



Department of Energy

Fermi Site Office
Post Office Box 2000
Batavia, Illinois 60510

AUG 07 2007

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ENR DEPT.

Ms. Cynthia S. Conger
Chief Financial Officer
Fermilab
P.O. Box 500
Batavia, IL 60510

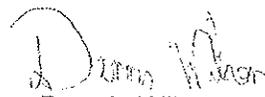
Dear Ms. Conger:

SUBJECT: CHANGES TO COST ACCOUNTING STANDARDS DISCLOSURE
STATEMENT – FERMILAB

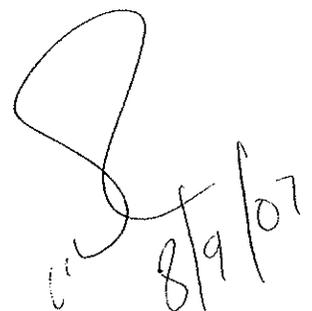
Please reference your letter dated August 4, 2006, that requested approval of changes to the Laboratory's Cost Accounting Disclosure Statement, Revision 3. We have now completed our review of the revised disclosure statement. The most significant proposed change, and the impetus for this revision, is the implementation of Program Support pools and allocations.

The proposed changes to Fermilab's Cost Accounting Standards Disclosure Statement, as outlined in the above referenced letter, are hereby approved.

Sincerely,


Dennis Wilson
Contracting Officer

cc: B. Chrisman
M. Rhoades


8/9/07

August 4, 2006

 Dr. Joanna M. Livengood
 Site Manager
 Fermi Site Office
 U. S. Department of Energy
 P.O. Box 2000
 Batavia, IL 60510-2000

Dear Dr. Livengood:

Subject: REVISED COST ACCOUNTING STANDARDS DISCLOSURE STATEMENT

Enclosed please find Fermilab's revised Cost Accounting Standards Disclosure Statement, Revision #3, reflecting changes we are proposing to be effective October 1, 2006.

The most significant proposed change, and the impetus for this revision, is the implementation of Program Support pools and allocations. Program Support (also known as organizational burden) comprises those costs associated with operating the Divisions that benefit all programs to which the Division contributes. Examples are Division Office administration, divisional safety activities, and divisional building management.

Our current practice is to direct-charge Program Support to Accelerator Operations and Detector Operations along divisional lines, where Accelerator Division and Technical Division program support is charged to Accelerator Operations, and Particle Physics Division and Computing Division program support is charged to Detector Operations. The enclosed Statement reflects the proposal to pool these costs by Division and allocate them on the basis of each Division's labor costs in accordance with CAS 9904.418-50(d). The pools and bases are described in Part IV, item 4.1.0 of the attached Disclosure Statement.

It should be noted that the Office of High Energy Physics has strongly encouraged the pooling of the Laboratory's Program Support costs, and we have been assured that funding will be reprogrammed as necessary to accommodate the Program Support allocations.

The following table presents FY06 pro-forma Program Support pools, bases and rates, extrapolated to the full fiscal year. Actual pools, bases and rates in FY07 will depend on funding levels.

(in 000's)	<u>Accelerator</u>	<u>Computing</u>	<u>Particle Physics</u>	<u>Technical</u>	<u>Total</u>
Pool	\$16,506	\$7,972	\$8,000	\$6,773	\$39,251
Base	53,863	25,153	49,850	22,566	151,432
Rate	30.6%	31.7%	16.0%	30.0%	NA

As we analyzed Program Support costs in detail, it was determined that certain support activities in the Computing Division would be better classified as Common Site Support rather than as Program Support,

as they benefit the entire Laboratory, e.g. site networking and e-mail. The pro-forma change in the CSS rate for FY06 based on current plans, extrapolated to the full fiscal year, is presented below:

<u>Common Site Support</u>	<u>FY06</u>	
	<u>Provisional</u>	<u>Pro-forma Estimate</u>
Pool	\$32,120	\$38,479
Base	173,622	165,096
Rate	18.5%	23.3%

A portion of the computing support costs are currently in the G&A pool; thus the pro-forma effect on the G&A rate is as follows:

<u>General & Administrative</u>	<u>FY06</u>	
	<u>Provisional</u>	<u>Pro-forma Estimate</u>
Pool	\$27,300	\$26,574
Base	260,000	264,348
Rate	10.5%	10.0%

These changes have been reflected in the attached Statement in Part IV, Item 4.1.0, as the addition of "Computing Support" to the description of the CSS pool components; and in Item 4.20 in the deletion of "Computing Indirect" from the description of the G&A pool components where it appeared in the previous Revision #2.

In addition to the above significant revisions, there are other changes that can be classified as DOE practice changes, minor corrections, expanded disclosures, clarifications or updates in order to improve the overall quality of the document. These do not reflect changes in Laboratory practice. I've included a summary listing and explanation of changes on the following page as Attachment 1.

I apologize for the late submission and for giving you less than 60 days' advance notice of our proposed changes. I hope that you will be able to approve them prior to FY07 as a mid-year implementation of Program Support pools and allocations would be problematic in many ways.

If you have any questions regarding the above, please contact me and I will be happy to provide any additional information you require.

Very truly yours,



Cynthia S. Conger
Chief Financial Officer

Cc: Pier Oddone, w/o attachment
Y-K. Kim, w/o attachment
B. Chrisman, w/o attachment
M. Rhoades
C. Trimby

