

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3.2.0	Service Centers (c) Animal Care Facility (3) Users are not charged for the full costs of the animal care facility. Excess cost over revenues occur every year. The University subsidizes the excess cost. (4) On-campus users are charged the same rates. Outside users such as private businesses and other universities are charged a higher rate. (6) Users are not charged for the full costs of the animal care facility. Excess cost over revenues occur every year. The University subsidizes the excess cost. (d) Telecommunication (6) For internal users, the annual variances between billed and actual costs are carried forward as adjustments to billing rates of future periods. For external users (primarily students), variances may not be accounted for as adjustments to billing rates of future periods. The handling of variances for external users has no impact on charges to federally sponsored agreements.	

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III - INDIRECT COST CONTINUATION SHEET
		FLORIDA STATE UNIVERSITY
Item No.	Item Description	
3.4.0	<p>Composition of Indirect Cost Pools</p> <p>Depreciation on Buildings, Equipment and Capital Improvements to Land This cost pool consists of depreciation on buildings, capital improvements to land and equipment which are computed in accordance with OMB Circular A-21, Section J.14. See Part IV for additional information.</p> <p>Interest This cost pool consists of interest costs on debt incurred after July 1, 1982 to acquire buildings, major reconstruction and remodeling, and/or the acquisition or fabrication of capital equipment costing \$10,000 or more in accordance with OMB Circular A-21, Section J.26. See section 3.1.0.</p> <p>Operation and Maintenance (O&M) This cost pool consists of costs incurred for the administration, supervision, operation, maintenance, preservation, and protection of the institution's physical plant. They include expenses normally incurred for such items as janitorial and utility services; repairs and ordinary or normal alterations of buildings, furniture and equipment; care of grounds; maintenance and operation of buildings and other plant facilities; security; environmental safety; hazardous waste disposal; property, liability and all other insurance relating to property; space and capital leasing; facility planning and management; and central receiving. The O&M pool also includes its allocable share of depreciation and interest costs.</p> <p>General Administration and General Expenses (GA) This cost pool consists of costs incurred for the general executive and administrative offices and other expenses of a general character, which do not relate solely to any major function. Examples are the President's Office, University Communications' Office, Human Resources Office, Office of General Counsel, Office of Audit Services, Vice President for Finance and Administration, and Provost and Vice President for Academic Affairs. This pool also includes State Central Service Costs allocated to the University and a portion of the State University System Central Office costs as outlined in the Statewide Cost Allocation Plan. The GA pool also includes its allocable share of O&M, depreciation, and interest costs.</p> <p>Departmental Administration (DA) This pool consists of expenses incurred for administrative and supporting services that benefit common or joint departmental activities or objectives in academic deans' offices, academic departments and divisions, organized research institutes, study centers, and research centers. See section 3.1.0 for additional information on the composition and accumulation of DA expenses. The DA pool also includes its allocable share of GA, O&M, depreciation, and interest costs.</p> <p>Sponsored Projects Administration (SPA) This pool consists of expenses incurred by separate organizations established for the administration of the University's sponsored projects. The major organizational components are the Office of the Vice President for Research including Legal Counsel and Federal Relations/Communications and the Sponsored research offices. The SPA pool also includes its allocable share of GA, O&M, depreciation, and interest costs.</p>	

