

1. This Disclosure Statement has been designed to meet the requirements of Public Law 100-679, and persons completing it are to describe the contractor and its contract 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 9903.202).
2. Part I of the Statement provides general information concerning each reporting unit (e.g., segment, Corporate or other intermediate level home office, or a business unit). Parts II through VII pertain to the types of costs generally incurred by the segment or business unit directly performing Federal contracts or similar cost objectives. Part VIII pertains to the types of costs that are generally incurred by a Home office and are allocated to one or more segments performing Federal contracts. For a definition of the term “*home office*,” see 48 CFR 9904.403.
3. Each segment or business unit required to disclose its cost accounting practices should complete the Cover Sheet, the Certification, and Part I through VII.
4. Each home office required to disclose its cost accounting practices for measuring, assigning and allocating its costs to segments performing Federal contracts or similar cost objectives shall complete the Cover Sheet, the Certification, Part I and Part VIII of the Disclosure Statement. Where a home office either establishes practices or procedures for the types of costs covered by Part V, VI and VII to be included in the Disclosure Statement submitted by its segments. While a home office may have more than one segment submitting Disclosure Statements, only one Statement needs to be submitted to cover the home office operations.
5. The Statement must be signed by an authorized signatory of the reporting unit.
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.
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.

8. Where the cost accounting practice being disclosed is clearly set forth in the contractor's existing written accounting policies and procedures, such documents may be cited on a continuation sheet and incorporated by reference at the option of the contractor. In such cases, the contractor should provide the date of issuance and effective date for each accounting policy and/or procedures document cited. Alternatively, copies of the relevant parts of such documents may be attached as appendices to the pertinent Disclosure Statement Part. Such continuation sheets and appendices should be labeled and cross-referenced with the applicable Disclosure Statement number and follow the page number specified in paragraph 7. Any supplementary comments needed to adequately describe the cost accounting practice being disclosed should also be provided.
9. Disclosure Statements must be amended when cost accounting practices are changed to comply with a new CAS or when practices are changed with or without knowledge of the Government (Also see 48 CFR 9903.202-3).
10. Amendments shall be submitted to the same offices to which submission would have been made were an original Disclosure Statement filed.
11. Each amendment, or set of amendments, 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 a revision mark (e.g., "R") in the right hand margin of any line that is revised. Completely resubmitted Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.
12. Use of this Disclosure Statement, amended February 1996, shall be phased in as follows:
  - A. New Contractors. This form shall be used by new contractors when they are initially required to disclose their cost accounting practices pursuant to 9903.202-1.
  - B. Existing Contractors. If a contractor has disclosed its cost accounting practices on a prior edition of the Disclosure Statement (CASB DS-1), such disclosure shall remain in effect until the contractor amends or revises a significant portion of the Disclosure Statement in accordance with CAS 9903.202-3. Minor amendments to an existing DS-1 may continue to be made using the prior form. However, when a substantive change is made, a complete Disclosure Statement must be filed using this form. In any event, all contractors and subcontractors must submit a new Disclosure Statement (this version of the CASB DS-1) not later than the beginning of the contractor's next full fiscal year after December 31, 1998.

*Attachment* -- Blank Continuation Sheet (Blank page not in electronic format)

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General Instructions	(i)
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0.1 Company or Reporting Unit.

Name: **Stanford Linear Accelerator Center**  
Street Address: **2575 Sand Hill Road**  
City, State, & Zip Code: **Menlo Park, CA 94025-7015**  
Division or subsidiary of (if applicable): **Leland Stanford, Jr., University**

0.2 Reporting Unit: (Mark one.)

- A.  Business Unit comprising an entire business organization which is not divided into segments.
- B. 1.  Corporate Home Office  
2.  Intermediate Level Home Office  
3.  Segment or business unit reporting directly to a home office.

0.3 Official to Contact Concerning this Statement.

Name and title: **Mimi Chang, Chief Financial Officer**  
Phone number (including area code and extension): **650-926-3244**

0.4 Statement Type and Effective Date:

- A. (Mark type of submission. If a revision, enter number)  
(a)  Original Statement  
(b)  Revised Statement; Revision No.
- B. Effective Date of this Statement/Revision: **January 1, 2001**

0.5 Statement Submitted to (Provide office name, location and telephone number, include area code and extension):

- (a) Cognizant Federal Agency: **DOE – Stanford Site Office (650) 926-3208**  
(b) Cognizant Federal Auditor: **DOE – Office of Inspector General**

*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 above date by the above-named organization of its cost accounting practices, as required by the Disclosure Regulation (48 CFR 9903.202) of the Cost Accounting Standards Board under P.L. 100-679.

\_\_\_\_\_  
(Name)

**Chief Financial Officer, Stanford Linear Accelerator Center**  
(Title)

*The Penalty For Making A False Statement In This Disclosure Is Prescribed In 18  
U.S.C.1001*

Item No.                                      Item Description                                      Effective Date 01/01/01

Part I Instructions

Sales data for this part should cover the most recently completed fiscal year of the reporting unit. "Government CAS-covered Sales" includes sales under both prime contracts and subcontracts. "Annual CAS-covered Sales" includes intracorporate transactions.