CAS Disclosure Statement Revision #3 - Fermilab
SUMMARY OF CHANGES

Page Number	Item Number	Explanation of Change
II-2	2.3.0	Expanded explanation of practice
II-3	2.5.0, 2.6.1	Correction--Lab's labor should be classified as Other Direct
II-4	2.8.0	Correction - 2.8.0 (b) is not applicable to this contract
II-5	2.1.0	Direct Material elements updated for additions and deletions to active expenditure types since last revision; corrected for expenditure types not used for Direct Material.
II-5	2.3.0	Clarification of practice
II-6	2.5.0	Expanded explanation of practice
	2.7.0	Other Direct Cost elements updated for additions and deletions to active expenditure types since last revision; corrected to include complete list.
III-1	3.2.1(c)	Corrected for treatment of scrap sales
III-2	3.2.2	Corrected for existence of incentive compensation, and for pools charged for indirect training.
III-3	3.2.3	Several items corrected for Treatment Code and indirect pools charged; added continuation sheet explanations for (c), (j), (k) and (v); also clarified (a) and (b). DOE practice change reflected in (x)—security is currently direct-funded.
III-4	3.1.0 cont.	Clarified and expanded explanation of practice.
IV-1,2	4.1.0	Added Program Support pools; revised CSS pool components. These are significant revisions and are discussed in body of letter.
IV-2	4.2.0	Changed G&A pool; significant revision discussed in body of letter.
IV-3	4.2.0	Deleted Major Construction Project exception rate; discontinued practice after Main Injector project.
IV-8	4.1.0	Clarified MSA base description, and included cap description here (moved from another section.) Revised CSS pool components; significant revision discussed in body of letter.
IV-9,10	4.1.0	Added Program Support Pools to continuation sheets; significant revision discussed in body of letter.
IV-11,12	4.3.0	Corrected or added allocation base codes.
V-2	5.1.0	Minor correction to (j)
V-4	5.4.0	Expanded description of practice—added continuation sheet.
V-5	5.6.0, 5.7.0	Change in DOE practice, raising capitalization threshold to \$50,000.
VI-1;2	6.1.1 thru .4	Corrected to include practice for Non-exempt employees in column (2).
VI-2	6.3.0	Corrected to reflect actual practice; severance charged to OPTO pool since Revision #2 of Statement.
VII-3	7.2.0	Update to number of plans providing PRB's.
VII-12	7.2.2	Included responses omitted on previous Statements.
VII-13	7.6.1	Expanded and updated the policies currently in place.

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

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

GENERAL INSTRUCTIONS

1. This Disclosure Statement has been designed to meet the requirements of Public Law 100-679, and persons completing it are to describe the contractor and its contract cost accounting practices. For complete regulations, instructions and timing requirements concerning submission of the Disclosure Statement, refer to Section 9903.202 of Chapter 99 Of Title 48 CFR (48 CFR 9903.202).
2. Part I of the Statement provides general information concerning each reporting unit (e.g., segment, Corporate or other intermediate level home office, or a business unit). Parts II through VII pertain to the types of costs generally incurred by the segment or business unit directly performing Federal contracts or similar cost objectives. Part VIII pertains to the types of costs that are generally incurred by a Home office and are allocated to one or more segments performing Federal contracts. For a definition of the term "home office", see 48 CFR 9904.403.
3. Each segment or business unit required to disclose its cost accounting practices should complete the Cover Sheet, the Certification, and Parts I through VII.
4. Each home office required to disclose its cost accounting practices for measuring, assigning and allocating its costs to segments performing Federal contracts or similar cost objectives shall complete the Cover Sheet, the Certification, Part I and Part VIII of the Disclosure Statement. Where a home office either establishes practices or procedures for the types of costs covered by Parts V, VI and VII, or incurs and then allocates these types of cost to its segments, the home office may complete Parts V, VI and VII to be included in the Disclosure Statement submitted by its segments. While a home office may have more than one segment submitting Disclosure Statements, only one Statement needs to be submitted to cover the home office operations.
5. The Statement must be signed by an authorized signatory of the reporting unit.
6. The Disclosure Statement should be answered by marking the appropriate line or inserting the applicable letter code which describes the segment's (reporting unit's) cost accounting practices.
7. A number of questions in this Statement may need narrative answers requiring more space than is provided. In such instances, the reporting unit should use the attached continuation sheet provided. The continuation sheet may be reproduced locally as needed. The number of the question involved should be indicated and the same coding required to answer the questions in the Statement should be used in presenting the answer on the continuation sheet. Continuation sheets should be inserted at the end of the pertinent Part of the Statement. On each continuation sheet, the reporting unit should enter the next sequential page number for that Part and, on the last continuation sheet used, the words "End of Part" should be inserted after the last entry.
8. Where the cost accounting practice being disclosed is clearly set forth in the contractor's existing written accounting policies and procedures, such documents may be cited on a continuation sheet and incorporated by reference at the option of the contractor. In such cases, the contractor should provide the date of issuance and effective date for each accounting policy and/or procedures document cited. Alternatively, copies of the relevant parts of such documents may be attached as appendices to the pertinent Disclosure Statement Part. Such continuation sheets and appendices should be labeled and cross-referenced with the applicable Disclosure Statement number and follow the page number specified in paragraph 7. Any supplementary comments needed to adequately describe the cost accounting practice being disclosed should also be provided.
9. Disclosure Statements must be amended when cost accounting practices are changed to comply with a new CAS or when practices are changed with or without knowledge of the Government (Also see 48 CFR 9903.202-3).

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

GENERAL INSTRUCTIONS

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

11. Each amendment, or set of amendments should be accompanied by an amended cover sheet (indicating revision number and effective date of the change) and a signed certification. For all resubmissions, on each page, insert "Revision Number " and "Effective Date " in the Item Description block; and, insert a revision mark (e.g., "R") in the right hand margin of any line that is revised. Completely resubmitted Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.

12. Use of this Disclosure Statement, amended February 1996, shall be phased in as follows:

A. New Contractors. This form shall be used by new contractors when they are initially required to disclose their cost accounting practices pursuant to 9903.202-1.

B. Existing Contractors. If a contractor has disclosed its cost accounting practices on a prior edition of the Disclosure Statement (CASB DS-1), such disclosure shall remain in effect until the contractor amends or revises a significant portion of the Disclosure Statement in accordance with CAS 9903.202-3. Minor amendments to an existing DS-1 may continue to be made using the prior form. However, when a substantive change is made, a complete Disclosure Statement must be filed using this form. In any event, all contractors and subcontractors must submit a new Disclosure Statement (this version of the CASB DS-1) not later than the beginning of the contractor's next full fiscal year after December 31, 1998.

ATTACHMENT - Blank Continuation Sheet

0.1

Company or Reporting Unit.

Name: Fermi National Accelerator Laboratory

Street Address: Kirk Rd. & Pine St., PO Box 500

City, State, & Zip Code: Batavia, IL 60510

Division or Subsidiary of (if applicable): Universities Research Association, Inc.

0.2

Reporting Unit: (Mark one.)

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

0.3

Official to Contact Concerning this Statement.