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III – INDIRECT COST CONTINUATION SHEET
		FLORIDA STATE UNIVERSITY
Item No.	Item Description	
3.5.0	<p>Composition of Indirect Cost Pools (Continued)</p> <p>Library Library costs include library personnel salaries and related fringe benefits, library operating expenses, book purchases plus its allocable share of GA, O&M, use allowances and interest costs.</p> <p>Student Administration and Services(SAS) The expenses are those that have been incurred for the administration of student affairs and for services to students, including expenses of such activities as deans of students, admissions, registrar, counseling and placement services, student advisers, student health and infirmary services, catalogs, and commencements and convocations. This pool also includes a portion of the costs from the State University System Central Office as indicated in section 3.1.0 above plus its allocable share of GA, O&M, depreciation and interest costs.</p> <p>Statewide Central Services and State University System Central Office Statewide Central Service costs and State University System Central Office costs are the University's allocated share of the costs of central support services provided by the State of Florida and the State University System Central Office. The allocations are made in the Statewide Cost Allocation Plan developed by the state and approved by the Federal Department of Health and Human Services, Division of Cost Allocation.</p> <p>Composition of Allocation Bases</p> <p>Depreciation on Buildings and Equipment Building depreciation is allocated on a building-by-building basis among the functions performed in each building (e.g., research, instruction, etc.) based on the amount of net assignable square feet occupied by each function. Functional usage is determined on a room-by-room basis through a space inventory and functional use survey, which assigns a specific percentage of use to each function performed in each room.</p> <p>Equipment depreciation is allocated based on the functional use of the room in which the equipment is located. Functional use is determined by the space inventory and functional use survey described in the previous paragraph.</p> <p>Depreciation on Capital Improvements to Land As indicated in 3.1.0, Use Allowance on Capital Improvements to Land are allocated based on the standard method in section F.2.b. (4) of Circular A-21.</p> <p>Interest Interest costs are allocated on the same basis as depreciation on the buildings, equipment, and capital improvements to land to which the interest relates.</p> <p>Operation and Maintenance Operation and Maintenance expenses are allocated based on square footage in accordance with OMB Circular A-21, section F.4.b. The specific allocation methodology for these expenses is the same as depreciation, except that University-wide square footage (rather than building-by-building square footage) is used to allocate those O&M components, such as central management of plant operations, that cannot be identified to individual buildings.</p>	

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III - INDIRECT COST CONTINUATION SHEET
Item No.	Item Description	
3.5.0	<p>Composition of Allocation Bases (Continued)</p> <p>General Administration and General Expenses General Administration and General Expenses are allocated based on Modified Total Direct Cost (MTDC). Modified Total Costs consist of salaries and wages, fringe benefits, materials, supplies, services, travel, and subgrants and subcontracts up to the first \$25,000 of each subgrant or subcontract (regardless of the period covered by the subgrant or subcontract). The following cost elements are excluded from the Modified Total Costs base: equipment that meets the University's capitalization threshold, other capital expenditures, charges for patient care and tuition remission, rental costs of off-site facilities, scholarships and fellowships, and the portion of each subgrant and subcontract in excess of \$25,000.</p> <p>Departmental Administration Expenses Departmental Administration expenses are allocated based on Modified Total Direct Costs (MTDC), which consist of the same cost elements as the Modified Total Costs base used to allocate General Administration and General Expenses. As stipulated in section F.6. of Circular A-21, the administrative expenses of the dean's office of each college and school are allocated to the academic departments and other organizational units within that college or school. The administrative expenses of each department, plus the department's share of the dean's office costs, are allocated to the direct functions within that department.</p> <p>Sponsored Projects Administration Sponsored Projects Administration is allocated based on the MTDC of the sponsored projects within each major function of the institution. MTDC for this purpose consists of the same cost elements as the allocation base for General Administration and General Expenses and Departmental Administration.</p> <p>Library As noted in 3.1.0, Library costs are allocated based on the method in section F.8. of Circular A-21.</p> <p>Student Administration and Services As noted in 3.1.0, the Student Administration and Services indirect cost pool is allocated entirely to the instruction function in accordance with the standard base in section F.9.b. of Circular A-21.</p> <p>State Central Services and State University System Central Office As noted in 3.1.0, some of these cost are classified as General Administration and General Expenses and some as Student Administration and Services, and are allocated to cost objectives as part of the allocation of those cost pools.</p> <p>Final Distribution Base The final distribution base (i.e., the base used to allocate the accumulated indirect costs of each major function to sponsored agreements within that function) is also MTDC and consists of the same cost elements as the base for allocating the administrative cost pools noted above.</p> <p>Cost Sharing Cost sharing of direct costs on sponsored agreements is included in the same indirect cost allocation base (e.g., organized research) as the costs charged to the agreements. The University's policy on cost sharing is cited in 2.5.2.</p>	

FORM CASB DS-2 (REV 10/94)