1.1.0 Type of Business Entity of Which the Reporting Unit is a Part. (Mark one.)

- A.  Corporation
- B.  Partnership
- C.  Proprietorship
- D.  Not-for-profit organization
- E.  Joint Venture
- F.  Federally Funded Research and Development Center (FFRDC)
- Y.  Other (Specify)

1.2.0 Predominant Type of Government Sales. (Mark one.) 1/

- A.  Manufacturing
- B.  Research and Development
- C.  Construction
- D.  Services
- Y.  Other (specify)

1.3.0 Annual CAS-covered Government Sales as Percentage of Total Sales (Government

and Commercial). (Mark one. An estimate is permitted for this section.) 1/

- A.  Less than 10%
- B.  10% -- 50%
- C.  51% -- 80%
- D.  81% -- 95%
- E.  Over 95%

1.4.0 Description of Your Cost Accounting System for Government Contracts and Subcontracts. (Mark the appropriate line(s) and if more than one is marked,

explain

on a continuation sheet.) 1/

- A.  Standard costs -- Job order
- B.  Standard costs -- Process
- C.  Actual costs -- Job order
- D.  Actual costs -- Process
- E.  Other(s) 2/

1/ Do not complete when Part I is filed in conjunction with Part VIII.

2/ Describe on a Continuation Sheet.

- | <u>Item No.</u> | <u>Item Description</u>   | <u>Effective Date 01/01/01</u> |
|-----------------|---|--------------------------------|
| 1.5.0           | <u>Identification of Differences Between Contract Cost Accounting and Financial Accounting Records.</u> <b>None.</b>  |                                |
| 1.6.0.          | <u>Unallowable Costs.</u> Costs that are not reimbursable as allowable costs under the terms and conditions of Federal awards are identified as follows: (Mark all that apply and if more than one is marked, describe on a continuation sheet the major cost groupings, organizations, or other criteria for using each marked technique.) |                                |
| 1.6.1           | <u>Incurring costs.</u>   |                                |
|                 | A. <input checked="" type="checkbox"/> Specifically identified and recorded separately in the formal financial accounting records.  |                                |
|                 | B. <input type="checkbox"/> Identified in separately maintained accounting records or workgroups.   |                                |
|                 | C. <input type="checkbox"/> Identifiable through use of less formal accounting techniques that permit audit verification.   |                                |
|                 | D. <input type="checkbox"/> Determinable by other means. 1/   |                                |
| 1.6.2           | <u>Estimated costs.</u> Not applicable under the DOE M&O Contract for SLAC  |                                |
|                 | A. <input type="checkbox"/> By designation and description (in backup data, workpapers, etc) which have specifically been identified and recognized in making estimates.  |                                |
|                 | B. <input type="checkbox"/> By description of any other estimating technique employed to provide appropriate recognition of any unallowable amounts pertinent to the estimates.   |                                |
|                 | C. <input type="checkbox"/> Other. 1/   |                                |
| 1.7.0           | <u>Fiscal Year:</u> 10/1 to 9/30 (Specify twelve month period used for financial accounting and reporting purposes, e.g., 1/1 to 12/31.)  |                                |
| 1.7.1           | <u>Cost Accounting Period:</u> 10/1 to 9/30 (Specify period. If the cost accounting period used for the accumulation and reporting of costs under Federal contracts is other than the fiscal year identified in Item 1.7.0, explain circumstances on a continuation sheet.)   |                                |

1/ Describe on a Continuation Sheet.



1/ Describe on a Continuation Sheet.

- | <u>Item No.</u> | <u>Item Description</u>  | <u>Effective Date 01/01/01</u> |
|-----------------|--|--------------------------------|
| 2.3.0           | <u>Timing of Charging Direct Material.</u> (Mark the appropriate line(s) to indicate the point in time at which direct material are charged to Federal contracts or similar cost objectives, and if more than one line is marked, explain on a continuation sheet.)<br>A. <input type="checkbox"/> When orders are placed<br>B. <input type="checkbox"/> When both the material and invoice are received<br>C. <input type="checkbox"/> When material is issued or released to a process, batch, or similar intermediate cost objective<br>D. <input checked="" type="checkbox"/> When material is issued or released to a final cost objective<br>E. <input checked="" type="checkbox"/> When invoices are paid<br>Y. <input checked="" type="checkbox"/> Other(s) 1/<br>Z. <input type="checkbox"/> Not applicable |                                |
| 2.4.0           | <u>Variances from Standard Costs for Direct Material.</u> (Do not complete this item unless you use a standard cost method, i.e., you have marked Line A of Item 2.2.1, or 2.2.2. Mark the appropriate line(s) in Items 2.4.1., 2.4.2, and 2.4.4, and if more than one line is marked, explain on a continuation sheet.)   |                                |
| 2.4.1           | <u>Type of Variance.</u><br>A. <input type="checkbox"/> Price<br>B. <input type="checkbox"/> Usage<br>C. <input type="checkbox"/> Combined (A and B)<br>Y. <input type="checkbox"/> Other(s) 1/  |                                |
| 2.4.2           | <u>Level of Production Unit used to Accumulate Variance.</u> Indicate which level of production unit is used as a basis for accumulating material variances.<br>A. <input type="checkbox"/> Plant-Wide basis<br>B. <input type="checkbox"/> By Department<br>C. <input type="checkbox"/> By Product or Product Line<br>Y. <input type="checkbox"/> Other(s) 1/   |                                |
| 2.4.3.          | <u>Method of Disposing of Variance.</u> Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance.   |                                |
| 2.4.4           | <u>Revisions.</u> Standard costs for direct materials are revised:<br>A. <input type="checkbox"/> Semiannually<br>B. <input type="checkbox"/> Annually<br>C. <input type="checkbox"/> Revised as needed, but as least once annually<br>Y. <input type="checkbox"/> Other(s) 1/   |                                |

1/ Describe on a Continuation Sheet.