Name and Title: Cynthia S. Conger, Chief Financial Officer

Phone number (including area code and extension): (630)-840-2993

0.4

Statement Type and Effective Date:

- A. (Mark type of submission. If a revision, enter number)
- (a) Original Statement
- (b) Revised Statement; Revision No. 3
- B. Effective Date of this Statement/Revision: 10/1/06

0.5

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

(a) Cognizant Federal Agency:

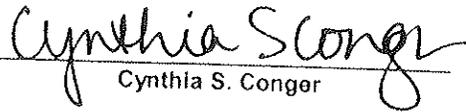
Fermi Site Office
U.S. Department of Energy
PO Box 2000
Batavia, IL 60510
(630) 840-3281

(b) Cognizant Federal Auditor:

U.S. Department of Energy
Office of Inspector General
9800 S. Cass Avenue
Argonne, IL 60439
(630) 252-2826

CERTIFICATION

I certify that to the best of my knowledge and belief this Statement, as amended in the case of a revision, is the complete and accurate disclosure as of the above date by the above-named organization of its cost accounting practices, as required by the Disclosure Regulation (48 CFR 9903.202) of the Cost Accounting Standards Board under P.L. 100-679.


Cynthia S. Conger

Chief Financial Officer

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

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

PART I - GENERAL INFORMATION

NAME OF REPORTING UNIT
Fermi National Accelerator Laboratory

Item
No.

Item description

Part I Instructions

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

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

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

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

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

1.3.0 Annual CAS Covered Government Sales as Percentage of Total Sales (Government and Commercial). (Mark one. An estimate is permitted for this section.) 1/

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

1.4.0 Description of Your Cost Accounting System for Government Contracts and Subcontracts. (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.) 1/

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

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

2/ Describe on a Continuation Sheet.

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

PART I - GENERAL INFORMATION

NAME OF REPORTING UNIT
Fermi National Accelerator Laboratory

Item No.	Item description
1.5.0	<p><u>Identification of Differences Between Contract Cost Accounting and Financial Accounting Records.</u></p> <p>List on a continuation sheet, the types of costs charged to Federal contracts that are supported by memorandum records and identify the method used to reconcile with the entity's financial accounting records.</p>
1.6.0	<p><u>Unallowable Costs.</u> Costs that are not reimbursable as allowable costs under the terms and conditions of Federal awards are identified as follows: (Mark all that apply and if more than one is marked, describe on a continuation sheet the major cost groupings, organizations, or other criteria for using each marked technique.)</p>
1.6.1	<p>Incurring costs.</p> <p>A. <input checked="" type="checkbox"/> Specifically identified and recorded separately in the formal financial accounting records.</p> <p>B. <input type="checkbox"/> Identified in separately maintained accounting records or workpapers.</p> <p>C. <input type="checkbox"/> Identifiable through use of less formal accounting techniques that permit audit verification.</p> <p>D. <input type="checkbox"/> Determinable by other means. <u>1/</u></p>
1.6.2	<p>Estimated costs.</p> <p>A. <input type="checkbox"/> By designation and description (in backup data, workpapers, etc.) which have specifically been identified and recognized in making estimates.</p> <p>B. <input type="checkbox"/> By description of any other estimating technique employed to provide appropriate recognition of any unallowable amounts pertinent to the estimates.</p> <p>C. <input checked="" type="checkbox"/> Other. <u>1/</u></p>
1.7.0	<p><u>Fiscal Year:</u> 10/1 through 9/30 (Specify twelve month period used for financial accounting and reporting purposes, e.g., 1/1 to 12/31.)</p>
1.7.1	<p><u>Cost Accounting Period:</u> 10/1 through 9/30 (Specify period. If the cost accounting period used for the accumulation and reporting of costs under Federal contracts is other than the fiscal year identified in Item 1.7.0, explain circumstances on a continuation sheet.)</p> <p><u>1/ Describe on a Continuation Sheet.</u></p>

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

CONTINUATION SHEET
PART I - GENERAL INFORMATION

NAME OF REPORTING UNIT
Fermi National Accelerator Laboratory

Item No.	Item description
1.5.0	Identification of Differences Between Contract Cost Accounting and Financial Accounting Records: None.
1.6.2	Unallowable Costs: Estimated Costs: None.
	End of Part I

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

PART II - DIRECT COSTS

NAME OF REPORTING UNIT
Fermi National Accelerator Laboratory

Item
No.

Item description

Part II Instructions

This part covers the three major categories of direct costs, i.e., Direct Material, Direct Labor, and Other Direct Costs.

It is not the intent here to spell out or define the three elements of direct costs. Rather, each contractor should disclose practices based on its own definitions of what costs are, or will be, charged directly to Federal contracts or similar cost objectives as Direct Material, Direct Labor, or Other Direct Costs. For example, a contractor may charge or classify purchased labor of a direct nature as "Direct Material" for purposes of pricing proposals, requests for progress payments, claims for cost reimbursement, etc.; some other contractor may classify the same cost as "Direct Labor," and still another as "Other Direct Costs." In these circumstances, it is expected that each contractor will disclose practices consistent with its own classifications of Direct Material, Direct Labor, and Other Direct Costs.

2.1.0 Description of Direct Material. Direct material as used here is not limited to those items of material actually incorporated into the end product; they also include material, consumable supplies, and other costs when charged to Federal contracts or similar cost objectives as Direct Material. (Describe on a continuation sheet the principal classes or types of material and services which are charged as direct material; group the material and service costs by those which are incorporated in an end product and those which are not.)

2.2.0 Method of Charging Direct Material.

2.2.1 Direct Charge Not Through an Inventory Account at: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)

- A. Standard costs (Describe the type of standards used.) 1/
- B. Actual Costs
- Y. Other(s) 1/
- Z. Not applicable

2.2.2 Charged Direct from a Contractor-owned Inventory Account at: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)

- A. Standard costs 1/
- B. Average Costs 1/
- C. First in, first out
- D. Last in, first out
- Y. Other(s) 1/
- Z. Not applicable

1/ Describe on a Continuation Sheet.

