

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		INDEX
GENERAL INSTRUCTIONS -- Continuation Sheet.....		(i)
COVER SHEET AND CERTIFICATION.....		C-1
PART I	General Information.....	I-1
PART II	Direct Costs.....	II-1
PART III	Indirect Costs.....	III-1
PART IV	Depreciation and Use Allowances.....	IV-1
PART V	Other Costs and Credits.....	V-1
PART VI	Deferred Compensation and Insurance Costs.....	VI-1
PART VII	Central System or Group Expenses.....	VII-1

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

GENERAL INSTRUCTION

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 Subpart E of Uniform Guidance.

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.

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.

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.

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 institution's existing written accounting policies and procedures, such documents may be cited on a continuation sheet and incorporated by reference. In such cases, the reporting unit 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 Item number. Any supplementary comments needed to fully describe the cost accounting practice being disclosed should also be provided.

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 of the Government (Subpart E of Uniform Guidance).

10. Amendments shall be submitted to the same offices to which submission would have to be made were an original Disclosure Statement being filed.

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

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

**COVER SHEET AND CERTIFICATION**

**0.1 Educational Institution**

- (a) Name Oklahoma State University - Stillwater Campus
- (b) Street Address 401 Whitehurst
- (c) City, State and ZIP Code Stillwater, Oklahoma 74078-1031
- (d) Division or Campus of (if applicable) Oklahoma State University

**0.2 Reporting Unit is: (Mark one.)**

- A. ☒ Independently Administered Public Institution
- B. ☐ Independently Administered Nonprofit Institution
- C. ☐ Administered as Part of a Public System
- D. ☐ Administered as Part of a Nonprofit System
- E. ☐ Other (Specify) \_\_\_\_\_

**0.3 Official to Contact Concerning this Statement:**

- (a) Name and Title Robert E. Dixon  
Director of Grants & Contracts
- (b) Phone Number (include area code and extension) (405) 744-6097

**0.4 Statement Type and Effective Date:**

- A. (Mark type of submission. If a revision, enter number)

- (a) ☐ Original Statement
- (b) ☒ Amended Statement; Revision No. 10

- B. Effective Date of this Statement: (Specify) Feb. 15, 2021
- Statement Submitted To (Provide office name, location and telephone number, include area code and extension):

**0.5**

- A. Cognizant Federal Agency: Office of Naval Research  
875 North Randolph Street, Suite 1425  
Arlington, VA 22203-1995 (703) 696-5641
- B. Cognizant Federal Auditor: Defense Contract Audit Agency  
215 Dean A. McGee Avenue, Suite 331  
Oklahoma City, OK 73102-3440 (405) 231-4905

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

COVER SHEET AND CERTIFICATION

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 in Uniform Guidance.

Date of Certification: February 12, 2021

  
(Signature)

Joseph B. Weaver, Jr  
(Print or Type Name)

Sr. Vice President for Administration and Finance  
(Title)

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

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET COVER SHEET AND CERTIFICATION	
		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description	Revision Number 10 Effective Date 02/15/2021	
0.1. Revised Rev. No. 6  Rev. No. 7(B) Rev No. 9 Rev No. 10	<p><u>Educational Institution</u></p> <p>This Disclosure Statement is applicable to the OSU – Stillwater campus which includes:</p> <p>Agency 1 – General University (Stillwater)</p> <p>Agency 2 – Agricultural Experiment Station</p> <p>Agency 3 – Agricultural Extension Division</p> <p>Agency 5 – College of Veterinary Medicine</p> <p>Agency 9 – Oklahoma State University Research Foundation, Inc.(OSURF)</p> <p>- End of Part -</p>		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART I - GENERAL INFORMATION
		OKLAHOMA STATE UNIVERSITY
Item No.	Item Description	Revision Number 3 Effective Date July 1, 2000
	Part I	
1.1.0 Revised Rev.No. 3(B)	<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.     <u>  X  </u>     Accrual</p> <p>B.     <u>    </u>     Modified Accrual Basis <u>  1  </u>/</p> <p>C.     <u>  X  </u>     Cash Basis</p> <p>Y.     <u>    </u>     Other <u>  1  </u>/</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.     <u>    </u>     Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)</p> <p>B.     <u>    </u>     Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)</p> <p>C.     <u>  X  </u>     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.     <u>    </u>     Specifically identified and recorded separately in the formal financial accounting records. <u>  1  </u>/</p> <p>B.     <u>    </u>     Identified in separately maintained accounting records or workpapers. <u>  1  </u>/</p> <p>C.     <u>    </u>     Identifiable through use of less formal accounting techniques that permit audit verification. <u>  1  </u>/</p> <p>D.     <u>  X  </u>     Combination of A, B or C <u>  1  </u>/</p> <p>E.     <u>    </u>     Determinable by other means. <u>  1  </u>/</p> <p><u>  1  </u>/ Describe on a Continuation Sheet_</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART I - GENERAL INFORMATION
		OKLAHOMA STATE UNIVERSITY
Item No.	Item Description	
1.3.1	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.)	
1.4.1	<u>Cost Accounting Period:</u> 7/1 to 6/30 (Specify 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.	
	<u>1/</u> Describe on a Continuation Sheet	



COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART I - GENERAL INFORMATION	
		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description	Revision Number 10 Effective Date 02/15/2021	
1.1.0 Revised Rev. No. 3(B),7(A) 9	<p><u>Description of Cost Accounting System</u></p> <p>Expenses are accumulated either into indirect cost pools or by project. Projects consist of sponsored agreements or similar cost objectives. Expenses for federally sponsored agreements are accounted for by each agreement and generally charged using the cash basis of accounting; however, the University's indirect cost rates are calculated based on the University's financial statements. These are prepared using the accrual basis of accounting prescribed by the Governmental Accounting Standards Board (GASB). Cost pools are accumulated according to regulations in Uniform Guidance.</p>		
1.2.0	<p><u>Integration of Cost Accounting with Financial Accounting</u></p> <p>The University's cost accounting system is fully integrated with the financial accounting system except for the following:</p> <p>I. Indirect cost system</p> <p>The indirect cost system consists of data from the financial accounting system, the moveable equipment inventory system, the human resource system, and the space survey. The indirect cost system also includes memorandum records for items such as in-kind contributions and unallowable costs.</p> <p>II. In-kind Contributions</p> <p>Memorandum records for third party in-kind contributions relating to sponsored agreements are maintained by each department/college. Third party in-kind contributions are not recorded in the financial system.</p> <p>III. Large Contracts</p> <p>For large contracts that require accumulating and reporting project costs by contract line number (CLIN), memorandum records are maintained for each CLIN. These memorandum records are reconciled monthly to the financial accounting system for accuracy.</p>		
1.3.0 Revised Rev. No. 7(A), 9	<p><u>Unallowable Costs</u></p> <p>Unallowable costs specified by Uniform Guidance, Subpart E are identified by: A. specific identification in the formal accounting records of the University; B. through the use of separately prepared and maintained accounting records and workpapers; and C. through the use of less formal accounting techniques that permit audit verification. These costs are excluded from the billings to the Federal government agencies that support sponsored agreements. The procedures used are as follows:</p>		
Rev No. 10	<p>A. Specific Identification in the Formal Accounting Records</p> <p>Two methods are used to identify unallowable costs--specific unallowable subledger funds or account codes within the subledger funds.</p>		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART I - GENERAL INFORMATION	
		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description	Revision Number 9 Effective Date July 1, 2015	
1.3.0 Cont. Revised Rev. No. 7(A), 9	<p>B. Separately Prepared and Maintained Accounting Records and Workpapers Uniform Guidance, Subpart E specifically identifies activities that are unallowable for the preparation of the University's indirect cost proposal. Many of these activities are necessary for the operation of an educational institution and are supported by the University's operating budget and recognized in the accounting records. Examples of these activities include the operations of the Public Information and Museum Support offices. Unallowable expenses of this nature are specifically identified in the accounting records and are reported with other unallowable expenses as Other Institutional Activities.</p> <p>C. Use of Less Formal Accounting Techniques For the preparation of the University's indirect cost proposal, the formal accounting records are reviewed to identify unallowable costs.</p>		
1.3.1	<p><u>Treatment of Unallowable Costs</u></p> <p>I. Allocating Unallowable Costs to Major Functions or Activities Unallowable costs are eliminated from the indirect cost pools before allocating the costs to the major functions and activities.</p> <p>II. Determining Indirect Cost Rates Unallowable costs associated with the direct functions of the University are included in the appropriate indirect cost allocation bases. However, specific unallowable G&amp;A costs are excluded from the G&amp;A pool and are not included in the associated G&amp;A cost bases. Unallowable G&amp;A costs associated with Other Institutional Activities are included in the indirect cost pool and directly allocated to the Other Institutional Activities base.</p> <p>III. Allocating Central Office or Group Office Costs to Segments Unallowable costs are eliminated from the indirect cost pools before allocating the costs to the segments.</p>		
1.5.0	<p><u>State Laws or Regulations</u></p> <p>State of Oklahoma laws or regulations which influence cost accounting practices are as follows:</p> <ul style="list-style-type: none"> <li>The Travel Reimbursement Act prescribes allowable reimbursement rates for airfare, per diem, mileage, lodging and other travel related expenses. In all cases, the rates are within federal guidelines.</li> </ul>		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART I - GENERAL INFORMATION
		OKLAHOMA STATE UNIVERSITY
Item No.	Item Description	
1.5.0 Cont.	<ul style="list-style-type: none"> <li>• Oklahoma Teachers Retirement System (OTRS) contributions/benefits expense to participating state agencies can vary from one fiscal year to the next depending on legislative changes to administrative costs and contribution rates and caps.</li> <li>• The State mandates the fiscal year used by the University.</li> <li>• The State has restrictions on the types of costs that are direct or indirect for State sponsored agreements.</li> <li>• The State of Oklahoma is self-insured for Workmen's Compensation Insurance, State Unemployment Compensation Insurance, Property &amp; Casualty, Comprehensive General Liability, Auto Liability, Personal Injury, Watercraft and Aircraft Liability, and Directors and Officers Liability Insurance</li> </ul> <p>- End of Part -</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II - DIRECT COSTS  OKLAHOMA STATE UNIVERSITY
Item No.	Item Description	Rev. No. 9 Eff. Date July 1, 2015
Revision Rev. No. 9	<p style="text-align: center;">Instruction for Part II</p> <p>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 in Uniform Guidance) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit.</p>	
2.1.0	<p><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.)</p>	
2.2.0	<p><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.)</p>	
2.3.0	<p><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.)</p>	
2.3.1	<p>Direct Purchases for Projects are Charged to Projects at:</p> <p>A. _____ Actual Invoiced Costs  B. <u>  X  </u> Actual Invoiced Costs Net of Discounts Taken  Y. _____ Other(s) <u>  1  </u>/  Z. _____ Not Applicable</p>	
2.3.2	<p>Inventory Requisitions from Central or Common, Institution-owned Inventory. (Identify the inventory valuation method used to charge projects):</p> <p>A. <u>  X  </u> First In, First Out  B. _____ Last In, First Out  C. <u>  X  </u> Average Costs <u>  1  </u>/  D. _____ Predetermined Costs <u>  1  </u>/  Y. <u>  X  </u> Other(s) <u>  1  </u>/  Z. _____ Not Applicable</p> <p><u>  1  </u> Describe on a Continuation Sheet</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II - DIRECT COSTS NAME OF REPORTING UNIT		
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 compensation costs, including applicable fringe benefits costs, if any, 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>Direct Personal Service Category</u>		
	<u>Faculty</u> (1)	<u>Staff</u> (2)	<u>Students</u> (3)	<u>Other 1/</u> (4)
	A. Payroll Distribution Method (Individual time card/actual hours and rates)	_____	_____X_____	_____X_____
	B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)	_____X_____	_____X_____	_____X_____
	C. After-the-fact Activity Records (Parentage Distribution of employee activity)	_____	_____	_____
	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/	_____	_____	_____
	<u>1/</u> Describe on a Continuation Sheet			