1/ Describe on a Continuation Sheet

<u>Item No.</u>	<u>Item Description</u>	<u>Effective Date 01/01/01</u>
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2.1.0 Description of Direct Materials

Principal classes of materials and services which are charged as “Direct Materials” include:

Purchased materials

Withdrawals from inventory

Low value tools and equipment

Consumable supplies (i.e. office supplies, subscriptions)

Subcontracts

Outside fabrication

Maintenance agreements

Personal Service agreements

Services provided by other DOE Laboratories

2.2.2 Charged Direct from a Government-owned Inventory Account

Withdrawals from the inventory account are recorded using the weighted average cost of an inventory item. The weighted average cost is calculated at the time of each receipt. Freight charges and discounts taken are included in the General & Administrative pool, and are considered immaterial.

2.3.0 Timing of Charging Direct Material

The SLAC accrual policy is based on Generally Accepted Accounting Principles and DOE Accounting Policies, recognizing costs and liabilities in the period incurred. This policy is as follows:

- The costs of materials and equipment are accrued monthly based on receiving reports.
- The costs of fixed price construction and professional services sub-contracts in progress are accrued based on percent of completion estimates.
- The costs of recurring services are accrued monthly based on historic or contractual data.

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*Item No.*                                      *Item Description*                                      *Effective Date 01/01/01*

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2.5.0 Method of Charging Direct Labor

Labor cost are charged to cost objectives based on individual actual rates.

Principal classes of direct labor include: faculty, scientist, research associate, graduate student research assistant, engineering and computing professional, technicians, administrative and other support staff.

2.7.0 Description of Other Direct Costs

The principal classes of Other Direct Costs are listed below and they are charged to the benefiting cost objective. If they are not readily identifiable with a particular final cost objective, they are charged to indirect expense accounts or service centers to be redistributed to final cost objectives.

Travel	Training
Relocation	Freight and Postage
Workshops & Conferences Complex)	Electric Power (Accelerator

2.7.1 Employee Travel Expenses for lodging and subsistence charges are usually based on lodging at actual costs and subsistence at per diem. However, actual meal and incidental expenses would be charged in extraordinary circumstances in accordance with the Federal Travel Regulation, Section 301-11.300(b), when costs have escalated because of special events, or meal expenses within prescribed allowances cannot be obtained nearby.

End of Part



CSS

(g)  
Procurement

Purchasing       F

   (h)  
         G&A

Trade Discounts, Refunds, Rebates  
and Allowances on Purchases

1/     Describe on a Continuation Sheet.

<u>Item No.</u>	<u>Item Description</u>	<u>Treatment Code</u>	<u>Effective Date 01/01/01</u>	<u>Name of Pool(s)</u>
3.2.2	<u>Functions, Elements of Cost, or Transactions related to Direct Labor</u>			
(a)	_____	Incentive Compensation	<u>Z</u>	
(b)	_____	Holiday differential (Premium Pay)	<u>B</u>	
(c)	_____	Vacation Pay	<u>F</u>	
	<u>Leave Burden</u>			
(d)	_____	Overtime Premium Pay	<u>B</u>	
(e)	_____	Shift Premium Pay	<u>B</u>	
(f)	_____	Pension Costs	<u>F</u>	
	<u>Fringe</u>			
(g)	_____	Post Retirement Benefits	<u>F</u>	
	<u>Fringe</u>	Other Than Pensions		
(h)	_____	Health Insurance	<u>F</u>	
	<u>Fringe</u>			
(i)	_____	Life Insurance	<u>F</u>	
	<u>Fringe</u>			
(j)	_____	Other Deferred Compensation 1/	<u>Z</u>	
(k)	_____	Training	<u>E</u>	<u>All</u>
	<u>Pools</u>			
(l)	_____	Sick Leave	<u>F</u>	
	<u>Leave Burden</u>			

1/ Describe on a Continuation Sheet.

<u>Item No.</u>	<u>Item Description</u>	<u>Effective Date 01/01/01</u>
3.2.3.	<u>Functions, Elements of Cost,</u>	<u>Treatment</u>
	<u>or Transactions-Miscellaneous</u>	<u>Code</u> <u>Name of Pool(s)</u>
(a)	Design engineering (in-house)	<u>E</u> <u>Shop Services</u>
(b)	Drafting (in-house)	<u>E</u> <u>Shop Services</u>
(c)	Computer operations (in-house)	<u>E</u> <u>Common Site Supp</u>
(d)	Contract Administration	<u>F</u> <u>Gen &amp; Admin</u>
(e)	Subcontract Administration Costs	<u>F</u> <u>Procurement</u>
(f)	Freight out (finished product)	<u>D</u> _____
(g)	Line (or production) Inspection	<u>Z</u> _____
(h)	Packaging and Preservation	<u>A</u> _____
(i)	Preproduction Costs and Start-up Costs	<u>Z</u> _____
(j)	Departmental Supervision	<u>B</u> _____
(k)	Professional Services (consultant fees)	<u>D</u> _____
(l)	Purchased Labor of Direct Nature (on premises)	<u>B</u> _____
(m)	Purchased labor of Direct Nature (off premises)	<u>A</u> _____
(n)	Rearrangement Costs	<u>C</u> _____
(o)	Rework Costs	<u>Z</u> _____
(p)	Royalties	<u>D</u> _____
(q)	Scrap Work	<u>Z</u> _____
(r)	Special Test Equipment	<u>E</u> <u>Shop Services</u>
(s)	Special Tooling	<u>E</u> <u>Shop Services</u>
(t)	Warranty costs	<u>Z</u> _____
(u)	Rental Costs	<u>D</u> _____
(v)	Travel and Subsistence	<u>D</u> _____
(w)	Employee Severance Pay	<u>E</u> <u>Fringe</u>
(x)	Security Guards	<u>E</u> <u>Security</u>