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

PART II - DIRECT COSTS

NAME OF REPORTING UNIT
Fermi National Accelerator Laboratory

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

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

PART II - DIRECT COSTS

NAME OF REPORTING UNIT
Fermi National Accelerator Laboratory

Item No.	Item description
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2.5.0 Method of Charging Direct Labor: (Mark the appropriate line(s) for each Direct Labor Category to show how such labor is charged to Federal contracts or similar cost objectives, and if more than one line is marked, explain on a continuation sheet. Also describe on a continuation sheet the principal classes of labor rates that are, or will be applied to Manufacturing Labor, Engineering Labor, and Other Direct Labor, in order to develop direct labor costs.

	Direct Labor Category		
	<u>Manufacturing</u>	<u>Engineering</u>	<u>Other Direct</u>
A. Individual/actual rates	_____	_____	<u> X </u>
B. Average rates -- uncompensated overtime hours included in computation ^{1/}	_____	_____	_____
C. Average rates -- uncompensated overtime hours excluded from computation	_____	_____	<u> X </u>
D. Standard costs/rates ^{1/}	_____	_____	_____
Y. Other(s) ^{1/}	_____	_____	_____
Z. Labor category is not applicable	_____	_____	_____

2.6.0 Variances from Standard Costs for Direct Labor. (Do not complete this item unless you use a standard costs/rate method, i.e., you have marked Line D of Item 2.5.0 for any direct labor category. Mark the appropriate line(s) in each column of Items 2.6.1, 2.6.2, and 2.6.4. If more than one is marked, explain on a continuation sheet.)

2.6.1 Type of Variance.

	Direct Labor Category		
	<u>Manufacturing</u>	<u>Engineering</u>	<u>Other Direct</u>
A. Rate	_____	_____	_____
B. Efficiency	_____	_____	_____
C. Combined (A and B)	_____	_____	_____
Y. Other(s) ^{1/}	_____	_____	_____
Z. Labor category is not applicable	_____	_____	_____

^{1/} Describe on a Continuation Sheet.

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

PART II - DIRECT COSTS

NAME OF REPORTING UNIT
Fermi National Accelerator Laboratory

Item
No.

Item description

2.6.2 Level of Production Unit used to Accumulate Variance. Indicate which level of production unit is used as a basis for accumulating the labor variances.

	Direct Labor Category		
	Manufacturing	Engineering	Other Direct
A. Plant-wide basis	_____	_____	_____
B. By department	_____	_____	_____
C. By product or product line	_____	_____	_____
Y. Other(s) ^{1/}	_____	_____	_____
Z. Labor category is not applicable	_____	_____	_____

2.6.3 Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance.

2.6.4 Revisions. Standard costs for direct labor are revised:

- A. _____ Semiannually
- B. _____ Annually
- C. _____ Revised as needed, but at least once annually
- Y. _____ Other(s) ^{1/}

2.7.0 Description of Other Direct Costs. Other significant items of cost directly identified with Federal contracts or other final cost objectives. Describe on a continuation sheet the principal classes of other costs that are always charged directly, that is, identified specifically with final cost objectives, e.g., fringe benefits, travel costs, services, subcontracts, etc.

2.7.1 When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar cost objectives the charge is based on:

- A. _____ Actual Costs
- B. _____ Per Diem Rates
- C. X Lodging at actual costs and subsistence at per diem
- Y. _____ Other Method ^{1/}
- Z. _____ Not Applicable

2.8.0 Credits to Contract Costs. When Federal contracts or similar cost objectives are credited for the following circumstances, are the rates of direct labor, direct materials, other direct costs and applicable indirect costs always the same as those for the original charges? (Mark one line for each circumstance, and for each "No" answer, explain on a continuation sheet how the credit differs from the original charge.)

Circumstance	A. Yes	B. No	Z. Not Applicable
(a) Transfers to other jobs/contracts	<u>X</u>	_____	_____
(b) Unused or excess materials remaining upon completion of contract	_____	_____	<u>X</u>

^{1/} Describe on a Continuation Sheet.

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

CONTINUATION SHEET

Part II – Direct Costs

NAME OF REPORTING UNIT

Fermi National Accelerator Laboratory

**Item
No.**

Item description

2.1.0

Description of Direct Material

All items of Direct Material are incorporated into the "end product" of research and development. Items considered Direct Material are:

Civil Construction	Material Purchases
Computer Maintenance	Office Machine Maintenance
Computers, Desktop	Procard Purchases
Computers, Hardware Maintenance	Professional Services
Computers, Software Licenses	Purchased Computing Service
Computers, Software Maintenance	Purchased Services
Computer Services Distribution	Spare parts/Other Issues
Demurrage/Container Rental	Special Process Spares Issues
Equipment	Stores Issues
Equipment Rental	Sub Contract Services
Fabrication Procurement	T & M Rigging Services
Facility Rental	T&M Construction Services
Freight	T&M Electrical Services
Gases/ Cryogenic Fluids	T&M Pipe Fitters
Honoraria	Temporary Help
Low-Value Capital Equipment	

2.2.2

Charged Direct from a Contractor-owned Inventory Account

Special Process Spares and other Special Inventory accounts are charged at actual cost, except for in-house fabrication of multiple quantities, where the total fabrication cost is averaged over the number of identical finished goods.

The Common Use Stores Inventory is priced at average cost.

2.3.0

Timing of Charging of Direct Material

The ORACLE® automated Material Management System (MMS) accrues cost upon receipt of invoice. Uninvoiced receipts are accrued at the end of each month until an invoice is received.

Costs for goods and services for which system receiving action is not applicable are recorded when the invoice is received and processed in MMS.

Non-receipt-type purchase orders and subcontracts are reviewed at quarter- and fiscal-year-end at appropriate thresholds, and costs are accrued for goods and services received in the period.

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Part II – Direct Costs

NAME OF REPORTING UNIT

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2.5.0

Method of Charging of Direct Labor

In limited circumstances, labor may be charged to cost objectives based on average rates for a small group of employees, where a flat labor rate provides administrative efficiency and where the total labor charges are not material to any benefiting B&R. For example, charges for the Argonne Mail run are calculated based on the average driver rate rather than requiring the individual driver to charge actual costs.