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II - DIRECT COSTS NAME OF REPORTING UNIT
Item No.	Item Description	
2.5.1	<p>Salaries and Wages Cost Distribution System</p> <p>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.)</p> <p><u>  X  </u> Yes <u>      </u> No</p>	
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 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 similar cost objectives. (Describe on a continuation sheet all 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 Revision Rev. No 9	<p>Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0 is measured, assigned and allocated (for definitions, See Uniform Guidance); 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>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II - DIRECT COSTS NAME OF REPORTING UNIT																									
Item No.	Item Description																										
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 style="margin-left: 40px;"> <input checked="checked" type="checkbox"/> Yes  <input type="checkbox"/> 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 style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></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: 10%; text-align: center;"><u>Services</u> (3)</th> </tr> </thead> <tbody> <tr> <td>A. 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;">_____</td> </tr> <tr> <td>B. 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. 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. 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. 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;"><u>  X  </u></td> </tr> </tbody> </table> <p style="margin-top: 20px;">1/ Describe on a Continuation Sheet</p>				<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.	_____	_____	_____	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>  X  </u>
	<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.	_____	_____	_____																								
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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART II - DIRECT COSTS	
Item No.		OKLAHOMA STATE UNIVERSITY	
		Item Description	
2.1.0 Revised Rev. No. 7(A), 9		Revision Number 9 Effective Date July 1, 2015	
		<p><u>Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives.</u></p> <p><i>Regulations in Uniform Guidance</i> are the basis used to identify direct costs. Direct costs are those costs that can be identified specifically with a particular sponsored agreement or similar cost objectives or that can be directly assigned to a sponsored agreement relatively easily with a high degree of accuracy. Identification with the sponsored agreement rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect costs of sponsored agreements. If a cost directly benefits or is caused by a sponsored agreement, it is a direct cost to the sponsored agreement. If a direct cost benefits two or more sponsored agreements in proportions that can be determined without undue effort or cost, the cost is allocated to the sponsored agreements based on the proportional benefit.</p> <p>Costs that cannot be readily identified with a specific sponsored agreement or costs incurred to administer general departmental and institutional business are normally treated as indirect costs. These expenses include charges for administrative and clerical salaries, related fringe benefits, supplies, postage, telecommunications, and equipment.</p> <p>Costs incurred for the same purpose in like circumstances are treated consistently as either direct or indirect costs. Indirect costs may be treated as direct costs if incurred for a different purpose or unlike circumstances. In instances where sponsored agreements require administrative and clerical support, supplies, postage, and telecommunications costs (expenses similar to the charges identified normally as administrative costs), such costs may be charged to sponsored agreements as direct costs when: (i) required by the project scope; (ii) the cost can be accurately identified to the project; and (iii) the approved project budget clearly describes the need for the services. The need to charge administrative and clerical support costs as a direct charge to sponsored agreements may occur for sponsored agreements that involve:</p> <ol style="list-style-type: none"> <li>1) extensive data accumulation, analysis and tabulation;</li> <li>2) the preparation and production of manuals, large reports or books;</li> <li>3) extensive travel and meeting arrangements for conferences and seminars; or</li> <li>4) management of a project in locations that are remote from campus and similar situations.</li> </ol> <p>Other situations that are different in purpose and circumstances that can be described for direct charging of costs which would otherwise be indirect include:</p> <ul style="list-style-type: none"> <li>• <u>USDA Appropriation and Extension Service Grants &amp; Contracts</u> - Costs may be direct charged where program and legislative mandates have capped the institution's indirect cost recovery rate to a flat rate and the program requirements support the concept of direct charging and the agency approves the specific line item budgets.</li> <li>• <u>Federal Training Grants</u> - Costs may be direct charged where program and legislative requirements have established fixed rate indirect cost recovery and the program requirements support an "institutional allowance" to support various related expenses normally considered indirect costs.</li> </ul>	



COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART II - DIRECT COSTS
		OKLAHOMA STATE UNIVERSITY
Item No.	Item Description	
2.1.0 Cont.	<ul style="list-style-type: none"> <li>• <u>State Agreements</u> - The State of Oklahoma has restrictions on the types of costs that are direct or indirect which would constitute a different circumstance than costs incurred under federal agreements. The University must comply with State legislation and statutory requirements. Consequently, costs normally treated as indirect could be treated as direct providing that they are reasonable, specifically identified with the sponsored agreement and included in the award budget.</li> <li>• <u>Special Purpose Facilities Required by a Specific Program</u> - If a program requires the creation of new secure facilities, including the acquisition of alarm equipment, special construction, or other project-specific facilities costs, these are charged to the program. (These special purpose facilities may or may not be usable by future programs.)</li> <li>• <u>Research Security Services</u> - General research security services are charged as indirect costs. Some programs, however, due to the level of classification/special access, require additional special services. These services, where material, are charged directly to programs.</li> <li>• <u>Telecommunication Charges</u> - Telecommunications required for general and institutional business are indirect costs. Exceptions are made for toll charges and equipment for phones needed in field work, cellular phones needed for field site coordination, and phone call charges while on travel.</li> <li>• <u>Motor Vehicle Expenses</u> - Maintenance expenses of project-dedicated vehicles and vehicles used in the field may be directly charged to projects, as well as motor vehicle expenses incurred on travel.</li> <li>• <u>Equipment Maintenance Contract Charges</u> - Equipment maintenance contract expenses of project-dedicated equipment or shared equipment have their usage monitored and an appropriate cost is charged directly to the final cost objective.</li> <li>• <u>Real Estate Rent</u> - Occasionally projects may require special space needs or staff stationed for long-term field site work. In these instances, lease agreements are negotiated to lower space and housing costs. Rent would then be charged directly to the project.</li> <li>• <u>Postage</u> - All postage required for general institutional business is an indirect cost. If a program requires substantial mailing expenses in the performance of contract activities or technical work, postage is charged as a direct cost.</li> <li>• <u>Overnight Delivery Services</u> (e.g., Federal Express, U.S. Postal Priority Mail, DHL, UPS) - Costs for these services are specifically defined at the individual or account level and are charged as a direct cost to the final cost objectives.</li> </ul>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART II - DIRECT COSTS	
		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description	Revision Number 10 Effective Date 02/15/2021	
2.2.0	<p><u>Description of Direct Materials</u></p> <p>The principal classes of materials and supplies that are charged to federally sponsored agreements or similar cost objectives are as follows:</p> <ul style="list-style-type: none"> <li>Supplies and materials including consumable items (e.g., laboratory and research supplies, animals and animal care supplies, agricultural supplies, educational supplies, other direct materials as required by the terms and conditions of the sponsored agreement)</li> <li>Books, periodicals, and reference materials directly related to the sponsored agreement scope.</li> </ul>		
2.3.2 Revised	<p><u>Inventory Requisitions from Central or Common, Institution-Owned Inventory</u></p> <p>C. Average Costs</p> <p>Under the average costs method, a moving average is calculated as the cost of inventory on hand plus the cost of new stock purchased divided by the total number of inventory items. The average is recalculated when new stock is purchased.</p> <p>Y. Other</p> <p>The Student Union Bookstore, an auxiliary, uses the retail inventory method. In this method, the cost of goods sold is calculated by multiplying a gross margin percentage to the manufacturer's suggested retail price. The cost is recalculated when new stock is purchased.</p> <p>The University applies market based pricing to internally raised animals (e.g., cattle, swine, and sheep) utilizing official USDA quoted prices. The monthly quoted prices are applied to transactions for that month. This method is used because 1) specific animal costs are very difficult to ascertain and 2) the cost of internally raised animals far exceeds the fair market value of livestock available in the general market. The University maintains detailed cost records on an annual basis to document the continued overall savings to the federal government.</p>		
Rev. No. 10	<p>The Vet Med Pharmacy Store Fund uses purchased software which calculates the cost of inventory using the LIFO method.</p>		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART II - DIRECT COSTS	
		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description	Revision Number 9 Effective Date July 1, 2015	
2.4.0	<p><u>Description of Direct Personal Services</u></p> <p>Direct personal services compensation costs consist of salaries, wages, any applicable fringe benefits as described in 2.6.0 and payment of accumulated annual leave at termination, which is limited by University policy. Specific direct personal services costs are different for different types/classifications of employees as follows:</p> <p>I. Faculty</p> <p>II. Staff</p> <p>III. Student employees</p> <p>I. Faculty</p> <p>Faculty personal services compensation costs include a base salary including vacation, holiday, sick leave and other paid absences on a contractual basis. Additional compensation may include: (i) possible overload compensation which is compensation above and beyond their base salary and (ii) payment of accumulated annual leave at termination.</p> <p>Faculty time may need to be utilized on an overload basis in serving the public, its institutions and citizens through its missions of teaching, research and extension. In instances where faculty involvement in these activities is requested of a faculty member and is not a part of the recognized workload, compensation above and beyond the salary of the faculty member is charged in accordance with Uniform Guidance.</p> <p>II. Staff</p> <p>For payroll purposes, staff are grouped into four categories as follows:</p> <p>A. Exempt Staff</p> <p>Exempt staff personal services compensation costs include a base salary including vacation, holiday, sick leave and other paid absences. Additional compensation may include payment of accumulated annual leave at termination.</p> <p>B. Non-exempt Staff</p> <p>Non-exempt personal services compensation costs include hourly or monthly pay and over time plus vacation, holiday, sick leave and other paid absences. Additional compensation may include payment of accumulated annual leave at termination.</p> <p>C. Exempt Temporary Staff</p> <p>Temporary exempt staff personal services compensation costs include monthly pay plus statutory fringe benefits.</p>		