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<i>Item No.</i>	<i>Item Description</i>	<i>Effective Date 01/01/01</i>
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4.5.0 Application of Overhead and G&A Rates to Specified Transactions or Costs (continued)

- |     |   |          |
|-----|---|----------|
| (h) | Interorganizational transfers in (Also indicate on a continuation sheet the basis used by you as transferee to charge the cost or price of interorganizational transfers to Federal contracts or similar cost objectives. If the charge is based on cost, indicate whether the transferor's B&A expenses are included.)   | <u>Z</u> |
| (i) | Other transactions or costs (Enter Code B or C on this line if there are other transactions or costs to which either less than full rate or more than full rate is applied. List such transactions or costs on a continuation sheet, and for each describe the major types of expenses covered by such a rate. If there are no other such transactions or costs, enter code Z.) | <u>B</u> |

1/ Describe on a Continuation Sheet.









4.2.0 General and Administrative (G&A) Expense Pools (cont'd)

Special Allocations (cont'd)

Allocation Base Code

6. SLAC Activities Housed on Stanford Main Campus

D – Value-Added Cost Input

- (a) The major functions (activities) included are those specified for the General and Administrative Pool. Elements of costs are same as those specified for the General and Administrative Pool.

Stanford University Indirect Costs on these activities are agreed upon annually between DOE and Stanford University and formalized through a Contract Modification.

- (b) The make up of the allocation base includes value-added cost input (Allocation Base Code D). Specifically excluded from the base are: graduate student research assistant tuition and Accelerator Complex electric power. Elements of cost included all non-direct material expense accounts, such as direct labor, travel, and procurement charge. Since the activities are housed in facilities on Stanford Main Campus, Common Site Support is not allocated.









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4.5.0 Application of Overhead and G&A Rates to Specified Transactions or Costs.

Rate Code “A” includes Common Site Support and General and Administrative Pool allocations.

(f) Off-site work: Rate Code “B” includes only the General and Administrative Pool allocation when the off-site assignment at another institution with a duration of one year or longer. Expenses include payroll, payroll related, and travel. However, when there is a formal agreement between SLAC and another institution for the waiver of G&A on the exchange of personnel, there will not be any allocation from the General and Administrative pool.

(i) Other transactions (Rate Code “B”) include:

- (1) Costs unallowable under the DoE contract are charged to Stanford University funds and not to the contract. No indirect allocations are added to these charges from SLAC.
- (2) Occasionally, efforts of SLAC staff are supported by other sources of funds such as conferences or teaching at Stanford. A small fraction of SLAC faculty salaries are voluntarily withdrawn from the DOE contract. No indirect allocations are added to these charges from SLAC.
- (3) Individual grants and fellowships may specify the indirect allocation rate allowable as a condition of that grant or fellowship, which may be less than the full indirect rate.

End of Part







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<i>Item No.</i>	<i>Item Description</i>	<i>Effective Date 01/01/01</i>
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5.6.0 Criteria for Capitalization. Enter (a) the minimum dollar amount of acquisition cost or expenditures for addition, alteration and improvement of depreciable assets capitalized, and (b) the minimum number of expected life years of capitalized assets.

If more than one dollar amount or number applies, show the information for the majority of your depreciable assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differ from those for the majority of assets.)

- (a) Minimum dollar amount \_\_\_\_\_
- (b) Minimum service life years \_\_\_\_\_

5.7.0 Group or Mass Purchase. Are group or mass purchases (original complement) of low cost equipment, which individually are less than the capitalization amount indicated above, capitalized? (Mark one. If Yes is marked, provide the minimum aggregate dollar amount capitalized.)

A. \_\_\_\_\_ Yes

\_\_\_\_\_ Minimum aggregate dollar amount capitalized

B. \_\_\_\_\_ No

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Part V – Depreciation is not applicable to SLAC. The federal government (DOE) owns all assets at SLAC under the Management and Operating (M&O) Contract (DE-AC02-76SF00515) with Stanford University; therefore, SLAC does not charge any depreciation expenses. Stanford University provides a minor amount of its assets for use by the Contract for which depreciation is not claimed.

End of Part



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6.2.0 Supplemental Unemployment (Extended Layoff) Benefit Plans. Costs of such plans are charged to Federal contracts: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.

- A.  When actual payments are made directly to employees
- B.  When accrued (book accrual or funds set aside but no trust fund involved)
- C.  When contributions are made to a nonforfeitable trust fund
- D.  Not charged
- Y.  Other(s) 1/
- Z.  Not applicable

6.3.0 Severance Pay and Early Retirement. Costs of normal turnover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other pertinent procurement regulations, which are charged directly or indirectly to Federal contracts, are based on: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)

- A.  Actual payments made
- B.  Accrued amounts on the basis of past experience
- C.  Not charged
- Y.  Other(s) 1/
- Z.  Not applicable

6.4.0 Incidental Receipts. (Mark the appropriate line(s) to indicate the method used to account for incidental or miscellaneous receipts, such as revenues from renting real and personal property or selling services when related costs have been allocated to Federal contracts. If more than one is marked, explain on a continuation sheet.)