2.7.0

Description of Other Direct Costs

Accounting Transfers	Proceeds from Personal Property Sales
Consultants	Recruitment
Donated Funds	Relocation
Duplicating Services	Relocation - Temporary
Educational Expense	Stipend Education
Electrical Power	Stores & Spares loss / OBS
Fees	Training
Housing Costs	Travel, Domestic, Non Employee
On-Site Travel Reimbursement	Travel, Domestic, Lab Employee
Other Costs and Credits	Travel, Foreign, Non Employee
Other Utilities	Travel, Foreign, Lab Employee
Photo/Film Processing	Vehicle Maintenance
Photographic Services	Video/Streaming
Physical Inventory Adj	Visitor Subsistence < 1 year

End of part II

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3.1.0 Criteria for Determining How Costs are Charged to Federal Contracts Or Similar Cost Objectives. 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.

3.2.0 Treatment of Costs of Specified Functions, Elements of Cost, or Transactions. (For each of the functions, elements of cost or transactions listed in Items 3.2.1, 3.2.2, and 3.2.3, enter one of the Codes A through F, or Y, to indicate how the item is treated. Enter Code Z in those lines that are not applicable to you. Also, specify the name(s) of the indirect pool(s) (as listed in 4.1.0, 4.2.0 and 4.3.0) for each function, element of cost, or transaction coded E or F. If Code E, Sometimes direct/Sometimes indirect, is used, explain on a continuation sheet the circumstances under which both direct and indirect allocations are made.)

Treatment Code

- | | |
|------------------------------|--|
| A. Direct material | E. Sometimes direct/Sometimes indirect |
| B. Direct labor | F. Indirect only |
| C. Direct material and labor | Y. Other(s) ^{1/} |
| D. Other direct costs | Z. Not applicable |

3.2.1 Functions, Elements of Cost, or Transactions Related to Direct Material

	<u>Treatment Code</u>	<u>Name of Pool(s)</u>
(a) Cash Discounts on Purchases	<u>F</u>	<u>G&A</u>
(b) Freight in	<u>A</u>	<u></u>
(c) Income from Sale of Scrap	<u>E</u>	<u>G&A</u>
(d) Income from Sale of Salvage	<u>E</u>	<u>G&A</u>
(e) Incoming Material Inspection (receiving)	<u>E</u>	<u>MSA</u>
(f) Inventory adjustment	<u>E</u>	<u>MSA</u>
(g) Purchasing	<u>F</u>	<u>MSA</u>
(h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases	<u>A</u>	<u></u>

^{1/} Describe on a Continuation Sheet.

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Item No.	Item description		
3.2.3	<u>Functions, Elements of Cost, or Transactions – Miscellaneous</u>	Treatment <u>Code</u>	<u>Name of Pool(s)</u>
	(a) Design Engineering (in-house)	<u>E</u>	<u>CSS</u>
	(b) Drafting (in-house)	<u>E</u>	<u>CSS</u>
	(c) Computer Operations (in-house)	<u>E</u>	<u>PS *, CSS, G&A</u>
	(d) Contract Administration	<u>F</u>	<u>G&A</u>
	(e) Subcontract Administration Costs	<u>F</u>	<u>MSA</u>
	(f) Freight Out (finished product)	<u>A</u>	
	(g) Line (or production) Inspection	<u>B</u>	
	(h) Packaging and Preservation	<u>C</u>	
	(i) Pre-production Costs and Start-up Costs	<u>C</u>	
	(j) Departmental Supervision	<u>E</u>	<u>MSA, CSS, G&A, PS *</u>
	(k) Professional Services (consultant fees)	<u>E</u>	<u>MSA, CSS, G&A, PS *</u>
	(l) Purchased Labor of Direct Nature (on premises)	<u>A</u>	
	(m) Purchased Labor of Direct Nature (off premises)	<u>A</u>	
	(n) Rearrangement Costs	<u>Z</u>	
	(o) Rework Costs	<u>C</u>	
	(p) Royalties	<u>F</u>	<u>G&A</u>
	(q) Scrap Work	<u>Z</u>	
	(r) Special Test Equipment	<u>A</u>	
	(s) Special Tooling	<u>C</u>	
	(t) Warranty Costs	<u>Z</u>	
	(u) Rental Costs	<u>A</u>	
	(v) Travel and Subsistence	<u>E</u>	<u>MSA, CSS, G&A, PS *</u>
	(w) Employee Severance Pay	<u>F</u>	<u>OPTO</u>
	(x) Security Guards	<u>A</u>	
* PS = Program Support			

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Item No.	Item description
3.1.0	<p>Criteria for Determining How Costs are Charged to Federal Contracts or Similar Cost Objectives</p> <p>Costs cannot be incurred at the Laboratory without a valid project and task to which to charge. Projects and tasks are set up only upon receipt of budget authority or other funding commitment. 99% of the funding at the Laboratory is chargeable to the prime contract with DOE.</p> <p>Funded activities are analyzed to determine the level at which costs will be collected. Tasks are designated as either direct or indirect when set up, and are specific to a particular source of funds (prime contract or other source). Costs which are attributable to one final cost objective (B&R, or non-contract source of funds) are charged to tasks set up as directly charged to that B&R. Costs not attributable to one final cost objective—indirect costs—are charged to tasks set up to capture pooled or service center costs.</p>
3.2.1	<p>Functions, Elements of Cost or Transactions Related to Direct Material:</p> <p>(c) Income from Sale of Scrap (d) Income from Sale of Salvage</p> <p>In rare circumstances, if scrap/salvage is significant and can be identified with a particular program/cost objective (e.g. experiment demolition), the income will be credited to that program. If the scrap/salvage is commingled or otherwise not identifiable, the income is credited to G&A.</p> <p>(e) Incoming Material Inspection (Receiving)</p> <p>The initial inspection for damage is performed by the Laboratory's Receiving Department at the time of entry into the MMS system and is costed in the Material/Service Acquisition (MSA) indirect pool. Subsequent technical inspection is charged as direct labor to the benefiting program/project.</p> <p>Highly complex and/or sensitive items requiring inspection by technically qualified personnel may be delivered directly to the benefiting program/project, bypassing the Laboratory's Receiving Department. In those cases, all inspection is charged directly to the program/project.</p> <p>(f) Inventory Adjustments</p> <p>Inventory adjustments of Special Process Spares, Spare Parts and Other Special Inventory are charged as Direct Material to the applicable program.</p> <p>Inventory adjustments of the Common Use Stores inventory are charged to the Material/Service Acquisition (MSA) indirect pool.</p>
3.2.2	<p>Functions, Elements of Cost or Transactions Related to Direct Labor:</p> <p>(k) Training</p> <p>Training costs are charged based upon the purpose of the training. Training which has a causal-beneficial relationship to a particular program/cost objective is charged to that cost objective. Training of a general nature, e.g. general management or safety training, is charged to the appropriate indirect pool.</p>

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3.2.3

Functions, Elements of Cost or Transactions – Miscellaneous:

(a) Design Engineering (In-house)

Design engineering is generally charged directly to the final cost objective. In the uncommon situation of conceptual design on a project (e.g. GPP) for the benefit of an indirect group, that engineering would be charged to the appropriate indirect pool. Conceptual design of GPP projects to be managed by FESS is charged to the CSS pool.