Revised  
Rev. No.  
7(A), 9

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART II - DIRECT COSTS	
		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description	Revision Number 7 Effective Date July 1, 2012	
2.4.0 Cont. Revised Rev. No. 3(A)	<p>D. Non-exempt Temporary Staff Temporary non-exempt staff personal services compensation costs include hourly pay and over time plus statutory fringe benefits.</p>		
Revised Rev. No. 7(F), (K)	<p>III. Students Graduate Teaching Assistants/Associates and Graduate Research Assistants/Associates are paid a monthly salary. Other student employees are paid biweekly based on a hourly pay rate.</p>		
Revised Rev. No. 7(K)	<p>Student personal services compensation costs for Graduate Teaching Assistants/Associates and Graduate Research Assistants/Associates include monthly pay plus fringe benefits. Student personal services compensation costs for other student employees consist of hourly pay and over time plus fringe benefits.</p>		
2.5.0	<p><u>Method of Charging Direct Salaries and Wages</u></p>		
Revised Rev. No. 7(F), (K)	<p>A. Payroll Distribution Method (Individual time card/actual hours and rates)</p> <p>The payroll distribution method (Individual timecards/actual hours and rates) is used for: 1) biweekly paid non-exempt staff; 2) temporary non-exempt staff; and 3) all students except for Graduate Teaching Assistants/Associates and Graduate Research Assistants/Associates.</p>		
Revised Rev. No. (K)	<p>B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)</p> <p>The Plan Confirmation system (Budgeted, planned or assigned work activity, updated to reflect significant changes) is used for 1) monthly paid non-exempt staff and exempt staff, and 2) all Graduate Teaching Assistants/Associates and Graduate Research Assistants/Associates. Other student employees are covered by the Payroll Distribution Method. Monthly paid non-exempt staff are still required to have individual timecards/actual hours and rates.</p>		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART II - DIRECT COSTS
		OKLAHOMA STATE UNIVERSITY
Item No.	Item Description	Revision Number 10 Effective Date 02/15/2021
2.5.2	<p><u>Salary and Wage Cost Accumulation System</u></p> <p>I. Salary and Wage Cost Accumulation</p> <p>The Plan Confirmation system uses the percentage of effort distribution basis. Where various sponsored agreements require hourly confirmation of effort expended by employees under the plan-confirmation method, the department is responsible for accumulating the individual employee's hourly performance in a memorandum records system and reconciling the payroll charges to the University labor distribution system monthly.</p> <p>The University follows a Plan-Confirmation payroll distribution system as specified in Uniform Guidance. The initial distribution is based on budgeted activity. At the beginning of the fiscal year, each budgeted work assignment is loaded into the human resource system. Any significant changes in work distribution are made through on-line labor distribution maintenance or by a Payroll Retroactive Adjustment.</p> <p>The accounting records used to record the salary and wage costs are:</p> <p>A. Employment Action Form/On-line Systems This process identifies the salaries and wages to be paid and the accounts to be charged for all employees. This process is used for: (i) initial employment; (ii) a change in pay rate; (iii) a change in FTE; and (iv) a change in the employee's job position/classification.</p> <p>B. On-line Labor Distribution Maintenance Each position's effort is originally distributed to appropriate accounts when the position is created. Thereafter, the on-line labor distribution maintenance segment of the human resource system requires departments to update continuously the current fiscal year labor distribution segments for positions in their area of responsibility. A change through on-line labor distribution maintenance affects the employee's labor distribution for the future period.</p> <p>C. Retroactive Adjustment A prior period adjustment to the labor distribution is made through a payroll retroactive transaction. This process revises an employee's assigned workload for the past period including the name and number of each account and activity to be charged. Retroactive adjustments must be authorized by signature of an individual who has firsthand knowledge of the employee's work efforts.</p> <p>D. Payroll Confirmation</p> <p>1. Faculty, Monthly-paid Staff, Graduate Teaching/Research Assistants On-line time &amp; effort confirmation system allows for confirmation of time worked and leave taken for employees paid on the monthly payroll. The accuracy of the predetermined cost allocations is electronically substantiated by after-the-fact confirmation from an individual who has firsthand knowledge of the employee's work efforts.</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART II - DIRECT COSTS
		OKLAHOMA STATE UNIVERSITY
Item No.	Item Description	Revision Number 7 Effective Date July 1, 2012
2.5.2 Cont. Revised Rev. No. 7(K)	<p>2. Biweekly paid Staff and Students (other than Graduate Teaching/Research Assistants) The personnel activity reporting system (a positive time system) is used for biweekly payroll. Under this system, the distribution of salaries and wages is based on after-the-fact distribution of activities as reflected in the time system within the human resource system.</p> <p>The time system maintains an initial budget assignment for each biweekly paid employee. It accounts for 100% of the activity for which the employee is compensated. Each department inputs total hours worked by each employee. An individual who has firsthand knowledge of the employee's work effort approves the inputted time for the employee. Any significant changes in work distribution are made through on-line labor distribution maintenance or by a Payroll Retroactive Adjustment.</p> <p>E. Exception to Normal Payments</p> <p>The on-line ETN payment system allows for on-line input and approval of ETN Payments that are not processed as part of the regular payroll system. These are primarily payments for casual labor, missed payroll deadlines, payment of overtime accrued on the monthly payroll for nonexempt employees, reductions in pay due to leave without pay status, or overload payments. The controls and confirmations after-the-fact are the same as for other on-line systems.</p> <p>II. Reconciliation of Payroll Data to the Financial Accounting Records</p> <p>Payroll feeds are processed through the human resource system and tested for rejections due to invalid account numbers before they are fed into the accounting system. Because both entries are driven by the same system, the accounting data and the payroll data match at the time that the payroll is fed into the accounting system. At the end of each month, a reconciliation is prepared by Accounting/Payroll Services to reconcile the payroll clearing account and the payroll liability accounts. Any discrepancies are identified and corrected.</p> <p>The University offers a Salary Deferral/Payback program to the faculty. This program allows a faculty member to work nine, ten, eleven or twelve months and have the salary paid evenly over the ten or twelve month period. Departments are charged for full salary and benefits during the months the faculty member works. For example, if a faculty member works a nine-month assignment, the yearly salary is charged to the department over those nine months, even if the faculty member chooses to have a portion of the salary payment deferred. Labor distributions are based on dollars as they are earned, not when they are paid.</p>	
Revised Rev. No. 7(F)		
Revised Rev. No. 7(F)		
2.6.0	<p><u>Description of Direct Fringe Benefits Costs</u></p> <p>The principal classes of fringe benefits that are charged to federally sponsored agreements or similar cost objectives are as follows:</p> <p>1. FICA and Medicare</p> <p>This is the employer's portion of the old age, survivor and disability insurance, and hospital insurance taxes.</p>	
Revised Rev. No. 7(F)		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		CONTINUATION SHEET PART II - DIRECT COSTS	
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description	Revision Number 8 Effective Date July 1, 2014	
2.6.0 Cont. Revised Rev. No. 7(F)	<p>2. Workers' Compensation Insurance All employees are covered by workers' compensation insurance in accordance with applicable State of Oklahoma Statutes. The plan is self-funded and covers employee medical expenses and loss of income resulting from work related illness or injury.</p>		
Revised Rev. No. 7(F)	<p>3. Unemployment Compensation Insurance This is a self funded-program to provide unemployment compensation in accordance with State of Oklahoma Statutes.</p>		
Revised Rev.No. 3(A)	<p>4. Medical Insurance All employees with FTE <math>\geq .75</math> are provided comprehensive health care insurance by the University through an insured plan with a major provider. This program includes several options for employees.</p>		
Revised Rev. No. 7(G)7(K)	<p>The University also provides health care insurance for graduate research/teaching assistants/associates under a separate policy that is administered by a third party.</p>		
Revised Rev. No. 8(B)	<p>5. Life Insurance All full-time non-temporary employees are provided life insurance coverage in an amount calculated by using a formula based on annualized salary until an employee reaches a prescribed age. At the prescribed age, the amount of insurance decreases. An equal amount of accidental death and dismemberment insurance is also provided.</p>		
Revised Rev. No. 6	<p>6. Retirement OSU Retirement Program Full-time non-temporary employees who meet the specific criteria receive retirement contributions to the retirement accounts.</p>		
Revised Rev. No. 7(F)	<p>For employees hired prior to July 1, 2004, OSU retirement contributions are first applied to member contributions required under the Oklahoma Teachers Retirement System (OTRS). Any excess contribution remaining after satisfying the OTRS requirements is sent to TIAA-CREF and credited to the employee's Group Retirement Annuity.</p>		
Revised Rev. No. 7(F)	<p>Each member of OTRS is required to make contributions to the Retirement Fund. Under Subchapter 13, Section 715:10-13-6 of State of Oklahoma Statutes, any school may, for and on behalf of any OTRS member, pay all or any portion of the membership contribution required by statutes.</p>		
Revised Rev. No. 7(F)	<p>Employees hired on or after July 1, 2004 can choose between OTRS or the Alternate Retirement Plan (ARP). Under the ARP, OSU contributes to an individual TIAA-CREF account on the employee's behalf.</p>		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		CONTINUATION SHEET PART II - DIRECT COSTS	
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description	Revision Number 9 Effective Date July 1, 2015	



<p>2.6.0 Cont.</p>	<p><b>OTRS Employer Fees</b> In accordance with State of Oklahoma Statutes, employer contributions are also required to the Oklahoma Teachers' Retirement System for each member based on OTR participation and for some employees participating in the ARP. These employer contributions are in addition to amounts paid for participation in the OSU Retirement Program.</p> <p><b>OTRS Matching Fees</b> Oklahoma State Statutes require employers of OTRS members to match on a pro rata basis the contributions of members whose salaries are paid by federal funds or other externally sponsored agreements. This requirement does not apply to funds generated from local tax revenues or revenues originating from the State of Oklahoma.</p> <p>7. <b>Benefit Program Expense</b> Expenses include flexible benefit plan third party administration, benefit consulting fees, benefit legal fees, communications expenses, OSU Wellness Office and administration expenses of benefit programs.</p> <p>8. <b>Employee Assistance Program</b> The Employee Assistance Program is a guidance resource plan offering confidential support and information pertaining to personal and work-related life events. The Employee Assistance Program is managed by a third-party.</p>
<p>2.6.1 Revised Rev.No. 5</p> <p>Revised Rev. No. 7 (B), 9</p> <p>Revised Rev. No. 7 (H)</p>	<p><u><b>Method of Charging Direct Fringe Benefits</b></u> Fringe benefits are assigned to cost objectives by allocating on the basis of salaries and wages of the employees receiving the benefits. Separate allocations are made to selective groupings of employees depending on agency assignment and benefit eligibility. These groups include faculty, non-retirement faculty, staff, graduate students, students, and temporary employees for each of the following groups: General University (including the Oklahoma State University Research Foundation, Inc.), Division of Agricultural Sciences and Natural Resources (defined as Agricultural Experiment Station and Agricultural Extension Division), and College of Veterinary Health Sciences. Benefits are charged in the same manner as the corresponding labor. Each benefit program is a direct charge with charges established in accordance with the terms of the programs. The University establishes charges for self-funded programs on a cost basis with periodic reviews and makes appropriate adjustments in costs at least annually or more often if necessary to continue adequate funding of the program. Over/under recoveries are carried forward to adjust the following year's charges.</p> <p>1. <b>FICA</b> Charges are calculated using the rates established by the federal government under IRS Code §3101.</p> <p>2. <b>Workers' Compensation Insurance</b> Charges are calculated by the University based on employment category. Within each category, the appropriate rate is applied to actual pay of the employee. The rates for each category are reviewed annually in connection with claims experience. Liability for incurred but not paid claims is reviewed by an independent actuary each year.</p> <p>3. <b>Unemployment Compensation Insurance</b> A charge is calculated using a rate established by the University sufficient to meet expected claims and administrative costs on an annual basis. The University uses the maximum pay limit as established by the State of Oklahoma.</p>

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		CONTINUATION SHEET PART II - DIRECT COSTS	
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description	Revision Number 8 Effective Date July 1, 2014	
2.6.1 Cont. Revised Rev.No. 6  Revised Rev. No. 7(G)7(K)  Revised Rev. No. 8(B)    Revised Rev. No. 6   Revised Rev. No. 7(F)	<p>4. Medical Insurance</p> <p>For all employees with FTE <math>\geq .75</math>, the University pays a significant portion of the monthly premium amount identified as the base OSU plan. If the employee selects a health care plan with a premium that costs less than the premium under the base plan, the University pays the difference to the employee as a contribution to the Flexible Benefit Plan or Health Savings Account. If the employee selects a health care plan with a premium that costs more than the base plan, the employee pays the difference. Under certain circumstances, the employee may waive coverage and the University then pays a portion of the premium under the base plan to the Flexible Benefit Plan.</p> <p>For graduate research/teaching assistants/associates, the University pays the premium amount established by the plan administrator.</p> <p>5. Life Insurance</p> <p>Charges are calculated by the University as a dollar rate per \$1,000 of each employee's coverage on an annual basis as deemed sufficient to cover claims costs and administration.</p> <p>6. Retirement</p> <p>OSU Retirement Program</p> <p>Costs for employee retirement programs (OTRS or TIAA-CREF) are determined as a specific percentage of salary or total compensation in accordance with the established plan document.</p> <p>OTRS Employer Fees</p> <p>Employer contributions are determined by State of Oklahoma Statutes. In accordance with State of Oklahoma Statutes, employer contributions are also required to the Oklahoma Teachers' Retirement System for each member based on OTR participation and for some employees participating in the ARP.</p> <p>OTRS Matching Fees</p> <p>The Board of Trustees of OTRS determines the contribution rate to be paid by employers.</p> <p>7. Benefit Program Expense</p> <p>Expense is based on actual costs incurred.</p> <p>8. Employee Assistance Program</p> <p>Expense is based on a set amount(determined by employee headcount), negotiated at the beginning of the year and is not dependent on the number of employees using the service.</p>		
2.7.0	<p><u>Description of Other Direct Costs</u></p> <p>The principal classes of other direct costs that are charged to federally sponsored agreements or similar cost objectives are as follows:</p> <ul style="list-style-type: none"> <li>• Publications, printing, and copying directly related to the project scope</li> <li>• Shipping/overnight delivery services</li> <li>• Postage - only when a program requires substantial mailing expenses in the performance of contract activities or technical work</li> <li>• Project dedicated equipment purchases from federal funds</li> </ul>		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART II – DIRECT COSTS	
		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description	Revision Number 6 Effective Date July 1, 2005	
2.7.0 Cont. Revised Rev.No. 6	<ul style="list-style-type: none"> <li>• Non-inventoried project dedicated equipment (costing less than \$5,000 or having a useful life of less than two years.)</li> <li>• Scientific computer software</li> <li>• Travel and lodging expenses</li> <li>• Local phone and equipment charges for phones needed in field work</li> <li>• Long distance phone charges</li> <li>• Cellular phone monthly charges for phone needed in field work</li> <li>• Cellular phone long distance charges</li> <li>• Laboratory and other testing services</li> <li>• Equipment repairs and maintenance</li> <li>• Motor vehicle service/maintenance expense (project dedicated vehicles)</li> <li>• Equipment rental</li> <li>• Approved catering services by the sponsor</li> <li>• Mainframe computing, processing, programming</li> <li>• Equipment maintenance contracts and service agreements for project dedicated equipment</li> <li>• Consulting fees/Honorariums</li> <li>• Off-campus facility rental for storage and office space required by sponsored agreements</li> <li>• Advertising for personnel recruitment required by sponsored agreements</li> <li>• Other advertising required by sponsored agreements</li> <li>• Other contractual services not included in other subcode categories</li> <li>• Subcontracts/subgrants</li> </ul>		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART II - DIRECT COSTS	
		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description	Revision Number 9 Effective Date July 1, 2015	
2.7.0 Cont.	<ul style="list-style-type: none"> <li>Insurance premiums for project dedicated equipment. Because State of Oklahoma property insurance has a very high deductible, departments often obtain insurance for scientific equipment. Premium payments for additional equipment insurance are treated as direct costs.</li> <li>Professional membership fees directly related to sponsored agreements</li> <li>Tuition and fees — training grants or fellowships. Tuition only for graduate students with an appointment.</li> <li>Stipends for students if approved by the sponsor</li> <li>Travel expenses for students if approved by the sponsor</li> <li>Other expenses incurred for students if approved by the sponsor</li> <li>Audit fees of limited scope engagements to monitor subreceptients as described in Uniform Guidance.</li> </ul>		
Revised Rev. No. 7(F)			
Revised Rev. No. 7(A), 9			
	- End of Part -		