- A.  The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged
- B.  Where the amount of the receipt includes an allowance for profit, the cost-related part of the receipt is credited to the same indirect cost pools to which related costs have been charged; the profits are credited to Other (Miscellaneous) Income
- C.  The entire amount of the receipt is credited directly to Other (Miscellaneous) Income
- Y.  Other(s) 1/
- Z.  Not applicable

1/ Describe on a Continuation Sheet.

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6.5.0 Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities set forth in FAR 31.2. (Mark the appropriate line(s) to indicate the practice followed in accounting for the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)

- A.  Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, heat, light and power
- B.  Same as above, except the proceeds are not reduced by all applicable costs
- C.  Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged
- D.  Proceeds are credited to Other (Miscellaneous) Income
- Y.  Other(s) 1/
- Z.  Not applicable

1/ Describe on a Continuation Sheet.

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6.3.0 Severance Pay and Early Retirement.

Severance pay and early retirement benefits are accrued as a part of the Fringe (Staff) Benefit expense pool (4.3.0.5). That pool is allocated to all work performed on the basis of direct payroll dollars. The actual payments are then charged against that accrual. In rare instances, there may be “abnormal” severance pay charged directly to the contract as determined on a case-by-case basis.

6.4.0 Incidental Receipts.

Incidental or miscellaneous receipts that can be identified with a specific cost objective to which related costs have been charged, whether direct or indirect, are credited to that cost objective. Those receipts that cannot be identified with a specific cost objective are credited to the G&A pool.

End of Part



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7.1.1 General Plan Information. On a continuation sheet for each plan identified in item 7.1.0, provide the following information:

- A. The plan name
- B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any
- C. The plan number as reported on IRS Form 5500, if any
- D. Is there a funding agency established for the plan?
- E. Indicate where costs are accumulated:
  - (1) Home Office
  - (2) Segment
- F. If the plan provides supplemental benefits to any other plan, identify the other plan(s).

7.1.2 Defined-Contribution Plan(s) and Certain Defined-Benefit Plans treated as Defined Contribution Plans. Where numerous plans are listed under 7.1.0.A., 7.1.0.B.2.b., or 7.1.0.B.2.c., for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or similar cost objectives, describe on a continuation sheet the basis for the contribution (including treatment of dividends, credits, and forfeitures) required for each fiscal year. (If there are not more than three plans, provide information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those defined-contribution plan costs allocable to this segment or business unit.)

Z. \_\_\_\_\_ Not applicable. (Proceed to Item 7.1.3)

7.1.3 Defined-Benefit Plan(s). Where numerous plans are listed under 7.1.0.B. (excluding certain defined-benefit plans treated as defined-contribution plans reported under 7.1.0.B.2.b. and 7.1.0.B.2.c.), for those plans which represent the largest dollar amounts of costs charged to Federal contracts, provide the information requested below on a continuation sheet. (If there are not more than three plans, provide information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those defined-benefit plan costs allocable to this segment or business unit.):

- A. Actuarial Cost Method. Identify the actuarial cost method used, including the cost method(s) used to value ancillary benefits, for each plan. Include the method used to determine the actuarial value of assets. Also, if applicable, include whether normal cost is developed as a level dollar amount or as a level percent of salary. For plans listed under 7.1.0.B.1.b., enter “pay-as-you-go”.





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- 7.2.2 PRB Plan(s). Where numerous plans are listed under 7.2.0, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide information for all the plans. (If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those PRB costs allocable to this segment or business unit.)
- A. Actuarial Cost Method. Identify the actuarial cost method used for each plan or each benefit, as appropriate. Include the method used to determine the actuarial value of assets. Identify the amortization methods and periods used, if any. For plans listed under 7.2.0.B., enter “cash accounting”. For plans listed under 7.2.0.F., enter “terminal funding” and identify the amortization methods and periods used, if any.
  - B. Actuarial Assumptions. Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current numeric values of the assumptions, but provide a description of the bases used for determining these numeric values. Also, describe the criteria used to evaluate the validity of an actuarial assumptions. For plans under 7.2.0.B. or 7.2.0.F., enter “not applicable”.
  - C. Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.B. or 7.2.0.F., enter “not applicable”.)
    - 1. Describe the criteria for or practice of funding the measured and assigned cost; e.g., full funding of the accrual, funding is made pursuant to VEBA or 401(h) rules.
    - 2. Briefly describe the funding arrangement.
    - 3. Are all assets valued on the basis of a readily determinable market price? If yes, indicate the basis used for the market value. If no, describe how the market value is determined for those assets that are not valued on the basis of a readily determinable market price.
  - D. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:
    - 1. An allocated portion of the total PRB plan cost
    - 2. A separately computed PRB cost for one or more segments. If so, identify those segments.
  - E. Forfeitability. Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
  - Z. \_\_\_\_ Not applicable, proceed to item 7.3.0.







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7.4.0 Deferred Compensation, as defined in CAS 9904.415. Does your organization award deferred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.)

A.  Yes (Complete Item 7.4.1)

B.  No (Proceed to Item 7.5.0)

7.4.1 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, provide the following information:

A. The plan name

B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any

C. The plan number as reported on IRS Form 5500, if any

D. Indicate where costs are accumulated:

(1) Home office

(2) Segment

E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe

7.4.2 Deferred Compensation Plans. Where numerous plans are listed under 7.4.1, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three plans, provide information for all the plans, If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 89% of these deferred compensation costs allocable to this segment or business unit):

A. Description of Plan.

1. Stock Options

2. Stock Appreciation Rights

3. Cash Incentive

4. Other (explain)

B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives.