(b) Drafting (in-house)

Like Design engineering, drafting is generally charged directly to the final cost objective. Where drafting is required on a project (e.g. GPP) for the benefit of an indirect group, that drafting would be charged to the appropriate indirect pool. Drafting related to projects in FESS is charged to the CSS pool.

(c) Computer Operations (in-house)

Computer operations is charged based on the system being operated. If the system can be identified with one final cost objective, that program or project is charged. Otherwise it is charged to an indirect (program support or G&A) pool.

(j) Departmental Supervision

Departmental supervision is charged based on the activity being supervised. Departmental supervision of a group benefiting a single final cost objective are charged to that program/project. Departmental supervision of a group benefiting indirect activities (e.g. Accounting) are charged to the appropriate pool and allocated.

(k) Professional Services (consultant fees)

Professional services are charged based on the benefiting cost objective. Consultant fees benefiting a particular program/project are charged to that program/project. Consultant fees benefiting indirect activities (e.g. business computing support) are charged to the appropriate pool and allocated.

(v) Travel and Subsistence

Travel and subsistence are charged based on the benefiting cost objective. Travel and subsistence benefiting a particular program/project are charged to that program/project. Travel and subsistence benefiting indirect activities are charged to the appropriate pool and allocated.

End of Part III

Item No.	Item description		
	<p style="text-align: center;"><u>Part IV Instructions</u></p> <p>For the purpose of this part, indirect costs have been divided into three categories: (i) manufacturing, engineering, and comparable indirect costs, (ii) general and administrative (G&A) expenses, and (iii) service center and expense pool costs, as defined in Item 4.3.0. The term "overhead," as used in this part, refers only to the first category of indirect costs.</p> <p>The following Allocation Base Codes are provided for use in connection with Items 4.1.0, 4.2.0 and 4.3.0.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <p>A. Sales</p> <p>B. Cost of sales</p> <p>C. Total Cost input (direct material, direct labor, other direct costs and applicable overhead)</p> <p>D. Value-added cost input (total cost input less direct material and subcontract costs)</p> <p>E. Total cost incurred (total cost input plus G&A expenses)</p> <p>F. Prime cost (direct material, direct labor and other direct cost)</p> <p>G. Processing or conversion cost (direct labor and applicable overhead)</p> </td> <td style="width: 50%; vertical-align: top;"> <p>H. Direct labor dollars</p> <p>I. Direct labor hours</p> <p>J. Machine hours</p> <p>K. Usage</p> <p>L. Unit of production</p> <p>M. Direct material cost</p> <p>N. Total payroll dollars (direct and indirect employees)</p> <p>O. Headcount or number of employees (direct and indirect employees)</p> <p>P. Square feet</p> <p>Y. Other(s), or more than one basis (Describe on a continuation sheet.)</p> <p>Z. Pool not applicable</p> </td> </tr> </table> <p>4.1.0 <u>Overhead Pools.</u> List all the overhead pools, i.e., pools of indirect costs, other than general and administrative (G&A) expenses, that are allocated to final cost objectives without any intermediate allocations. A segment or business unit may have only a single pool encompassing all of its overhead costs or alternatively it may have several pools such as manufacturing overhead, engineering overhead, material handling overhead, etc. For each pool listed indicate the base used for allocating such pooled expenses to Federal contracts or similar cost objectives. Also, for each of the pools indicate (a) the major functions, activities, and elements of cost included, and (b) the make up of the allocation base. Use a continuation sheet if additional space is required.</p> <p style="text-align: right;"><u>Allocation Base Code</u></p>	<p>A. Sales</p> <p>B. Cost of sales</p> <p>C. Total Cost input (direct material, direct labor, other direct costs and applicable overhead)</p> <p>D. Value-added cost input (total cost input less direct material and subcontract costs)</p> <p>E. Total cost incurred (total cost input plus G&A expenses)</p> <p>F. Prime cost (direct material, direct labor and other direct cost)</p> <p>G. Processing or conversion cost (direct labor and applicable overhead)</p>	<p>H. Direct labor dollars</p> <p>I. Direct labor hours</p> <p>J. Machine hours</p> <p>K. Usage</p> <p>L. Unit of production</p> <p>M. Direct material cost</p> <p>N. Total payroll dollars (direct and indirect employees)</p> <p>O. Headcount or number of employees (direct and indirect employees)</p> <p>P. Square feet</p> <p>Y. Other(s), or more than one basis (Describe on a continuation sheet.)</p> <p>Z. Pool not applicable</p>
<p>A. Sales</p> <p>B. Cost of sales</p> <p>C. Total Cost input (direct material, direct labor, other direct costs and applicable overhead)</p> <p>D. Value-added cost input (total cost input less direct material and subcontract costs)</p> <p>E. Total cost incurred (total cost input plus G&A expenses)</p> <p>F. Prime cost (direct material, direct labor and other direct cost)</p> <p>G. Processing or conversion cost (direct labor and applicable overhead)</p>	<p>H. Direct labor dollars</p> <p>I. Direct labor hours</p> <p>J. Machine hours</p> <p>K. Usage</p> <p>L. Unit of production</p> <p>M. Direct material cost</p> <p>N. Total payroll dollars (direct and indirect employees)</p> <p>O. Headcount or number of employees (direct and indirect employees)</p> <p>P. Square feet</p> <p>Y. Other(s), or more than one basis (Describe on a continuation sheet.)</p> <p>Z. Pool not applicable</p>		