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>PART III – INDIRECT COSTS</b>  <b>OKLAHOMA STATE UNIVERSITY</b>
Item No.	Item Description	
	<p style="text-align: center;"><b>Instruction for Part III</b></p> <p>Institutions should disclose how the segment's total indirect 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"> <li>A. Direct Charge or Allocation</li> <li>B. Total Expenditures</li> <li>C. Modified Total Cost Basis</li> <li>D. Modified Total Direct Costs Basis</li> <li>E. Salaries and Wages</li> <li>F. Salaries, Wages and Fringe Benefits</li> <li>G. Number of Employees (head count)</li> <li>H. Number of Employees (full-time equivalent Basis)</li> <li>I. Number of Students (head count)</li> <li>J. Number of Students (full-time equivalent basis)</li> <li>K. Student Hours – classroom and work performed</li> <li>L. Square Footage</li> <li>M. Usage</li> <li>N. Unit of Product</li> <li>O. Total Production</li> <li>P. More than one base (Separate Cost Groupings) <u>1/</u></li> <li>Y. Other(s) <u>1/</u></li> <li>Z. Category or Pool not applicable</li> </ul> <p><u>1/</u> List on a continuation sheet, the category and subgrouping (of) expense involved and the allocation base(s) used.</p>	

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>PART III - INDIRECT COSTS</b>																																																													
		<b>OKLAHOMA STATE UNIVERSITY</b>																																																													
Item No.	Item Description	Revision Number 7 Effective Date July 1, 2012																																																													
3.1.0  Revised Rev.No. 3(B)	<p><u><b>Indirect Cost Categories – Accumulation and Allocation.</b></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 other 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 style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 50%;"><u>Indirect Cost Category</u></th> <th style="text-align: center; width: 15%;"><u>Accumulation Method (I)*</u></th> <th style="text-align: center; width: 15%;"><u>Allocation Base Code (II)*</u></th> <th style="text-align: center; width: 20%;"><u>Allocation Sequence</u></th> </tr> </thead> <tbody> <tr> <td>(a) Depreciation/Use Allowances/Interest</td> <td></td> <td></td> <td style="text-align: center;"><u>1 (CA)</u></td> </tr> <tr> <td style="padding-left: 20px;">Building</td> <td style="text-align: center;"><u>Yes</u> (A)</td> <td style="text-align: center;"><u>L</u></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Equipment</td> <td style="text-align: center;"><u>Yes</u> (B)</td> <td style="text-align: center;"><u>L</u></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Capital Improvements to Land <u>1/</u></td> <td style="text-align: center;"><u>Yes</u> (C)</td> <td style="text-align: center;"><u>H/J</u></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">Interest <u>1/</u></td> <td style="text-align: center;"><u>Yes</u> (D)</td> <td style="text-align: center;"><u>L</u></td> <td></td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td style="text-align: center;"><u>Yes</u></td> <td style="text-align: center;"><u>P</u> (1)</td> <td style="text-align: center;"><u>2 (CA)</u></td> </tr> <tr> <td>© General Administration and General Expenses</td> <td style="text-align: center;"><u>Yes</u></td> <td style="text-align: center;"><u>P</u> (2)</td> <td style="text-align: center;"><u>3 (CA)</u></td> </tr> <tr> <td>(d) Departmental Administration</td> <td style="text-align: center;"><u>No</u> (E)</td> <td style="text-align: center;"><u>P</u> (3)</td> <td></td> </tr> <tr> <td>(e) Sponsored Projects Administration</td> <td style="text-align: center;"><u>Yes</u> (F)</td> <td style="text-align: center;"><u>P</u></td> <td></td> </tr> <tr> <td>(f) Library</td> <td style="text-align: center;"><u>Yes</u></td> <td style="text-align: center;"><u>P</u> (4)</td> <td></td> </tr> <tr> <td>(g) Student Administration and Services</td> <td style="text-align: center;"><u>Yes</u></td> <td style="text-align: center;"><u>A</u></td> <td></td> </tr> <tr> <td>(h) Other <u>1/</u></td> <td style="text-align: center;"><u>N/A</u></td> <td style="text-align: center;"><u>N/A</u></td> <td></td> </tr> <tr> <td colspan="4" style="padding-top: 20px;"> <u>3</u> Note references – See Continuation Sheet </td> </tr> <tr> <td colspan="4" style="padding-top: 10px;"> <u>1/</u> Describe on a Continuation Sheet </td> </tr> </tbody> </table>			<u>Indirect Cost Category</u>	<u>Accumulation Method (I)*</u>	<u>Allocation Base Code (II)*</u>	<u>Allocation Sequence</u>	(a) Depreciation/Use Allowances/Interest			<u>1 (CA)</u>	Building	<u>Yes</u> (A)	<u>L</u>		Equipment	<u>Yes</u> (B)	<u>L</u>		Capital Improvements to Land <u>1/</u>	<u>Yes</u> (C)	<u>H/J</u>		Interest <u>1/</u>	<u>Yes</u> (D)	<u>L</u>		(b) Operation and Maintenance	<u>Yes</u>	<u>P</u> (1)	<u>2 (CA)</u>	© General Administration and General Expenses	<u>Yes</u>	<u>P</u> (2)	<u>3 (CA)</u>	(d) Departmental Administration	<u>No</u> (E)	<u>P</u> (3)		(e) Sponsored Projects Administration	<u>Yes</u> (F)	<u>P</u>		(f) Library	<u>Yes</u>	<u>P</u> (4)		(g) Student Administration and Services	<u>Yes</u>	<u>A</u>		(h) Other <u>1/</u>	<u>N/A</u>	<u>N/A</u>		<u>3</u> Note references – See Continuation Sheet				<u>1/</u> Describe on a Continuation Sheet			
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3.2.0   Revised Rev.No. 7 (A), 9	<p><u><b>Service Centers.</b></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 Subpart E of Uniform Guidance. (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> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 55%;"></th> <th style="width: 5%; text-align: center;">(1)</th> <th style="width: 5%; text-align: center;">(2)</th> <th style="width: 5%; text-align: center;">(3)</th> <th style="width: 5%; text-align: center;">(4)</th> <th style="width: 5%; text-align: center;">(5)</th> <th style="width: 5%; text-align: center;">(6)</th> </tr> </thead> <tbody> <tr> <td>(a) Scientific Computer Operations</td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>B</u></td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>B</u></td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>B</u></td> </tr> <tr> <td>(b) Business Data Processing</td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>B</u></td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>B</u></td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>B</u></td> </tr> <tr> <td>(c) Animal Care Facilities</td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>B</u></td> <td style="text-align: center;"><u>C</u></td> <td style="text-align: center;"><u>B</u></td> <td style="text-align: center;"><u>A</u></td> <td style="text-align: center;"><u>B</u></td> </tr> <tr> <td>(d) Other Service Center with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. 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Item No.	Item Description																														
3.3.0	<p><u>Indirect Cost Pools and Allocation Bases</u></p> <p>(Identify all of the indirect cost 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: none;"> <thead> <tr> <th style="text-align: left; width: 70%;"><u>Indirect Cost Pools</u></th> <th style="text-align: right; width: 30%;"><u>Allocation Base Costs</u></th> </tr> </thead> <tbody> <tr> <td colspan="2" style="padding-top: 10px;">3. Instruction</td> </tr> <tr> <td style="padding-left: 40px;"><u>  X  </u> On-Campus</td> <td style="text-align: right; padding-right: 40px;"><u>  D  </u></td> </tr> <tr> <td style="padding-left: 40px;"><u>  X  </u> Off-Campus</td> <td style="text-align: right; padding-right: 40px;"><u>  D  </u></td> </tr> <tr> <td style="padding-left: 40px;"><u>    </u> Other <u>  1  </u>/</td> <td style="text-align: right; padding-right: 40px;"><u>      </u></td> </tr> <tr> <td colspan="2" style="padding-top: 10px;">3. Organized Research</td> </tr> <tr> <td style="padding-left: 40px;"><u>  X  </u> On-Campus</td> <td style="text-align: right; padding-right: 40px;"><u>  D  </u></td> </tr> <tr> <td style="padding-left: 40px;"><u>  X  </u> Off-Campus</td> <td style="text-align: right; padding-right: 40px;"><u>  D  </u></td> </tr> <tr> <td style="padding-left: 40px;"><u>    </u> Other <u>  1  </u>/</td> <td style="text-align: right; padding-right: 40px;"><u>      </u></td> </tr> <tr> <td colspan="2" style="padding-top: 10px;">3. Other sponsored Activities</td> </tr> <tr> <td style="padding-left: 40px;"><u>  X  </u> On-Campus</td> <td style="text-align: right; padding-right: 40px;"><u>  D  </u></td> </tr> <tr> <td style="padding-left: 40px;"><u>  X  </u> Off-Campus</td> <td style="text-align: right; padding-right: 40px;"><u>  D  </u></td> </tr> <tr> <td style="padding-left: 40px;"><u>    </u> Other <u>  1  </u>/</td> <td style="text-align: right; padding-right: 40px;"><u>      </u></td> </tr> <tr> <td colspan="2" style="padding-top: 10px;">3. Other Institutional Activities <u>  1  </u>/</td> </tr> <tr> <td style="vertical-align: top; padding: 5px;">3.4.0</td> <td style="padding: 5px;"> <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>            <p><u>  1  </u>/ Describe on a Continuation Sheet</p> </td> </tr> </tbody></table>	<u>Indirect Cost Pools</u>	<u>Allocation Base Costs</u>	3. Instruction		<u>  X  </u> On-Campus	<u>  D  </u>	<u>  X  </u> Off-Campus	<u>  D  </u>	<u>    </u> Other <u>  1  </u> /	<u>      </u>	3. Organized Research		<u>  X  </u> On-Campus	<u>  D  </u>	<u>  X  </u> Off-Campus	<u>  D  </u>	<u>    </u> Other <u>  1  </u> /	<u>      </u>	3. Other sponsored Activities		<u>  X  </u> On-Campus	<u>  D  </u>	<u>  X  </u> Off-Campus	<u>  D  </u>	<u>    </u> Other <u>  1  </u> /	<u>      </u>	3. Other Institutional Activities <u>  1  </u> /		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>          <p><u>  1  </u>/ Describe on a Continuation Sheet</p>
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		OKLAHOMA STATE UNIVERSITY
Item No.	Item Description	
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>	
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.     <u>  X  </u> Yes B.     <u>      </u> No <u>1/</u></p> <p><u>  1/  </u>     Describe on a Continuation Sheet</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART III - INDIRECT COST	
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Item No.	Item Description		Revision Number 3 Effective Date July 1, 2000
3.1.0	<u>Indirect Cost Categories – Accumulation and Allocation</u>  <p>I. Accumulation Methods</p> <p>A. Building Depreciation</p> <p>The capitalized building costs and related information (acquisition date, source of funds, etc.) are maintained in the University's accounting system. Depreciation of building costs is computed and accumulated in the accounting system based on the information stored in the system. Separate asset records are maintained for each building or building component. For buildings divided into multiple cost components, the sum of the cost of each component record represents the total building cost in the accounting system.</p> <p>For buildings divided into multiple cost components, each component is depreciated separately and then grouped into the following general categories:</p> <p><b>Building</b></p> <p>This category includes the following components: Site Preparation &amp; Excavation, Foundation, Frame, Floor Structure, Floor Cover, Ceiling, Interior Construction, Exterior Wall, Roof Structure, and Roof Cover.</p> <p><b>Building Services</b></p> <p>This category includes the following components: Plumbing, Fire Protection, HVAC, Electrical, and Elevators.</p> <p><b>Fixed Equipment</b></p> <p>Fixed Equipment includes furniture and equipment affixed to the building such as built-in laboratory equipment, benches, cabinets, counters, tables, environmental rooms, support systems, conveying equipment, fume hoods, refrigeration machinery and piping, built-in shelving, autoclaves, sterilizers and washers.</p> <p>B. Equipment Depreciation</p> <p>Equipment additions and related information (acquisition date, source of funds, etc.) are identified, recorded, and accumulated in the University's accounting system. The system calculates and accumulates depreciation based on the information recorded in the accounting system.</p>		