1. Costs charged when accrued and the accrual is fully funded

2. Cost charged when accrued and the accrual is partially funded or not funded

3. Costs charged when paid to employee (pay-as-you-go)

4. Other (explain)

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7.5.0 Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)

A.  Yes (Proceed to Item 7.5.1)

B.  No (Proceed to Item 7.6.0)

7.5.1 General Plan Information. On a continuation sheet, for all ESOPs provide the following information:

A. The plan name

B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any

C. The plan number as reported on IRS Form 5500, if any

D. Indicate where costs are accumulated:

(1) Home office

(2) Segment

E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yes or No).

G. Indicate whether the ESOP is leveraged or nonleveraged.

H. Valuation of Stock or Non-Cash Assets. Are the plan assets valued on the basis of a readily determinable market price? If yes, indicate the basis for the market value. If no, indicate how the market value is determined for those assets that do not have a readily determinable market price.

I. Forfeitures and Dividends. Describe the accounting treatment for forfeitures and dividends, on both allocated and unallocated shares, in the measurement of ESOP costs charged directly or indirectly to Federal contracts or similar cost objectives for each plan identified.

J. Administrative Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated.











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7.1.1. General Plan Information (continued):

1. (A) Faculty Retirement Incentive Plan (FRIP)
- (B) EIN: N/A (no 5500)
- (C) Plan Number: N/A
- (D) No Funding Agency
- (E) Home Office
- (F) Not a supplement to any other plan

Defined Benefit Plans (Ref: 7.1.0.B)

Qualified Plans: 2

1. (A) Stanford Retirement Annuity Plan (SRAP)
  - (B) EIN: 94-1156365
  - (C) Plan Number: 002
  - (D) Funding Agency: Prudential Insurance Company
  - (E) Home Office
  - (F) Not a supplement to any other plan
- 
2. (A) Deputized Patrol Officers' Retirement Plan (DPOR)
  - (B) EIN: 94-1156365
  - (C) Plan Number: 005
  - (D) Funding Agency: Prudential Insurance Company
  - (E) Home Office
  - (F) Not a supplement to any other plan

7.1.2. Defined-Contribution Plan:

Qualified Plans: 1

- (1) SCRP is a 403(b) defined-contribution plan that allows exempt employees and most non-exempt employees to contribute pre- or post-tax dollars. Stanford contributes 5% of employee base pay and in addition matches employee contributions up to another 5% of pay, for a total contribution of 10% from Stanford. Contributions are invested by the employee participants in funds offered by a set of providers chosen by Stanford. More than 85% of the costs of Stanford's defined-contribution plans are accounted for by SCRP.

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7.1.3. Defined Benefit Plans:

Qualified trustee defined-benefit plans: 2

(1) Stanford Retirement Annuity Plan (SRAP)

- A. Actuarial cost method is the projected unit credit method, which funds each participant's benefits under the plan as they accrue. Then total pension each participant is expected to become entitled to at retirement is broken into pro-rata units for each year of service. These units are then funded for the year in which they are credited.
- B. ERISA requires that actuarial assumptions in the aggregate reflect actual plan experience. To meet that requirement, the University's actuary for the plan reviews assumptions annually, comparing them to actual plan experience. Should the actuary find a consistent discrepancy between assumptions and experience, he or she will recommend an adjustment to the actuarial assumptions. If, upon review, Stanford finds the actuary's recommendations to be reasonable, the recommendation is accepted.
- C. Nearly all assets are valued on the basis of a readily determinable market price. The assets consist of publicly traded financial assets whose prices are determined by the exchanges on which they are traded. A small percentage of the assets (less than 5%) are in venture capital funds that are valued at cost.
- D. Cost for the segment is determined as an allocated portion of the total pension cost, allocated in proportion to the segment's regular benefits-eligible salaries in relation to the University's total regular benefits-eligible salaries.

(2) Deputized Patrol Officers' Retirement Plan (DPOR)

- A. Actuarial cost method is the entry age normal, frozen initial liability method. Under this method, benefits are funded in installments that are level as a percentage of the group's aggregate salary, starting at the original participation dates (or employment dates) and continuing until the assumed retirements, terminations, disabilities or deaths.
- B. ERISA requires that actuarial assumptions in the aggregate reflect actual plan experience. To meet that requirement, the University's actuary for the plan reviews assumptions annually, comparing them to actual plan experience. Should the actuary find a consistent discrepancy between assumptions and experience, he or she will recommend an adjustment to the actuarial assumptions. If, upon review, Stanford finds the actuary's recommendations to be reasonable, the recommendation is accepted.

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7.1.3. Defined Benefit Plans (continued):

- C. Assets are valued on the basis of a readily determinable market price. Assets consist of publicly traded financial assets whose prices are determined by the exchanges on which they are traded.
- D. Cost for the segment is an allocated portion of the total cost, allocated in proportion to the segment's regular benefits-eligible salaries to the University's total regular salaries.

7.2.0. Post-Retirement Benefits Other Than Pensions:

Post-Retirement Benefits consist of health care benefits and dental benefits (the latter are more limited for retirees than for active employees). There is a single plan to provide these benefits. The cost charged to federal contracts is determined on a Terminal Funding basis. Retirees may participate in a set of health maintenance organizations, or they may participate in Stanford's self-insurance plan.