Item No.	Item Description																																																						
<p>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</p>																																																							
<p>PART IV – DEPRECIATION AND USE ALLOWANCES FLORIDA STATE UNIVERSITY</p>																																																							
4.1.0	<p style="text-align: center;">Part IV</p> <p><u>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives.</u> (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D in Column (2) describing the basis for determining useful life; a code from A through C in Column (3) describing how depreciation methods or use allowances are applied to property units; and Code A or B in Column (4) indicating whether or not the estimated residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code Z in Column (1) only, if an asset category is not applicable)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 45%;"></th> <th style="width: 10%; text-align: center;">Depreciation Method (1)</th> <th style="width: 10%; text-align: center;">Useful Life (2)</th> <th style="width: 10%; text-align: center;">Property Unit (3)</th> <th style="width: 15%; text-align: center;">Residual Value (4)</th> </tr> </thead> <tbody> <tr> <td>(a) Land Improvements</td> <td style="text-align: center;">C</td> <td style="text-align: center;">D</td> <td style="text-align: center;">A</td> <td style="text-align: center;">B</td> </tr> <tr> <td>(b) Buildings</td> <td style="text-align: center;">C</td> <td style="text-align: center;">D</td> <td style="text-align: center;">A</td> <td style="text-align: center;">B</td> </tr> <tr> <td>(c) Building Improvements</td> <td style="text-align: center;">C</td> <td style="text-align: center;">D</td> <td style="text-align: center;">A</td> <td style="text-align: center;">B</td> </tr> <tr> <td>(d) Leasehold Improvements</td> <td style="text-align: center;">C</td> <td style="text-align: center;">D</td> <td style="text-align: center;">A</td> <td style="text-align: center;">B</td> </tr> <tr> <td>(e) Equipment</td> <td style="text-align: center;">C</td> <td style="text-align: center;">D</td> <td style="text-align: center;">A</td> <td style="text-align: center;">B</td> </tr> <tr> <td>(f) Furniture and Fixtures</td> <td style="text-align: center;">C</td> <td style="text-align: center;">D</td> <td style="text-align: center;">A</td> <td style="text-align: center;">B</td> </tr> <tr> <td>(g) Automobiles and Trucks</td> <td style="text-align: center;">C</td> <td style="text-align: center;">D</td> <td style="text-align: center;">A</td> <td style="text-align: center;">B</td> </tr> <tr> <td>(g) Tools</td> <td style="text-align: center;">C</td> <td style="text-align: center;">D</td> <td style="text-align: center;">A</td> <td style="text-align: center;">B</td> </tr> <tr> <td>(i) Enter Code Y on this line if other asset categories are used and enumerate on a continuation sheet each such asset category and the applicable codes. Otherwise enter Code Z.)</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> </tbody> </table> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; vertical-align: top;"> <p><u>Column (1) - Depreciation Method Code</u></p> <p>A. Straight Line B. Expensed at Acquisition C. Use Allowance Y. Other or more than one method¹</p> </td> <td style="width: 50%; vertical-align: top;"> <p><u>Column (2) - Useful Life Code</u></p> <p>A. Replacement Experience B. Term of Lease C. Estimated service life D. As prescribed for use allowance by Office of Management and Budget Circular No. A-21 Y. Other or more than one method¹</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p><u>Column (3) - Property Unit Code</u></p> <p>A. Individual units are accounted for separately B. Applied to groups of assets with similar service lines C. 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FORM CASB DS-2 (REV 10/94)

¹ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART IV - DEPRECIATION AND USE ALLOWANCES FLORIDA STATE UNIVERSITY										
Item No.	Item Description											
4.1.1	<p>Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. <input checked="" type="checkbox"/> Yes B. <input type="checkbox"/> No¹</p>											
4.2.0	<p><u>Fully Depreciated Assets.</u> Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Yes B. <input checked="" type="checkbox"/> No</p>											
4.3.0	<p><u>Treatment of Gains and Losses on Disposition of Depreciable Property.</u> Gains and losses are: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. <input checked="" type="checkbox"/> Excluded from determination of sponsored agreements costs B. <input type="checkbox"/> Credited or charged currently to the same pools to which the depreciation of the assets was originally charged C. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved D. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account Y. <input type="checkbox"/> Others¹ Z. <input type="checkbox"/> Not applicable</p>											
4.4.0	<p><u>Criteria for Capitalization.</u> (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)</p> <table border="0" style="width: 100%;"> <thead> <tr> <th></th> <th style="text-align: center;">Equipment</th> <th style="text-align: center;">Building Improvement</th> </tr> </thead> <tbody> <tr> <td>A. Minimum Dollar Amount</td> <td style="text-align: center;">_\$5,000*_____</td> <td style="text-align: center;">\$100,000</td> </tr> <tr> <td>B. Minimum Life Years</td> <td style="text-align: center;">Over 1 Yr.</td> <td style="text-align: center;">Over 1 Yr.</td> </tr> </tbody> </table> <p>(*Revision #4, June 2011)</p>				Equipment	Building Improvement	A. Minimum Dollar Amount	_\$5,000*_____	\$100,000	B. Minimum Life Years	Over 1 Yr.	Over 1 Yr.
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4.5.0	<p><u>Group or Mass Purchase.</u> Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes¹ B. <input checked="" type="checkbox"/> No</p>											