Item No.	Item description
4.1.0	<p>Continued.</p> <p style="text-align: right;"><u>Allocation Base Code</u></p> <p>1. Material/Service Acquisition <u> M </u></p> <p>(a) Major functions, activities, and elements of cost included: See Continuation Sheet</p> <p>(b) Description/Make up of the allocation base: See Continuation Sheet</p> <p>2. Common Site Support <u> Y </u></p> <p>(a) Major functions, activities, and elements of cost included: See Continuation Sheet</p> <p>(b) Description/Make up of the allocation base: See Continuation Sheet</p> <p>3. Program Support – Accelerator Division. See Continuation Sheet</p> <p>4. Program Support – Computing Division. See Continuation Sheet</p> <p>5. Program Support – Particle Physics Division. See Continuation Sheet</p> <p>6. Program Support – Technical Division. See Continuation Sheet</p>
4.2.0	<p><u>General and Administrative (G&A) Expense Pool(s)</u>. Select among the three categories of pools below that describe(s) the manner in which G&A expenses are allocated. For each category of pool(s) selected indicate the base(s) used for allocating such pooled expenses to Federal contracts or similar cost objectives. Also, for each category of pool(s) selected, indicate (a) the major functions, activities, and elements of cost included, and (b) the make up of the allocation base(s). For example, if direct labor dollars are used, are fringe benefits included? If a total cost input base is used, is the imputed cost of capital included? Use a continuation sheet if additional space is required.</p> <p style="text-align: right;"><u>Allocation Base Code</u></p> <p><u>Single Pool Containing G&A Expenses Only</u></p> <p>General & Administrative (See continuation sheet) <u> Y </u></p> <p>(a) Major functions, activities, and elements of cost included: See Continuation Sheet</p> <p>(b) Description/Make up of the allocation base: See Continuation Sheet</p>

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4.2.0	<p>Continued.</p> <p style="text-align: center;"><u>Single Pool Containing Both G&A and Non-G&A Expenses</u></p> <hr/> <p>(a) Major functions, activities, and elements of cost included:</p> <hr/> <hr/> <p>(b) Description/Make up of the allocation base:</p> <hr/> <hr/> <p style="text-align: center;"><u>Special Allocations</u></p> <p>1. Pass Through Rate (PTR) <u>Allocation Base Code</u> Y</p> <p>(a) Major functions, activities, and elements of cost included: See Continuation Sheet</p> <p>(b) Description/Make up of the allocation base: See Continuation Sheet</p>

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4.3.0

Service Center and Expense Pool Allocation Bases.

Service centers are departments or other functional units which perform specific technical and/or administrative services primarily for the benefit of other units within a reporting unit. Expense pools are pools of indirect costs that are allocated primarily to other units within a reporting unit. Examples of service centers are data processing centers, reproduction services and communications services. Examples of expense pools are use and occupancy pools and fringe benefit pools.

Category Code

Generally, costs incurred by such centers or pools are, or can be, charged or allocated (i) partially to specific final cost objectives as direct costs and partially to other indirect cost pools (such as a manufacturing overhead pool) for subsequent reallocation to several final cost objectives, referred to herein as Category "A", and (ii) only to several other indirect cost pools (such as a manufacturing overhead pool, engineering overhead pool and G&A expense pool) for subsequent reallocation to several final cost objectives, referred to herein as Category "B".

Rate Code

Some service centers or expense pools may use predetermined billing or costing rates to charge or allocate the costs (Rate Code A) while others may charge or allocate on an actual basis (Rate Code B).

List all the service centers and expense pools and enter in column (1) Code A or B to indicate the category of pool. Enter in Column (2) one of the Allocation Base Codes A through P, or Y, listed on Page ____, to indicate the base used for charging or allocating service center or expense pool costs. Enter in Column (3) Rate Code A or B to describe the costing method used. Also, for each of the centers and pools indicate (a) the major functions, activities, and elements of cost included, and (b) the make up of the allocation base. Use a continuation sheet if additional space is required.

	<u>Service Center or Expense Pool</u>	Allocation		
		Category Code (1)	Base Code (2)	Rate Code (3)
1.	Machine Shop Service Center	A	K	A
	(a) Major functions, activities, and elements of cost included:			
	See Continuation Sheet			
	(b) Description/Make up of the allocation base:			
	See Continuation Sheet			
2.	FESS Engineering Services	A	K	A
	(a) Major functions, activities, and elements of cost included:			
	See Continuation Sheet			
	(b) Description/Make up of the allocation base:			
	See Continuation Sheet			
3.	Vacation Earned Pool	A	H	A
	See Continuation Sheet			
4.	Other Paid Time Off Pool	A	H	A

See Continuation Sheet

5. Fringe Benefits Pool

A N A

See Continuation Sheet

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4.4.0 Treatment of Variances from Actual Cost (Underabsorption or Overabsorption). Where predetermined billing or costing rates are used to charge costs of service centers and expense pools to Federal contracts or other indirect cost pools (Rate Code A in Column (3) of Item 4.3.0), variances from actual costs are: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)

- A. X Prorated to users on the basis of charges made, at least once annually
- B. X All charged or credited to indirect cost pool(s) at least once annually
- Y. Other(s) ^{1/}
- Z. Service center is not applicable to reporting unit

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

This item is directed to ascertaining your practice in special situations where, in lieu of establishing a separate indirect cost pool, allocation is made from an established overhead or G&A pool at a rate other than the normal full rate for that pool. In the case of such a special allocation, the terms "less than full rate" or "more than full rate" should be used to describe the practice. The terms do not apply to situations where, as in some cases of off-site activities, etc., a separate indirect cost pool and base are used and the rate for such activities is lower than the "in-house" rate.

For each of the transactions or costs listed below, enter one of the following codes to indicate your indirect cost allocation practice with respect to that transaction or cost. If Code A, full rate, is entered, identify on a continuation sheet the pool(s) reported under items 4.1.0, 4.2.0, and 4.3.0, which are applicable. If Codes B or C, less than or more than the full rate, is entered, describe on a continuation sheet the major types of expenses that are covered by such a rate.