7.2.1. General PRB Plan Information:

Post-Retirement Plans (1)

- A. Name of Plan: Stanford University Post-Retirement and Post-Employment Plan
- B. EIN of plan sponsor: 94-1156365
- C. Plan Number on Form 5500: 516
- D. Funding Agency: Yes
- E. Costs Accumulated in Home Office
- F. Benefits are provided pursuant to a written plan.
- G. N/A

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7.2.2. PRB Plan:

- A. Actuarial Cost Method: Stanford's annual Post-Retirement Benefit costs charged to Federally sponsored agreements are determined on the accrual basis of accounting. Costs are calculated by independent actuaries on a terminal funding basis, wherein the cost of benefits for any individual is recognized and funded at the time of the individual's retirement. Stanford adopted SFAS No. 106, "Accounting for Post-Retirement Benefits Other than Pensions," in its fiscal year 1994. The liability for persons who were retired as of August 31, 1993 are being amortized over 15 years.
- B. Not Applicable.
- C. Funding:
  - 1. Funding amounts calculated by Stanford's actuary for the plan. The recognized expense for the year consists of amortization of the accumulated post-retirement benefits obligation (APBO) that existed as of August 31, 1993; interest on the unfunded APBO related to retirees; the APBO for individuals retiring during that year; and the amortization, if necessary, of actuarial gains and losses.
  - 2. Because the liability is not yet fully funded, the amount funded to the trust in a given year equals the actuarially calculated expense less the pay-as-you-go costs which are paid directly to vendors by the University. If the pay-as-you-go-costs exceed the actuarial expense, the difference is refunded to the University at the end of the University's fiscal year. The cost of the plan which is charged to government grants and contracts is the actuarially-calculated cost.
  - 3. Yes, all assets are valued on the basis of a readily determinable market price. The assets consist of publicly traded financial assets whose prices are determined by the exchanges on which they are traded.
- D. Basis for Cost Computation: 1 (the segment is allocated a portion of the total PRB plan cost, according to the percentage of total regular benefits-eligible salaries paid by the segment).
- E. The University reserves the right to amend or terminate the plan, although the University has established the Plan with the bona fide intention and expectation that it will be continued indefinitely.



7.3.1. Employee Group Insurance Programs (continued):

Description of Employee Group Insurance Program: Medical Plans

<u>Policy or Self-Insurance Plan</u>	<u>Cost Accumulation</u>	<u>Cost Basis</u>	<u>Includes Retirees</u>	<u>Purchased Insurance Rating Basis</u>	<u>Projected Average Loss</u>	<u>Insurance Administrative Expenses</u>
Self-Insurance Plans	A	B	C	N/A	B	Y
HMO Plans	A	A	C	Y	N/A	N/A
United Behavioral Health	A	B	C	N/A	B	Y

Description of Employee Group Insurance Program: Dental Plans

<u>Policy or Self-Insurance Plan</u>	<u>Cost Accumulation</u>	<u>Cost Basis</u>	<u>Includes Retirees</u>	<u>Purchased Insurance Rating Basis</u>	<u>Projected Average Loss</u>	<u>Insurance Administrative Expenses</u>
Delta Dental	A	B	C	B	B	Y

7.3.1. Employee Group Insurance Programs (continued):

Description of Employee Group Insurance Program: Life Insurance

<u>Policy or Self-Insurance Plan</u>	<u>Cost Accumulation</u>	<u>Cost Basis</u>	<u>Includes Retirees</u>	<u>Purchased Insurance Rating Basis</u>	<u>Projected Average Loss</u>	<u>Insurance Administrative Expenses</u>
Life Insurance	A	A	A	A	N/A	N/A

Description of Employee Group Insurance Program: Long-Term Disability

<u>Policy or Self-Insurance Plan</u>	<u>Cost Accumulation</u>	<u>Cost Basis</u>	<u>Includes Retirees</u>	<u>Purchased Insurance Rating Basis</u>	<u>Projected Average Loss</u>	<u>Insurance Administrative Expenses</u>
Stanford LTD Plan (Liabilities incurred before 1/1/05)	A	B	A	N/A	B	Y
Long-Term Disability (Liabilities incurred 1/1/05 or thereafter)	A	A	A	A	N/A	N/A

7.3.1. Employee Group Insurance Programs (continued):

<u>Policy or Self-Insurance Plan</u>	Description of Employee Group Insurance Program:				<u>AD&amp;D</u>	
	<u>Cost Accumulation</u>	<u>Cost Basis</u>	<u>Includes Retirees</u>	<u>Purchased Insurance Rating Basis</u>	<u>Projected Average Loss</u>	<u>Insurance Administrative Expenses</u>
AD&D	A	A	A	A	N/A	N/A



7.6.1. Worker’s Compensation, Liability and Property Insurance Coverage (continued):

<u>Policy or Self-Insurance Plan</u>	Description of Line Insurance Coverage:			<u>Workers Compensation Insurance</u>	
	<u>Cost Accumulation</u> (1)	<u>Cost Basis</u> (2)	<u>Crediting of Dividends and Earned Refunds</u> (3)	<u>Self-Insurance Projected Average Loss</u> (4)	<u>Insurance Administrative Expenses</u> (5)
Workers Compensation (liabilities incurred before Nov. 1, 1998)	A	B	Z	B	Y
Workers Compensation (liabilities incurred Nov. 1, 1998 or thereafter)	A	A	Y	N/A	N/A

<u>Policy or Self-Insurance Plan</u>	Description of Line Insurance Coverage:			<u>Liability Insurance</u>	
	<u>Cost Accumulation</u> (1)	<u>Cost Basis</u> (2)	<u>Crediting of Dividends and Earned Refunds</u> (3)	<u>Self-Insurance Projected Average Loss</u> (4)	<u>Insurance Administrative Expenses</u> (5)
3rd Party Vehicle Liability Insurance Self-Insured Coverage	A	B	Y	B	A
Purchased Coverage	A	A	Z	N/A	N/A

\* All property is government-owned.