FORM CASB DS-2 (REV 10/94)

¹ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART IV - DEPRECIATION AND USE ALLOWANCE CONTINUATION SHEET
		FLORIDA STATE UNIVERSITY
Item No.	Item Description	
4.1.0	Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives The responses in this section cover the computation of depreciation for indirect cost purposes. Some University service centers depreciate equipment. In these cases, the equipment is depreciated on a straight-line basis unless it can be demonstrated that the expected consumption of the asset will be significantly greater in the early portions than in the later portions of its useful life. The service center equipment is depreciated using estimated service life, individual units are accounted for separately and residual values are not deducted	
4.1.1	Asset Valuations and Useful Lives The asset valuations used to develop depreciation for the indirect cost proposal are consistent with those used in the University's financial statements. The financial statements do include depreciation expense. In accordance with State laws, rules, and regulations, University policy, and generally accepted accounting principles, the useful lives used to determine depreciation expense are as follows: <div style="margin-left: 40px;"> <p>Buildings: 10-50 years, depending on the type of construction.</p> <p>Infrastructure: 12-50 years.</p> <p>Furniture and Equipment (Computer): 3 to 7 years.</p> <p>Furniture and Equipment (Non Office): 10 to 20 years.</p> <p>Furniture and Equipment (moveable): 3 to 20 years.</p> <p>Software: 5 years</p> </div>	

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART V - OTHER COSTS AND CREDITS
		FLORIDA STATE UNIVERSITY Revision #4, June 2011
Item No.	Item Description	
	Part V	
5.1.0 Revised	<p><u>Method of Charging Leave Costs.</u> 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))</p> <p>A. <input checked="" type="checkbox"/> Cash B. <input checked="" type="checkbox"/> Accrual¹</p>	
5.2.0	<p><u>Applicable Credits.</u> This item is directed at the treatment of "applicable credits" as defined in Section C of 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.)</p> <p>A. <input type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate. B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool. C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs. D. <input checked="" type="checkbox"/> Combination of methods¹ Y. <input type="checkbox"/> Other¹</p>	

FORM CASB DS-2 (REV 10/94)

¹ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI - DEFERRED COMPENSATION AND INSURANCE COSTS CONTINUATION SHEET
		FLORIDA STATE UNIVERSITY Revision #4, June 2011
Item No.	Item Description	
5.1.0	<p>Method of Charging Leave Costs</p> <p>Cash: Leave costs that are used during the course of an employee's employment are included in the normal charges for salaries as disclosed on the continuation sheet (page II-7) under Item No. 2.6.0.</p> <p>Accrual: Terminal leave costs represent unused vacation and sick leave time existing at the end of an employee's employment. Such costs are charged to sponsored agreements based on an established rate. The rate is based on historical payouts as a percentage of employee salaries and wages. When an employee terminates his or her employment their terminal leave payout will be apportioned to the funding source(s) of their previous four years of employment. To the extent that the funding source is identified as sponsored agreements the accrual for terminal leave costs will be reduced. Carryforward adjustments will be made to future rates to compensate for variance between estimated and actual rates for each year.</p>	
5.2.0	<p>Applicable Credits</p> <p>True applicable credits, such as refunds and purchase discounts, are offset against the direct or indirect costs to which they relate. Incidental receipts, such as parking fees and fines, are generally treated as income and are not offset against costs.</p>	