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3.1.0 Cont. Revised Rev.No. 3(B)	<p>C. Capital Improvements to Land Depreciation The capitalized land improvement (i.e., nonstructural improvement, infrastructure) project costs and associated information (acquisition date, source of funds, etc.) are maintained in the University's accounting system. Depreciation of land improvement costs is computed and accumulated in the accounting system based on the information stored in the accounting system. For buildings divided into multiple cost components, nonstructural improvement costs are identified separately as a non-building component.</p> <p>D. Interest Interest on bonds taken out to fund specific construction projects and incurred during the construction phase of the project is capitalized as part of the building. After construction is completed, subsequent interest is expensed in the period incurred. Interest expenses are accumulated in the University's accounting system. Annual interest costs are allocated to the intermediary indirect cost pool for each University function based on the functional use of space in which the asset being financed is located.</p> <p>E. Departmental Administration (DA) The DA costs are a combination of identified, recorded and accumulated formal accounting records adjusted for direct nonsponsored activity using direct charge equivalents as explained as follows:</p> <p>The DA cost pool consists of two major cost groups: (1) DA for the academic departments, which are affiliated with Graduate College; and (2) DA for the units that do not conduct graduate instruction courses.</p> <p>1. DA Affiliated with Graduate College</p> <p>(i) Allocation for Dean's Office Expenses A separate pool is set up for each dean's office and for each academic department so that the costs can be allocated based on the benefiting department's MTDC. First, costs of Graduate College Administration are allocated to each College dean's office based on full-time equivalent (FTE) graduate students. Second, the costs of each Dean's office are allocated to each department within the College based on each department's MTDC, and these costs will be allocated to each function as described in 1(ii).</p>		

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		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description	Revision Number 9 Effective Date July 1, 2015	
3.1.0 Cont.	<p>(ii) Academic Departments The Direct Charge Equivalent methodology was used only for academic departments in computing DA costs. The DA cost pool for each academic department is comprised of five types of expenses outlined as follows:</p> <p>(a) Administrative Salaries and Wages These costs represent actual salaries and wages for professional departmental business administrators whose salaries were not charged directly to sponsored projects.</p> <p>(b) General Support Salaries and Wages The costs included in departmental administration are net of the salaries and wages directly assigned as direct costs to sponsored activities and the salaries and wages allocated as direct costs to non-sponsored activities (e.g., instruction and departmental research) by a direct charge equivalent (DCE). The DCE is defined as the ratio of sponsored general and support salaries and wages to sponsored faculty and professional staff salaries and wages multiplied by non-sponsored faculty and professional staff salaries and wages net of the allowance for bid and proposal and other administrative work described in Uniform Guidance:</p> $\text{DCE} = \frac{\text{Sponsored general \& support S\&W}}{\text{Sponsored faculty \& professional S\&W}} \times \frac{\text{Non-sponsored faculty \& prof. S\&W less A-21 allowance}}{\text{Sponsored faculty \& professional S\&W}}$ <p>Next, the actual general support salaries and wages are compared to the calculated general support salaries and wages. If the actual amount is greater than the calculated amount, the difference is allowable DA for that department. Since this calculation is done on a department by department basis, an exception can occur when the formula identifies an amount of salaries and wages for general support non-sponsored project activity that is in excess of the actual amount of the general support salaries and wages. In these cases, 100 percent of the salaries and wages for general support staff are allocated to direct nonsponsored activity.</p> <p>(c) Faculty and Professional Salaries and Wages Salaries and wages for faculty and professional staff performing administrative duties have been calculated at 3.6 percent of MTDC in accordance with Uniform Guidance.</p> <p>(d) Fringe Benefits Fringe benefits applicable to the salaries and wages assignable to departmental administration, computed on a department by department basis, are also included in the DA cost pool.</p>		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART III - INDIRECT COST																																																									
		OKLAHOMA STATE UNIVERSITY																																																									
Item No.	Item Description	Revision Number 9 Effective Date July 1, 2015																																																									
3.1.0 Cont.	<p>(e) Other Expenses</p> <p>A separate DCE computation is made for departmental non-labor costs (i.e., materials and supplies, travel, communication, contractual services, and cost of maintaining the local area network). The DCE for non-labor costs is computed in the same manner as the general support salaries and wages, except non-labor costs are used in the calculations instead of support salaries and wages.</p>																																																										
Revised Rev.No. 2(c)	<p>2. DA Not Related with Graduate Instruction</p> <p>The Direct Charge Equivalent method is not applied to DA costs for those administrative units that do not conduct graduate instruction courses funded by State appropriations. Examples of these units are:</p> <ul style="list-style-type: none"> <li>• Units that conduct sponsored programs under the Oklahoma State University Research Foundation, Inc.</li> <li>• Agricultural Experiment Station</li> <li>• Agricultural Extension Division</li> <li>• Dean of Extension.</li> </ul> <p>DA associated with these units is allocated to applicable functions on the basis of MTDC.</p> <p>F. Sponsored Projects Administration (SPA)</p> <p>The cost accumulations and allocation bases for SPA cost pools are explained under Part VII, 7.2.0 because they are allocated to other University segments not covered by this Disclosure Statement.</p>																																																										
Revised Rev.No. 7 (B), 9																																																											
3.2.0	<p><u>Service Centers</u></p> <p>I.(d) Other Service Centers</p> <table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td>(i) ITLE</td> <td><u>A</u></td> <td><u>B</u></td> <td><u>C</u></td> <td><u>B</u></td> <td><u>A</u></td> <td><u>B</u></td> </tr> <tr> <td>(ii) University Mailing Services</td> <td><u>C</u></td> <td><u>B</u></td> <td><u>C</u></td> <td><u>B</u></td> <td><u>A</u></td> <td><u>B</u></td> </tr> <tr> <td>(iii) Telecommunications Services</td> <td><u>C</u></td> <td><u>B</u></td> <td><u>C</u></td> <td><u>B</u></td> <td><u>A</u></td> <td><u>B</u></td> </tr> <tr> <td>(iv) University Printing Services</td> <td><u>C</u></td> <td><u>B</u></td> <td><u>C</u></td> <td><u>A</u></td> <td><u>A</u></td> <td><u>B</u></td> </tr> <tr> <td>(v) Transportation Services</td> <td><u>C</u></td> <td><u>B</u></td> <td><u>C</u></td> <td><u>A</u></td> <td><u>A</u></td> <td><u>B</u></td> </tr> <tr> <td>(vi) Physical Plant Direct Charges</td> <td><u>C</u></td> <td><u>B</u></td> <td><u>C</u></td> <td><u>A</u></td> <td><u>A</u></td> <td><u>B</u></td> </tr> <tr> <td>(vii) Power Plant</td> <td><u>C</u></td> <td><u>B</u></td> <td><u>C</u></td> <td><u>A</u></td> <td><u>A</u></td> <td><u>B</u></td> </tr> </tbody> </table>		(1)	(2)	(3)	(4)	(5)	(6)	(i) ITLE	<u>A</u>	<u>B</u>	<u>C</u>	<u>B</u>	<u>A</u>	<u>B</u>	(ii) University Mailing Services	<u>C</u>	<u>B</u>	<u>C</u>	<u>B</u>	<u>A</u>	<u>B</u>	(iii) Telecommunications Services	<u>C</u>	<u>B</u>	<u>C</u>	<u>B</u>	<u>A</u>	<u>B</u>	(iv) University Printing Services	<u>C</u>	<u>B</u>	<u>C</u>	<u>A</u>	<u>A</u>	<u>B</u>	(v) Transportation Services	<u>C</u>	<u>B</u>	<u>C</u>	<u>A</u>	<u>A</u>	<u>B</u>	(vi) Physical Plant Direct Charges	<u>C</u>	<u>B</u>	<u>C</u>	<u>A</u>	<u>A</u>	<u>B</u>	(vii) Power Plant	<u>C</u>	<u>B</u>	<u>C</u>	<u>A</u>	<u>A</u>	<u>B</u>		
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Revised Rev.No. 7 (D)																																																											

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART III - INDIRECT COST	
		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description	Revision Number 7 Effective Date July 1, 2012	
3.2.0 Cont.	<p>II. Column (4) - User Charges Code B</p> <p>(a) Scientific Computer Operations &amp; (b) Business Data Processing</p> <p>The State Regents are billed at reduced rates because they provide network services in exchange for services. Non-university users (excluding federal agreements) are billed at published rates plus a fee.</p> <p>(c) Animal Care Facilities</p> <p>Per diem charges for all animals cared for are made for services rendered to faculty or staff responsible for the use of these animals. External rates can be higher than the rates charged to federally sponsored agreements.</p> <p>(d)(i) ITLE</p> <p>External rates can be higher than the rates charged to federally sponsored agreements.</p> <p>(d)(ii) University Mailing Services</p> <p>The rates allow for a distinction between internal and external users. Students, staff, and faculty who are acting in a personal capacity are charged higher prices than federally sponsored agreements.</p> <p>(d)(iii) Telecommunication Services</p> <p>The rates currently allow for a distinction between students and administration billing. Students are charged higher prices than federally sponsored agreements.</p>		
Revised Rev.No. 7 (D)			
3.4.0	<p><u>Composition of Indirect Cost Pools</u></p> <p>I. Indirect Cost Pools Identified Under Items 3.1.0</p> <p>A. Building Depreciation</p> <p>The Building Depreciation cost pools are based on the University's audited financial statement book value, less 1947 appraisal adjustments to arrive at historical building costs. Depreciation is calculated on all buildings owned by the University and included in its inventory. Federal funds contributed to the building value are excluded from the depreciation calculation. Depreciation is calculated on a straight line basis over the estimated useful life of the building or building component. One-half year of depreciation is calculated for the year a building is placed in service.</p> <p>Building Depreciation is comprised of the following two cost pools:</p> <p>1. Building Depreciation-By Building</p> <p>This cost pool includes depreciation on buildings treated as a single cost and on the building and building service components of buildings divided into multiple cost components.</p>		
Revised Rev.No. 2(e)			

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART III - INDIRECT COST	
		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description		Revision Number 3 Effective Date July 1, 2000
3.4.0 Cont.	<p>2. Building Depreciation-By Room This cost pool includes depreciation on the fixed equipment component of buildings divided into multiple cost components.</p> <p>B. Equipment Depreciation  The Equipment Depreciation cost pool includes the depreciation expense related to capitalized equipment and software, excluding service centers, federally funded equipment, equipment used for cost sharing, and livestock.</p> <p>C. Land/Nonstructural Improvement Depreciation  The total Nonstructural Improvement Depreciation cost pool is based on the University's audited financial statements book value, less 1947 appraisal adjustments to arrive at historical nonstructural improvement costs. Depreciation is calculated on all nonstructural improvements less a portion assigned to service centers (stores) and federally funded improvements. Depreciation is calculated on a straight line basis over the estimated useful life of the nonstructural improvement. One-half year of depreciation is calculated for the year the asset is placed in service.</p> <p>D. Interest  Interest on bonds taken out to fund specific construction projects and incurred during the construction phase of the project is capitalized as part of the building. Depreciation is taken for this interest as described in I.A. above. Annual interest costs after construction are identified to the benefiting building and allocated to each University function based on the functional use of space in which the asset being financed is located.</p> <p>E. Operation and Maintenance (O&amp;M)  The O&amp;M cost pool is comprised of seven cost groups. Expenses are composed of salaries and wages, fringe benefits, materials and supplies, communication, travel, and contractual services. The major organizational units and offices included in each O&amp;M indirect cost pool are as follows:</p> <p>1. Utilities – General University (Stillwater) Included in this pool are utilities that serve the educational and general buildings on the Stillwater campus. Auxiliary enterprises (e.g., Student Union, Residential Life, etc.) are billed directly for utility usage and do not benefit from this cost pool.</p> <p>2. Utilities – Agriculture Experiment Station This pool includes only those utility costs directly identifiable to the Agriculture Experiment Station.</p>		

Revised  
Rev.No.  
3(B)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART III - INDIRECT COST	
		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description	Revision Number 2 Effective Date March 29, 2000	
3.4.0 Cont.	<p>3. Veterinary Medicine O&amp;M O&amp;M expenses and utilities associated with the College of Veterinary Medicine are separately accounted for. Examples of costs include:</p> <ul style="list-style-type: none"> <li>• Building and ground maintenance</li> <li>• Building repairs</li> <li>• Custodial services</li> <li>• Utilities</li> <li>• Property insurance</li> <li>• Other direct charges from Physical Plant</li> </ul> <p>4. General University O&amp;M (Stillwater) Included in this pool are those O&amp;M expenses which serve the educational and general buildings on the Stillwater campus. Examples of O&amp;M costs are those incurred for:</p> <ul style="list-style-type: none"> <li>• Building maintenance and repairs</li> <li>• Custodial services</li> <li>• Refuse disposals</li> <li>• Environmental health services</li> <li>• Property insurance</li> <li>• General services and transportation</li> <li>• Physical Plant supplies</li> <li>• Other direct charges from Physical Plant</li> </ul> <p>5. Other Institutional Activities O&amp;M This pool contains O&amp;M costs that are associated with Other Institutional Activities or are unallowable. Examples of O&amp;M costs are those incurred for:</p> <ul style="list-style-type: none"> <li>• Building maintenance and repairs</li> <li>• Custodial services</li> <li>• Refuse disposals</li> <li>• Environmental health services</li> <li>• Property insurance</li> <li>• General services and transportation</li> <li>• Grounds maintenance</li> <li>• Utilities</li> <li>• Other direct charges from Physical Plant</li> </ul> <p>6. Campus-Wide O&amp;M This pool includes O&amp;M costs which benefit all Stillwater campus space, including auxiliary space and buildings. Examples of O&amp;M costs are those incurred for:</p> <ul style="list-style-type: none"> <li>• Receiving station</li> <li>• Fire protection</li> <li>• Hazardous materials handling</li> <li>• Physical Plant administration</li> <li>• Physical Plant Engineering</li> <li>• Physical Plant storage</li> </ul>		



COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART III - INDIRECT COST	
		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description		Revision Number 2 Effective Date March 29, 2000
3.4.0 Cont.	<p>7. O&amp;M FTE Base Cost Group (Ground Maintenance, Public Safety, and Parking)</p> <p>This pool includes two subgroups of O&amp;M costs as follows:</p> <p>(i) Grounds Maintenance Included in this subgroup are those costs of grounds maintenance associated with General University buildings.</p> <p>(ii) Public Safety and Parking Included in this subgroup are those costs associated with parking, public safety and security operations which benefit the Stillwater campus.</p> <p>F. General Administration and General Expenses (G&amp;A) The G&amp;A cost pool has three separate cost groups:</p> <p>1. G&amp;A – Stillwater This pool includes general and administrative costs that benefit the entire Stillwater campus. Examples of expenses included in this pool are for: contractual services for administrative needs, fringe benefit administrative office expenses, retirement supplements, that portion of the bursar’s office which handles Stillwater campus business, campus mailing, and tort liability insurance.</p> <p>2. G&amp;A – Academic Administration Included in this pool are administrative costs that benefit academic departments and the library. This pool includes expenses for the office of the Executive Vice President who oversees the academic affairs of the Stillwater campus, computer related costs allocable to academic support, audiovisual instructional expenses, long-distance learning expenses, and expenses associated with administering off-campus courses.</p> <p>3. G&amp;A – Other Institutional Activities This pool contains G&amp;A costs that are associated with Other Institutional Activities or are unallowable. Examples of expenses include those costs incurred for: athletics, student housing and food service, student union, public information, alumni office, emeritus association, legal fees, federal relations and development activities.</p> <p>G. Departmental Administration (DA) The DA cost pool consists of two major cost groups: (1) DA for the academic departments, which are affiliated with the Graduate College; and (2) DA for the units that do not conduct graduate instruction courses. Expenses are composed of salaries and wages, fringe benefits, materials and supplies, communication, travel, contractual services, and cost of maintaining the local area network.</p>		

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>CONTINUATION SHEET PART III – INDIRECT COST  OKLAHOMA STATE UNIVERSITY</b>	
Item No.	Item Description	Revision Number 10 Effective Date Feb 15 2021	
3.4.0 Cont. Revised Rev.No. 7(I)(J), 10  Revised Rev.No. 2(c)  Revised Rev.No. 7 (B), 9	<p>I. DA Affiliated with Graduate College</p> <p>There are six Dean's Offices under which costs are accumulated by academic departments. These offices are under the Colleges of: Agricultural Sciences &amp; Natural Resources; Arts &amp; Sciences; Business Administration; Education and Human Sciences; Engineering, Architecture and Technology; and Veterinary Health Sciences.</p> <p>II. DA for the Units that Do Not Conduct Instruction Courses</p> <p>This cost pool does not receive allocations from Graduate College. Examples of units include:</p> <ul style="list-style-type: none"> <li>• Units that conduct sponsored programs under the Oklahoma State University Research Foundation, Inc.</li> <li>• Agricultural Experiment Station</li> <li>• Agricultural Extension Division</li> <li>• Dean of Extension.</li> </ul> <p>H. Library</p> <p>The Library cost pool is comprised of expenses incurred for the operation of the library. The expenses include: (A) the cost of books and library materials purchased for the library, less any items of library income that qualify as applicable credits; (B) the costs of computer automation of the library system; and (C) the administration of library.</p> <p>I. Student Administration and Services</p> <p>The Student Administration and Services cost pool include expenses incurred for the administration of student affairs and for services to students, including expenses of such activities as admissions, registrar, counseling and placement services, student advisers, the office of Vice President of Student Affairs, financial aid, computer services, student health and infirmity services, catalogs, and commencements and convocation.</p> <p>II. Service Centers Identified Under Items 3.2.0</p> <p>(a) Scientific Computer Operations</p> <p>Expenses are composed of salaries and wages, fringe benefits, materials and supplies, communication, travel, depreciation, printing and binding, postage and mailing, operation and maintenance expenses, contractual services, books &amp; periodicals, insurance, applicable credits, interest, cost of goods sold, and other current expenses.</p>		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART III - INDIRECT COST	
		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description	Revision Number 7 Effective Date July 1, 2012	
3.4.0 Cont.	<p>(b) Business Data Processing Expenses are composed of salaries and wages, fringe benefits, materials and supplies, communication, travel, depreciation, printing and binding, postage and mailing, operation and maintenance expenses, contractual services, books &amp; periodicals, insurance, applicable credits, interest, cost of goods sold, and other current expenses.</p> <p>(c) Animal Care Facilities Expenses are composed of salaries and wages, fringe benefits, materials and supplies, communication, travel, depreciation, printing and binding, postage and mailing, operation and maintenance expenses, contractual services, books &amp; periodicals, insurance, applicable credits, interest, cost of goods sold, and other current expenses.</p> <p>(d)(i) ITLE Expenses are composed of salaries and wages, fringe benefits, materials and supplies, communication, travel, depreciation, printing and binding, postage and mailing, operation and maintenance expenses, contractual services, books &amp; periodicals, insurance, applicable credits, interest, cost of goods sold, and other current expenses.</p> <p>(d)(ii) University Mailing Services Expenses are composed of salaries and wages, fringe benefits, materials and supplies, communication, travel, depreciation, printing and binding, postage and mailing, operation and maintenance expenses, contractual services, books &amp; periodicals, insurance, applicable credits, interest, cost of goods sold, and other current expenses.</p> <p>(d)(iii) Telecommunications Services Expenses are composed of salaries and wages, fringe benefits, materials and supplies, communication, travel, depreciation, printing and binding, postage and mailing, operation and maintenance expenses, contractual services, books &amp; periodicals, insurance, applicable credits, interest, cost of goods sold, sales tax and other current expenses.</p> <p>(d)(iv) University Printing Services Expenses are composed of salaries and wages, fringe benefits, materials and supplies, communication, travel, depreciation, printing and binding, postage and mailing, operation and maintenance expenses, contractual services, books &amp; periodicals, insurance, applicable credits, interest, cost of goods sold, and other current expenses.</p>		

Revised  
Rev.No.  
7 (D)



COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART III - INDIRECT COSTS	
		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description	Revision Number 9 Effective Date July 1, 2015	
3.5.0	<p><u>Composition of Allocation Bases</u></p> <p>D. Modified Total Direct Costs Basis (MTDC)</p> <p>MTDC includes all salaries and wages, fringe benefits, materials and supplies, services, travel, and that portion of each subgrant and subcontract up to \$25,000 of the subgrant or subcontract. Equipment, capital expenditures, charges for patient care and tuition remission, facility rental costs, scholarships, fellowships, and purchases for resale as well as the portion of each subgrant and subcontract in excess of \$25,000 are excluded from the base. OSU distinguishes a subrecipient/subcontractor from a vendor according to Uniform Guidance. The exclusion of "rental costs" from the MTDC base refers only to facilities related rental expenditures. Costs identified as cost sharing are included in the appropriate bases. The University accumulates cost sharing when costs are: (1) included in the proposal detailed budget; (2) quantified in the proposal narrative; and/or (3) included and quantified in the award document.</p> <p>Direct costs incurred by service centers (stores) are excluded from the allocation base. However, services provided by the stores are included in the MTDC as materials, supplies, or contractual services.</p> <p>D.1. Off-Campus Definition</p> <p>Off-campus activities are considered "off-campus" when the programs and projects are performed off-campus for nine months or longer and housed in facilities not owned or maintained by the University. When a sponsored program is conducted in both on-campus and off-campus sites, direct costs associated with each site are separately identified, and a respective negotiated rate is separately applied to the modified total direct costs of each.</p> <p>For administrative cost categories for all functions, general and departmental administration pools are allocated to benefiting functions (i.e., Instruction, Research, Extension, and Other Institutional Activity) on the basis of both on-campus and off-campus MTDC.</p> <p>Rates for all facilities cost categories, except for depreciation associated with equipment used by Agriculture Cooperative Extension and Agriculture Experiment Station, are calculated for each function on the basis of the on-campus direct cost bases. Depreciation for the equipment placed in the County Extension and Experiment Station offices is allocated to both on-campus and off-campus MTDC.</p> <p>L. Square Footage</p> <p>Facilities costs are allocated to cost pools based on the net assignable square footage by function. The net assignable square footage is determined by space surveys performed annually for each department.</p> <p>Facilities costs related to space which is used jointly by more than one function are prorated among benefiting functions on the basis of the employee FTEs or salaries and wages of those individual functions in accordance with Uniform Guidance.</p>		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART III - INDIRECT COSTS	
		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description	Revision Number 9 Effective Date July 1, 2015	
3.5.0 Cont.	L.1. Depreciation for Building and Nonstructural Improvements		
Revised Rev.No. 7 (A), 9	The amount of depreciation is computed for each building or building component or nonstructural improvement and allocated to cost pools in accordance with Uniform Guidance.		
	(i) Building Depreciation-By Building Depreciation is calculated on a building-wide basis and allocated to cost pools based on the net assignable square footage by function for each building.		
	(ii) Building Depreciation-By Room Depreciation is calculated on a room by room basis and allocated to cost pools based on the use of the room as identified in the space survey.		
	(iii) Nonstructural Improvements The Nonstructural Improvements cost pool is first allocated to user categories, students and employees, based on full-time equivalent. The amount in the student category is assigned to the Instruction function. The amount in the employee category is further allocated to F&A and direct cost categories in proportion to the on-campus salaries and wages of each.		
Revised Rev.No. 4 Revised Rev.No. 7 (A), 9	L.2. Equipment Depreciation Equipment depreciation is allocated to cost pools based on the net assignable square footage by function for each department in accordance with Uniform Guidance. Depreciation is allocated to all functions based on square footage and distributed to the on-campus direct cost bases. Depreciation for the equipment placed in the County Extension or Experiment Station Offices is allocated to the Extension and Research direct cost bases respectively.		
	P. More than One Base		
	P.1. Allocation of O&M Cost Pool		
Revised Rev.No. 7 (A), 9	Except for O&M FTE Base Cost Group, O&M costs are allocated to cost pools based on the net assignable square footage by function for each building. O&M costs are distributed to final cost objectives in accordance with Uniform Guidance. Seven O&M cost groups are allocated as follows:		
	(i) Utilities – General University (Stillwater) Costs from this pool are first identified to the appropriate buildings based on the net assignable square footage of each building. Next, the costs by building are allocated based on the functional use of space for each building to the following cost pools: General Administration (G&A), Departmental Administration (DA), Sponsored Projects		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART III – INDIRECT COSTS	
		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description	Revision Number 2 Effective Date March 29, 2000	
3.5.0 Cont.	<p>Administration (SPA), Student Administration and Services (SAS), Library, Instruction, Research, Extension, and Other Institutional Activities (OIA).</p> <p>(ii) Utilities - Agriculture Experiment Station Costs from this pool are directly identified to the Agriculture Experiment Station and allocated to the Research pool.</p> <p>(iii) Veterinary Medicine O&amp;M Costs from this pool are first identified to the appropriate buildings based on the net assignable square footage of each building. Next, the costs by building are allocated to cost pools (i.e., GA, DA, Library, Instruction, Research, Extension, and OIA) based on the functional use of space for each Veterinary Medicine building.</p> <p>(iv) General University O&amp;M (Stillwater) Costs from this pool are first identified to the appropriate buildings based on the net assignable square footage of each building. Next, the costs by building are allocated based on the functional use of space for each building to the following cost pools: GA, DA, SPA, SAS, Library, Instruction, Research, Extension, and OIA.</p> <p>(v) Other Institutional Activities O&amp;M One hundred percent of this pool is allocated to Other Institutional Activities.</p> <p>(vi) Campus-Wide O&amp;M This cost pool benefits all Stillwater campus space including auxiliary space. Costs from this pool are first identified to the appropriate buildings based on the net assignable square footage of each building. Next, costs by building are allocated based on the functional use of space for each Stillwater campus building to the following cost pools: GA, DA, SPA, SAS, Library, Instruction, Research, Extension, and OIA.</p> <p>(vii) O&amp;M FTE Base Cost Group This pool includes two subgroups and is allocated as follows:</p> <p>(a) Grounds Maintenance Because costs of grounds maintenance associated with the College of Veterinary Medicine are identified separately, this cost pool is allocated to benefiting functions based on full-time equivalent (FTE) of students, faculty, and staff for the Stillwater campus excluding FTE associated with the College of Veterinary Medicine. This pool is allocated to GA, DA, SPA, SAS, Library, Instruction, Research, Extension, and OIA.</p> <p>(b) Public Safety and Parking This cost pool is allocated based on FTE of student, faculty, and staff for the Stillwater campus to the following benefiting functions: GA, DA, SPA, SAS, Library, Instruction, Research, Extension, and OIA.</p>		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART III - INDIRECT COSTS
		OKLAHOMA STATE UNIVERSITY
Item No.	Item Description	Revision Number 9 Effective Date July 1, 2015
3.5.0 Cont.	<p>P.2. General Administration and General Expenses (G&amp;A) Cost Pool</p> <p>The G&amp;A cost pool is allocated to benefiting functions (i.e., Instruction, Research, Extension, and Other Institutional Activities) on the basis of MTDC as follows:</p> <p>(i) G&amp;A - Stillwater This pool is allocated to benefiting functions (i.e., DA, SPA, SAS, Library, Instruction, Research, Extension, and OIA) based on the MTDC of the entire Stillwater campus.</p> <p>(ii) G&amp;A - Academic Administration This pool is allocated to benefiting functions (i.e., DA, Library, Instruction, Research, and Extension) based on the MTDC of academic departments and the library and are not allocated to the Other Institutional Activity base.</p> <p>(iii) G&amp;A – Other Institutional Activities This pool includes costs that are separately identified for auxiliaries or unallowable costs and is directly allocated to the Other Institutional Activity (OIA) base.</p> <p>P.3. Departmental Administration The DA cost pool consists of two major cost groups: (i) DA for the academic departments, which are affiliated with the Graduate College; and (ii) DA for the units that do not conduct graduate instruction courses:</p> <p>(i) DA Affiliated with Graduate College</p> <p>(a) Allocation for Graduate College Administration and Dean's Office Expenses First, costs of Graduate College Administration are allocated to each College dean's office based on full-time equivalent (FTE) graduate students. Second, the costs of each Dean's office are allocated to each department within the College based on each department's MTDC.</p> <p>(b) Academic Departments DA costs computed using the Direct Charge Equivalent described in 3.1.0, I.E. are allocated to benefiting functions (i.e., Instruction, Research, Extension, and OIA) based on each department's MTDC.</p> <p>(ii) DA Not Related with Graduate Instruction DA costs associated with the units that do not conduct graduate instruction courses are allocated as follows:</p> <p>(a) Units that conduct sponsored programs under the Oklahoma State University Research Foundation, Inc. DA costs are allocated to benefiting functions (i.e., Instruction, Research, and Extension) based on each unit's MTDC.</p>	