End of Part



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8.3.0 Expenses or Pools of Expenses and Methods of Allocation.

For classification purposes, three methods of allocation, defined as follows, are to be used:

- (i) Directly Allocated -- those expenses that are charged to specific corporate segments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.403;
- (ii) Homogeneous Expense Pools -- those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.403; and
- (iii) Residual Expense -- the remaining expenses which are allocated to all segments by means of a base representative of the total activity of such segments.

Allocation Base Codes

- A. Sales
- B. Cost of Sales
- C. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs and Applicable Overhead)
- D. Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- E. Prime Cost (Direct Material, Direct Labor, and Other Direct Costs)
- F. Three factor formula (CAS 9904. 403-50(c))
- G. Processing or conversion Cost (Direct Labor and Applicable Overhead)
- H. Direct Labor Dollars
- I. Direct Labor Hours
- J. Machine Hours
- K. Usage
- L. Unit of Production
- M. Direct Material Cost
- N. Total payroll Dollars (Direct and Indirect Employees)
- O. Headcount or Number of employees (Direct and Indirect Employees)
- P. Square Feet
- Q. Value Added
- Y. Other, or More than One Basis 1/







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**7.1.0 Organizational Structure**

Segment or Other Intermediary Home Office	CAS covered Government Sales	Government Sales as a Percentage of Total Sales
Stanford Linear Accelerator Center	Yes	E. Over 95%

**7.2.0 Cost Accumulation and Allocation (refer to continuation sheets part 3.4.0 and 3.5.0 for detailed descriptions of expense pool composition and allocation)  
(Subparts A., B., and C.)**

**Directly Allocated**

1. Departmental Administration:

Includes costs incurred in the academic school or department level for administrative and support services that benefit common or joint departmental activities.

**Homogeneous Expense Pools**

1. General Administration

D (MTDC)

This cost group includes costs for the University's general executive and administrative offices and other costs of a general nature that are applicable to all the University's activities, including SLAC and the hospital. This grouping includes the allowable expenses from the following University offices: Office of the President, General Counsel, Internal Audit Department,

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Public Affairs activities, Office of Risk Management, and other offices providing institution-wide services.

2. Academic Administration

D (MTDC)

This cost group is comprised of costs for the University's general executive and administrative offices and other costs of a general nature that are applicable to University activities including SLAC, but excluding the hospital. It also includes allowable expenses from the following University offices: Graduate Policy, Office of the Provost, Office of Multicultural Development, Academic Secretary, and Office of the Chief Financial Officer.

3. General Insurance

D (MTDC)

This cost group includes costs incurred to maintain a variety of insurance policies: general liability, blanket crime coverage, owner-operated aircraft liability, trustee indemnity, armed robbery, and overseas liability for the University's non-auxiliary activities.

4. Administrative Policy

D (MTDC)

This cost group includes expenses incurred supporting policy development within the Office of the Controller, Faculty/Staff Services, Total Compensation, Employee Relations/Training and Development, and Personnel Administration.

5. Procurement

Y (Purchase Orders)

This cost group includes the operating expenses of the University's Procurement Department which acquires supplies and equipment for the University.

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6. Building Depreciation L (Sq. Ft.)

Capitalized costs of building construction, building service equipment (e.g., electrical, plumbing, heating, air conditioning), and fixed equipment (built-in, non-movable equipment) owned and managed by the University are included in building costs to be depreciated. Government contributions have been excluded from depreciable costs. Each component of each building is depreciated separately using the straight-line method over its useful life. The useful life of each component is determined by analysis which relies on published guidelines.

7. Equipment Depreciation L (Sq. Ft.)

The Equipment Depreciation cost pool includes allowable equipment to which Stanford holds legal title, other than service center and U.S. government-funded equipment.

8. Interest L (Sq. Ft.)

The cost pool is composed of the estimated cost of interest for buildings, land improvements, and other capital projects.

9. Operations and Maintenance L (Sq. Ft.)

Operation and Maintenance costs are incurred for the maintenance, preservation, and protection of Stanford's physical plant. Such functions include utilities, repair and maintenance of buildings, and grounds keeping, which are functions of the central O&M department, and insurance, health and safety, and fire and police protection, which are the responsibility of separate departments.

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10. Sponsored Projects Administration

D (MTDC)

Sponsored Projects Administration (SPA) expenses are those costs incurred by Stanford organizations primarily established to administer sponsored projects (including both federal and non-federal projects). These functional areas perform tasks related to sponsored agreements, such as proposal development, pre-award administration, negotiation, policy formulation, indirect cost determination and allocation and those accounting functions associated with grant and contract accounting.

**7.2.0 Cost Accumulation and Allocation  
(Subpart D.)**

No costs are transferred from the segment to the central system office that are reallocated to another segment.

**7.2.0 Cost Accumulation and Allocation  
(Subpart E.)**

No fixed management fees are charged to the segment.

- End of Part -