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI - DEFERRED COMPENSATION AND INSURANCE COSTS <hr/> FLORIDA STATE UNIVERSITY											
Item No.	Item Description												
	<p style="text-align: center;">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, the reporting unit should require that entity to complete the applicable portions of this Part IV. (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="text-align: left; width: 5%;"></th> <th style="text-align: left; width: 70%;"><u>Type of Plan</u></th> <th style="text-align: right; width: 25%;"><u>Number of Plans</u></th> </tr> </thead> <tbody> <tr> <td>A.</td> <td><input checked="" type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s)</td> <td style="text-align: right;">1</td> </tr> <tr> <td>B.</td> <td><input type="checkbox"/> 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: right;"></td> </tr> <tr> <td>C.</td> <td><input type="checkbox"/> Institution has its own Defined-Contribution Plan(s)¹</td> <td style="text-align: right;"></td> </tr> </tbody> </table>		<u>Type of Plan</u>	<u>Number of Plans</u>	A.	<input checked="" type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s)	1	B.	<input type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution		C.	<input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) ¹	
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6.1.2	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.)												
6.2.0	<p><u>Post Retirement Benefits Other Than Pensions (including post retirement health care benefits)(PRBs).</u> (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)</p> <p>Z. <input checked="" type="checkbox"/> Not Applicable</p>												

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI - DEFERRED COMPENSATION AND INSURANCE COSTS
		FLORIDA STATE UNIVERSITY
Item No.	Item Description	
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices uses, including 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.)	
6.3.0	<u>Self-Insurance Programs (Employee Group Insurance).</u> Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.) <p>A. <input type="checkbox"/> When accrued (book accrual only)</p> <p>B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund</p> <p>C. <input type="checkbox"/> When contributions are made to a forfeitable fund</p> <p>D. <input type="checkbox"/> When the benefits are paid to employee</p> <p>E. <input type="checkbox"/> When amounts are paid to an employee welfare plan</p> <p>Y. <input checked="" type="checkbox"/> Other or more than one method¹</p> <p>Z. <input type="checkbox"/> Not Applicable</p>	
6.4.0	<u>Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)</u>	
6.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.) <p>A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability</p> <p>D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund</p> <p>Y. <input checked="" type="checkbox"/> Other or more than one method¹</p> <p>Z. <input type="checkbox"/> Not Applicable</p>	
6.4.2	Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.) <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.</p> <p>D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)</p> <p>Y. <input checked="" type="checkbox"/> Other or more than one method¹</p> <p>Z. <input type="checkbox"/> Not Applicable</p>	

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¹ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI - DEFERRED COMPENSATION AND INSURANCE COSTS CONTINUATION SHEET
		FLORIDA STATE UNIVERSITY
Item No.	Item Description	
6.3.0	Self-Insurance Programs (Employee Group Insurance) The state of Florida self-insures for health insurance. The University pays premiums to the state for its share of the coverage which goes into the state health insurance trust fund. These costs are charged to sponsored agreements based on the actual premium cost for each employee. For unemployment compensation the University pays unemployment benefits on behalf of former employees to the State. These costs are charged to sponsored agreements based on established rates. The rates are based on estimated costs as a percentage of employee salaries and wages. Carry forward adjustments are made to future rates to compensate for variances between estimated and actual rates for each year.	
6.4.1 and 6.4.2	The state of Florida self-insures for workers compensation, automobile and casualty insurance. The University pays a premium to the state for its share of the coverage, which goes into a state self-insurance fund. For workers compensation, the University also pays for the initial period of worker compensation benefits as stipulated by state regulations. The premiums paid to the state and the benefit payments are recorded on the University books when the disbursements are made. Charges to sponsored agreements for worker's compensation are made based on established rates. The rates are based on estimated costs as a percentage of the employee salaries and wages. Carry forward adjustments are made to future rates to compensate for variances between estimated and actual rates for each year. The state of Florida self-insures for liability coverage up to a stipulated amount per incident. The University pays a premium to the state for its share of the coverage. The University may also pay an insurance premium to an insurance company for liability coverage above the stipulated amount. Both premiums are included in the GA indirect cost pool. The automobile and casualty insurance premium paid to the state are included in the GA indirect cost pool. The liability insurance premium paid to the state is included in the GA indirect cost pool.	

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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VII – CENTRAL SYSTEM OR GROUP EXPENSES CONTINUATION SHEET
		FLORIDA STATE UNIVERSITY
Item No.	Item Description	
7.1.0	<p>Organizational Structure</p> <p>Not Applicable - The University is administered as part of a Public System. See the State University System of Florida Disclosure Statement for further detail.</p>	
7.2.0	<p>Cost Accumulation and Allocation</p> <p>Not Applicable - The University is administered as part of a Public System. See the State University System of Florida Disclosure Statement for further detail.</p> <p>See section 3.1.0 (h) Other – Statewide Central Services and State University System Central Office Costs for a description of Central System or Group Expenses included by the University.</p>	