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Rev.No.  
7 (B), 9



COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART III - INDIRECT COSTS	
		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description	Revision Number 9 Effective Date July 1, 2015	
3.5.0 Cont.	<p>(b) Agricultural Experiment Station DA costs are allocated to the Research direct cost base.</p> <p>(c) Agricultural Extension Division DA costs are allocated to the Extension direct cost base.</p> <p>(d) Dean of Extension DA costs are allocated to benefiting functions (i.e., Extension and Instruction) based on the MTDC of the departments within the unit.</p> <p>P.4. Library Costs Allocation</p> <p>Costs incurred for the operation of the library are allocated in two steps:</p> <p>(i) Costs are allocated first on the basis of primary categories of users (i.e., students and faculty). The student category consists of full-time equivalent (FTE) students enrolled at the University. The faculty category consists of faculty members on a FTE equivalent basis. For both student and faculty, FTEs developed to allocate costs are based on a weighted average of FTE counts for summer, fall, and spring terms. FTE counts for each term are multiplied by a weight representing the number of months in each term.</p> <p>(ii) The amount allocated in (i) above is assigned further as follows:  (a) The amount in the student category is assigned to the instruction function.  (b) The amount in the faculty category is assigned to the major functions (i.e., Instruction, Research, and Extension) of the University in proportion to the on-campus salaries and wages of each function.</p> <p>Because each segment has its own library, expenses incurred for the library on the Stillwater campus are not allocated to the other segments.</p> <p>A. Student Administration and Services</p> <p>Costs in this pool is allocated to the Instruction function in accordance with Uniform Guidance. §</p> <p>- End of Part –</p>		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART IV- DEPRECIATION AND USE ALLOWANCES OKLAHOMA STATE UNIVERSITY																																																			
Item No.	Item Description	Revision Number 2 Effective Date March 29, 2000																																																			
Part IV																																																					
4.1.0  Revised Rev.No. 2(e)	<p><u>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives.</u>          (For each of the asset categories 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 a 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="text-align: left;"><u>Asset Category</u></th> <th style="text-align: center;"><u>Depreciation</u> <u>Method</u> (1)</th> <th style="text-align: center;"><u>Useful</u> <u>Life</u> (2)</th> <th style="text-align: center;"><u>Property</u> <u>Unit</u> (3)</th> <th style="text-align: center;"><u>Residual</u> <u>Value</u> (4)</th> </tr> </thead> <tbody> <tr> <td>(a) Land Improvements</td> <td style="text-align: center;">A</td> <td style="text-align: center;">C</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;">A</td> <td style="text-align: center;">C</td> <td style="text-align: center;">A</td> <td style="text-align: center;">B</td> </tr> <tr> <td>I Building Improvements</td> <td style="text-align: center;">A</td> <td style="text-align: center;">C</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;">N/A</td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">N/A</td> <td style="text-align: center;">N/A</td> </tr> <tr> <td>(e) Equipment</td> <td style="text-align: center;">A</td> <td style="text-align: center;">C</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;">A</td> <td style="text-align: center;">C</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;">Y</td> <td style="text-align: center;">C</td> <td style="text-align: center;">A</td> <td style="text-align: center;">B</td> </tr> <tr> <td>(h) Tools</td> <td style="text-align: center;">A</td> <td style="text-align: center;">C</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;">Y</td> <td style="text-align: center;">C</td> <td style="text-align: center;">A</td> <td style="text-align: center;">B</td> </tr> </tbody> </table> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 48%;"> <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 method <u>I/</u></p> <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 lives.            C. Applied to groups of assets with varying service lives.            Y. Other or more than one method <u>I/</u>  <u>I/ Describe on a Continuation Sheet</u></p> </div> <div style="width: 48%;"> <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 method <u>I/</u></p> <p><u>Column (4)—Residual Value Code</u></p> <p>A. Residual value is deducted            B. Residual value is not deducted            Y. Other or more than one method <u>I/</u></p> </div> </div>			<u>Asset Category</u>	<u>Depreciation</u> <u>Method</u> (1)	<u>Useful</u> <u>Life</u> (2)	<u>Property</u> <u>Unit</u> (3)	<u>Residual</u> <u>Value</u> (4)	(a) Land Improvements	A	C	A	B	(b) Buildings	A	C	A	B	I Building Improvements	A	C	A	B	(d) Leasehold Improvements	N/A	N/A	N/A	N/A	(e) Equipment	A	C	A	B	(f) Furniture and Fixtures	A	C	A	B	(g) Automobiles and Trucks	Y	C	A	B	(h) Tools	A	C	A	B	(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.)	Y	C	A	B
<u>Asset Category</u>	<u>Depreciation</u> <u>Method</u> (1)	<u>Useful</u> <u>Life</u> (2)	<u>Property</u> <u>Unit</u> (3)	<u>Residual</u> <u>Value</u> (4)																																																	
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COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART IV- DEPRECIATION AND USE ALLOWANCES NAME OF REPORTING UNIT	
Item No.	Item Description	Revision Number 6 Effective Date July 1, 2005	
4.1.1	Asset Valuation 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.)  A. <u>  X  </u> Yes B. <u>      </u> No <u>  1/  </u>		
4.2.0  Revised Rev.No. 2(e)	<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.)  A. <u>      </u> Yes B. <u>  X  </u> No		
4.3.0	<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.)  A. <u>      </u> Excluded from determination of sponsored agreement costs B. <u>      </u> Credited or charged currently to the same pools to which the depreciation of the assets was originally charged. C. <u>      </u> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved. D. <u>      </u> Not accounted for separately, but reflected in the depreciation reserve account Y. <u>  X  </u> Other(s) <u>  1/  </u> Z. <u>      </u> Not applicable		
4.4.0  Revised Rev.No. 6	<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).  A.     Minimum Dollar Amount <u>  \$5,000.00  </u> B.     Minimum Life Years <u>  2 years  </u>		
4.5.0	<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.)  A. <u>      </u> Yes <u>  1/  </u> B. <u>  X  </u> No  <u>  1/  </u> Describe on a Continuation Sheet		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART IV - DEPRECIATION AND USE ALLOWANCES	
		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description	Revision Number 2 Effective Date March 29, 2000	
4.1.0	<p><u>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives</u></p> <p>(a) Land Improvements All land improvements are included in the category of Nonstructural Improvements. See (i) below.</p> <p>(b) and (c) Buildings and Building Improvements For indirect cost proposal purposes, the cost of primary research buildings is divided into multiple components and each component is depreciated on a straight line basis over its estimated useful life. Other buildings are treated as a single cost and depreciated on a straight line basis over their estimated service life. For rate calculations for service centers (stores), the fixed assets associated with stores are separately identified and depreciated over their estimated service life using the straight line method. The University separately identifies the space of service centers. This ensures that depreciation of the service centers' fixed equipment is only included in the service centers' rate calculations, and depreciation allocable to the space of the service centers is excluded from the indirect cost pools for Research, Instruction, and Extension.</p> <p>(g) Automobiles and Trucks - Depreciation Method For indirect cost proposal purposes, departmental vehicles are depreciated over a life of five years using the straight line method.</p> <p>The Motor Pool operates as a service center (store) at the University. The Motor Pool's autos are treated differently from ordinary departmental vehicles. Since the Motor Pool's vehicles are used by different users each day, wear and tear of vehicles is harsh. Thus, the lives of the vehicle are much shorter than departmental vehicles. Moreover, Motor Pool's vehicles are used to travel long distances (out-of-state). Breakdowns of the vehicles while away from the campus are expensive to repair and inconvenient for customers. The performance of the vehicles must be guaranteed. This is not true for ordinary departmental vehicles. Motor Pool estimates the life of its autos based on mileage per each type of vehicle. It depreciates autos using the unit of production method based on mileage. Depreciation for the Motor Pool equipment is excluded from the indirect cost pools for Research, Instruction, and Extension because it is included in the service center billing rates.</p> <p>(i) Other Asset Category The University uses the asset category Nonstructural Improvements for alterations to land, excluding assets to buildings, expected to cost in excess of \$5,000. Nonstructural Improvements include landscaping, fences, streets, sidewalks, wells, parking lots, tennis courts, utility lines, storm drainage systems, telephone cables, etc.</p>		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART IV - DEPRECIATION AND USE ALLOWANCES	
		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description	Revision Number 2 Effective Date March 29, 2000	
4.3.0	<p><u>Treatment of Gains and Losses on Disposition of Depreciable Property</u></p> <p>The University does not record a gain or loss on the sale of depreciable property except for service center (stores) assets. When a sale of non-service center property is concluded, the historical cost is removed from the University's records as a disposal. A department normally does not retire an asset before the end of its useful life. Therefore, the residual value of the asset is insignificant.</p> <p>A gain or loss on disposition of depreciable service center property is included in the year in which it occurs as either a credit or a charge to operating expenses in the rate calculation of the service center.</p> <p>- End of Part -</p>		

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>		<b>PART V- OTHER COSTS AND CREDITS</b> NAME OF REPORTING UNIT
Item No.	Item Description	Revision Number 9 Effective Date July 1, 2015
5.1.0	<p style="text-align: center;">Part V</p> <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.     <u>  X  </u> Cash</p> <p>B.     <u>      </u> Accrual <u>1/</u></p>	
5.2.0 <small>Revised Rev.No. 7 (A), 9</small>	<p><u>Applicable Credits.</u> This item is directed at the treatment of “applicable credits” as defined in Subpart E of Uniform Guidance 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.     <u>      </u>           The credits/receipts are offset against the specific direct or indirect costs to which they relate.</p> <p>B.     <u>      </u>           The credits/receipts are handled as a general adjustment to the indirect pool.</p> <p>C.     <u>      </u>           The credits/receipts are treated as income and are not offset against costs.</p> <p>D.     <u>  X  </u>           Combination of methods <u>1/</u></p> <p>Y.     <u>      </u>           Other <u>1/</u></p> <p style="margin-top: 20px;"><u>1/</u> Describe on a Continuation Sheet</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART V - OTHER COSTS AND CREDITS OKLAHOMA STATE UNIVERSITY			
Item No.	Item Description				
5.2.0	<p><u>Applicable Credits</u></p> <p>Oklahoma State University treats applicable credits as follows:</p> <ul style="list-style-type: none"> <li>• Purchase discounts, rebates and allowances are negotiated through the Institution's purchasing function. The expense amount originally recorded in the accounting records is net of these items.</li> <li>• Adjustments resulting from overpayments or erroneous charges are credited to the specific expense account originally charged.</li> <li>• Insurance refunds related to employee benefit plans are included in the fringe benefit cost calculation as a reduction of expenses.</li> <li>• Library fees and fines are included in the indirect cost pool as a reduction of library expenses.</li> <li>• Parking fees are included in the indirect cost pool as a reduction of operating and maintenance expenses.</li> <li>• Rents from real or personal property are included in the indirect cost pool as a reduction of depreciation charges.</li> <li>• Miscellaneous reimbursements and refunds are credited to the specific expense account originally charged.</li> </ul> <p>- End of Part -</p>				

<b>COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS</b>	<b>PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS</b>												
	NAME OF REPORTING UNIT												
Item No.	Item Description												
	<p>Instructions for Part VI</p> <p>This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.</p> <p>Where the segment (reporting unit) does not directly incur such costs, the segment should, on a continuation sheet, identify the organizational entity that incurs and records such costs. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See Item 4, page (I), General Instruction.)</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%; margin-top: 10px;"> <thead> <tr> <th style="width: 10%;"></th> <th style="width: 60%; text-align: center;"><u>Type of Plan</u></th> <th style="width: 30%; text-align: center;"><u>Number of Plans</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">A.</td> <td><u>  X  </u> Institution employees participate in State/Local Government Retirement Plan(s)</td> <td style="text-align: center;"><u>  1  </u></td> </tr> <tr> <td style="text-align: center;">6.</td> <td><u>  X  </u> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution</td> <td style="text-align: center;"><u>  1  </u></td> </tr> <tr> <td style="text-align: center;">C.</td> <td><u>      </u> Institution has its own Defined-Contribution Plan(s) <u>  1  </u>/</td> <td style="text-align: center;"><u>      </u></td> </tr> </tbody> </table>		<u>Type of Plan</u>	<u>Number of Plans</u>	A.	<u>  X  </u> Institution employees participate in State/Local Government Retirement Plan(s)	<u>  1  </u>	6.	<u>  X  </u> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution	<u>  1  </u>	C.	<u>      </u> Institution has its own Defined-Contribution Plan(s) <u>  1  </u> /	<u>      </u>
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C.	<u>      </u> Institution has its own Defined-Contribution Plan(s) <u>  1  </u> /	<u>      </u>											
6.1.2	<p>Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> <p style="text-align: center;">N/A</p> <p><u>  1  </u>/ Describe on a Continuation Sheet</p>												



COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS
		NAME OF REPORTING UNIT
Item No.	Item Description	
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>	
6.2.1	<p>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 used, 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.)</p>	
6.3.0	<p><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> <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 checked="" type="checkbox"/>        When amounts are paid to an employee welfare plan</p> <p>Y.    <input type="checkbox"/>        Other or more than one method <u>1/</u></p> <p>Z.    <input type="checkbox"/>        Not Applicable</p>	
6.4.0	<p><u>Self-Insurance Programs</u>        (Workers Compensation, Liability and Casualty Insurance.)</p>	
6.4.1	<p>Workmen's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <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 checked="" 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 type="checkbox"/>        Other or more than one method <u>1/</u></p> <p>Z.    <input type="checkbox"/>        Not Applicable</p> <p><u>1/</u> Describe on a Continuation Sheet</p>	

May 24, 1996

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS
		NAME OF REPORTING UNIT
Item No.	Item Description	
6.4.2	<p>Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A.        _____        When losses are incurred (no provision for reserves)</p> <p>B.        _____        When provisions for reserves are recorded based on replacement costs</p> <p>C.        _____        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.        _____        Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)</p> <p>Y.        <u>  X  </u>        Other or more than one method <u>  1  </u>/</p> <p>Z.        _____        Not Applicable</p> <p><u>  1  </u>/ Describe on a Continuation Sheet</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET - PART VI DEFERRED COMPENSATION AND INSURANCE COST
		OKLAHOMA STATE UNIVERSITY
Item No.	Item Description	
6.4.2	<p><u>Casualty Insurance</u></p> <p>The University participates in a self-insurance pool for Property &amp; Casualty, Comprehensive General Liability, Auto Liability, Personal Injury, Watercraft and Aircraft Liability, and Directors and Officers Liability insurance maintained by the State of Oklahoma Risk Management Division.</p> <p>Premiums for casualty insurance are based on replacement cost and are charged to sponsored agreements through the O&amp;M cost pool. Premiums for liability policies are based on historical claims experience and are charged to sponsored agreements through the G&amp;A cost pool.</p> <p>- End of Part -</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VII-CENTRAL SYSTEM OR GROUP EXPENSES
		OKLAHOMA STATE UNIVERSITY
Item No.	Item Description	
	<p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instruction for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that office is responsible for administering two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p>	
7.1.0	<p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p>	
7.2.0	<p><u>Cost Accumulation and Allocation</u></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefiting segments.</p> <p>D. Any costs that are transferred from a segment <u>to</u> the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorata or allocation basis and the basis of such charges. If none, so state.</p>	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART VII - CENTRAL SYSTEM OR GROUP EXPENSES	
		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description	Revision Number 10 Effective Dt Feb 15 2021	
7.1.0 Revised Rev. No. 6, 9	<p><u>Organizational Structure</u></p> <p>The financial reporting entity of Oklahoma State University (OSU), as defined by Governmental Accounting Standards Board Statement No. 14, consists of all eight agencies of OSU and Oklahoma State University Research Foundation, Inc. (OSURF).</p> <p>OSU consists of the following nine agencies:</p> <p>Agency 1 - General University (Stillwater) including Colleges of:</p> <p style="padding-left: 40px;">Agricultural Sciences &amp; Natural Resources</p> <p style="padding-left: 40px;">Arts &amp; Sciences</p> <p style="padding-left: 40px;">Business Administration</p> <p style="padding-left: 40px;">Education and Human Sciences</p> <p style="padding-left: 40px;">Engineering, Architecture &amp; Technology</p> <p>Agency 2 - Agricultural Experiment Station (Stillwater)</p> <p>Agency 3 - Agricultural Extension Division (Stillwater)</p> <p>Agency 4 - OSU Institute of Technology (Okmulgee)</p> <p>Agency 5 - College of Veterinary Health Sciences (Stillwater)</p> <p>Agency 6 - OSU - Oklahoma City</p> <p>Agency 7 - OSU Center for Health Sciences</p> <p>Agency 8 - OSU - Tulsa</p> <p>Agency 9 - OSU Research Foundation (OSURF)</p> <p>OSURF was formed as a nonprofit corporation to engage in research, extension and academic contractual arrangements for the benefit and advancement of Oklahoma State University. OSURF is governed by a board of directors comprised primarily of management of the University. In addition, University employees and facilities are used for virtually all of OSURF's activities. Accordingly, OSURF financial activities are reported as a blended component unit in the financial statements of the University under Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity," ("GASB No. 14"). Under GASB No. 14, a financial reporting entity consists of the primary government, organizations for which the primary government is financially accountable, and other organizations for which the nature and significance of their relationship with the primary government are such that exclusion could cause the financial statements to be misleading or incomplete.</p>		
Revised Rev.No. 7 (B), 10			
Revision Rev No. 9			

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART VII - CENTRAL SYSTEM OR GROUP EXPENSES	
		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description		Revision Number 1 Effective Date April 23, 1999
7.2.0 Revised	<p><u>Cost Accumulation and Allocation</u></p> <p>A. Services provided to segments of the University Each of the eight agencies of Oklahoma State University described in 7.1.0 reports separately to the Board of Regents for Oklahoma State University and Agricultural and Mechanical Colleges. Each agency is separately budgeted and appropriated funds from the Oklahoma State Regents for Higher Education. As such, certain central services that are provided from the general university are allocated and collected from the other budgeted Oklahoma State University agencies. Institutional services provided are found in operation and maintenance (O&amp;M), general and administrative (G&amp;A), and sponsored projects administration accounts, which are identified in the accounting system by specific expense functions or account attributes. Accounts that are determined to provide services only for main campus educational and general purposes are excluded.</p> <p>B. How the costs of the services are identified and accumulated The costs are accumulated in individual accounts and are identified by specific expense function and other account attributes. The central system expenses are accumulated in the three indirect cost pools:</p> <p>(i) O&amp;M – Campus Network Included in this subgroup are those costs of maintaining the fiber optics backbone for network operations for the entire University.</p> <p>(ii) Institution-Wide G&amp;A Expenses allocated to all segments are those incurred for the following offices: President, Vice President for Business and External Relations; Board of Regents; Controller; Accounting; Risk, Plant &amp; Property management; Personnel Services; Planning &amp; Budget; Purchasing; Financial Accounting Systems; Affirmative Action; Computing &amp; Information Services; State Cost Allocation Plan.</p> <p>(iii) Sponsored Project Administration (SPA) SPA is comprised of two cost groups:</p> <p>(a) Group 1: Pre- and Post-Award Administration This pool includes costs incurred by the Office of University Research Services (pre-award) and Grants &amp; Contracts (post-award).</p> <p>(b) Group 2: the Office of Vice President for Research Included in this pool are those costs incurred for the operation of the Office of Vice President for Research.</p>		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART VII - CENTRAL SYSTEM OR GROUP EXPENSES	
		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description		
	Revision No. 9 Effective Date July 1, 2015		
7.2.0 Cont.	<p>C. The basis used to allocate the accumulated costs to the benefiting segments The cost pools described in 7.2.0 (B) are allocated to appropriate segments as follows:</p> <p>(i) O&amp;M – Computer Network This cost pool is allocated to all segments based on a full-time equivalent (FTE) for faculty and staff of the entire University plus FTE for students enrolled at the Stillwater campus. Students enrolled at branch campuses do not have access to the network.</p> <p>(ii) Institution-Wide G&amp;A This cost pool is allocated to all segments based on modified total direct costs. MTDC includes all salaries and wages, fringe benefits, materials and supplies, services, travel, and that portion of each subgrant and subcontract up to \$25,000 of the subgrant or subcontract. Equipment, capital expenditures, charges for patient care and tuition remission, facility rental costs, scholarships, fellowships, and purchases for resale, as well as the portion of each subgrant and subcontract in excess of \$25,000 are excluded from the base. OSU distinguishes a subrecipient/subcontractor from a vendor according to Uniform Guidance. The exclusion of “rental costs” from the MTDC base refers only to facilities related rental expenditures.</p> <p>Costs identified as cost sharing are included in the appropriate bases. The University accumulates cost sharing when costs are: (1) included in the proposal detailed budget; (2) quantified in the proposal narrative; and/or (3) included and quantified in the award document.</p> <p>Direct costs incurred by service centers (stores) are excluded from the allocation base. However, services provided by the stores are included in MTDC as materials, supplies, or contractual services.</p> <p>(iii) Sponsored Project Administration</p> <p>(a) Pre- and Post-Award Administration Costs included in this pool are allocated to all segments of the University on the basis of MTDC, as defined in C.(ii), of sponsored projects and mandatory cost sharing.</p> <p>(b) The Office of Vice President for Research Costs incurred by the Office of Vice President for Research are allocated only to the segments which conduct research activities based on MTDC as defined in C(ii).</p> <p>D. Any costs that are transferred from a segment <u>to</u> the central system office or the intermediate administrative office, and which are reallocated to another segment(s).</p> <p>None.</p>		

May 24, 1996

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		CONTINUATION SHEET PART VII - CENTRAL SYSTEM OR GROUP EXPENSES	
		OKLAHOMA STATE UNIVERSITY	
Item No.	Item Description		
7.2.0 Cont.	<p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorata or allocation basis and the basis of such charges.</p> <p>None.</p> <p>- End of Part -</p>		