Rate Code

- A. Full rate
- B. Special allocation at less than full rate
- C. Special allocation at more than full rate
- D. No overhead or G&A is applied
- Z. Transaction or cost is not applicable to reporting unit

<u>Transaction or Cost to Which Indirect Costs May be Allocated</u>	<u>Rate Code</u>
---	------------------

- | | |
|---|---------------|
| (a) Subcontract costs | <u> A </u> |
| (b) Purchased Labor | <u> A </u> |
| (c) Government-furnished materials | <u> D </u> |
| (d) Self-constructed depreciable assets | <u> A </u> |
| (e) Labor on installation of assets | <u> A </u> |
| (f) Off-site work | <u> B </u> |
| (g) Interorganizational transfers out | <u> Z </u> |
| (h) Interorganizational transfers in (Also indicate on a continuation sheet the basis used by you as transferee to charge the cost or price of interorganizational transfers to Federal contracts or similar cost objectives. If the charge is based on cost, indicate whether the transferor's G&A expenses are included.) | <u> </u> |
| (i) Other transactions or costs (Enter Code B or C on this line if there are other transactions or costs to which either less than full rate or more than full rate is applied. List such transactions or costs on a continuation sheet, and for each describe the major types of expenses covered by such a rate. If there are no other such transactions or costs, enter code Z.) | <u> Z </u> |
| | <u> B </u> |

^{1/} Describe on a Continuation Sheet.

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4.6.0	<p><u>Independent Research and Development (IR&D) and Bid and Proposal (B&P) Costs.</u> Definitions of and requirements for the allocation of IR&D and B&P costs are contained in 48 CFR 9904.420. The full rate of all allocable manufacturing, engineering, and/or other overhead is applied to IR&D and B&P costs as if IR&D and B&P projects were under contract, and the "burdened" IR&D and B&P costs are: (Mark appropriate line(s).)</p> <p>A. <input type="checkbox"/> Allocated to Federal contracts or similar cost objectives by means of a composite pool with G&A expenses.</p> <p>B. <input type="checkbox"/> Allocated to Federal contracts or similar cost objectives by means of a separate pool.</p> <p>C. <input type="checkbox"/> Transferred to the corporate or home office level for reallocation to the benefiting segments.</p> <p>Y. <input type="checkbox"/> Other <u>1/</u></p> <p>Z. <input checked="" type="checkbox"/> Not applicable</p>
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4.7.0	<p><u>Cost of Capital Committed to Facilities.</u> In accordance with instructions for Form CASB-CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark one.)</p> <p>A. <input type="checkbox"/> On a basis identical to that used to absorb the actual depreciation or amortization from these facilities; <u>land is assigned in the same manner as the facilities to which it relates.</u></p> <p>B. <input type="checkbox"/> On a basis not identical to that used to absorb the actual depreciation or amortization from these facilities. (Describe on a continuation sheet the difference for each step of the allocation process.)</p> <p>C. <input type="checkbox"/> By the "alternative allocation process" described in instructions for Form CASB-CMF.</p> <p>Z. <input checked="" type="checkbox"/> Not applicable.</p>
-------	---

1/ Describe on a Continuation Sheet.

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4.1.0

Over Head Pools

**Allocation
Base Code**

1. Material/Service Acquisition (MSA) Pool

M

(a) Major functions, activities, and elements of cost included:

Procurement, Receiving, Accounts Payable, Supply Services, Distribution

(b) Description/Makeup of the allocation base:

Elements listed in Section 2.1.0, plus the following elements:

Insurance Premiums
Janitorial Services
Telephone expense

The MSA base is "capped" at \$500,000 for the procurements that meet one of the following descriptions:

1. Purchase Order/ Subcontract with a value > \$500,000;
2. Purchase Order/Subcontract < \$500,000 but a subsequent Change Order is >\$500,000;
3. Single Purchase Order where the original committed amount plus negotiated options are >\$500,000.

2. Common Site Support (CSS) Pool

H

(a) Major functions, activities, and elements of cost included:

Facilities Engineering Services, non-programmatic building maintenance, non-programmatic utilities, Payroll, ES&H, food services, Accommodations (including Housing revenue), Telecommunications, Property management, Transportation, Mailroom, Vehicle Maintenance, Farm Income, Computing Support, MSA allocation on the preceding elements.

(b) Description/Makeup of the allocation base:

Time worked plus Vacation, OPTO and Fringe allocations (see 4.3.0) and Service Center charges (also see 4.3.0).

When Laboratory personnel are away from the Laboratory for an extended period of time (greater than 180 days), the related salary cost may be excluded from the CSS base upon request of the applicable Division/Section Head.

3. Program Support – Accelerator Division Pool

Y

(a) Major functions, activities, and elements of cost included:

Computer Networking for Accelerator Division
Engineering Support including:
Computer Aided Systems
Instrumentation
Engineering Tools
Building Maintenance and Management for Accelerator Division

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ES&H for Accelerator Division
Accelerator Division Management and Operations
Accelerator Division Department Management and Operations
Professional Development
PC's and Desktop Computing
PC Support
Training and Education

(b) Description/Makeup of the allocation base:

Time worked by division personnel not included in the program support pool, plus Vacation, OPTO and Fringe allocations (see 4.3.0) and Service Center charges, plus allocation from the CSS pool (see 4.1.0 (2))

4. Program Support – Computing Division Pool

Y

(a) Major functions, activities, and elements of cost included:

Building Maintenance and Management for Computing Division
ES&H for the Computing Division
Computing Division Management and Operations
Computing Division Department Management and Operations
Professional Development
Hardware and Software Maintenance
Database Support for Computing Division
Training and Education

(b) Description/Makeup of the allocation base:

Time worked by division personnel not included in the program support pool, plus Vacation, OPTO and Fringe allocations (see 4.3.0) and Service Center charges, plus allocation from the CSS pool (see 4.1.0 (2))

5. Program Support – Particle Physics Division Pool

Y

(a) Major functions, activities, and elements of cost included:

Experimental Facility Support including the Silicon Detector Facility, Carbon Fiber Facility, and the Extrusion Facility
Computer Aided Systems
Building Maintenance and Management for Particle Physics Division
ES&H for the Particle Physics Division
Particle Physics Division Management and Operations
Particle Physics Division Department Management and Operations
PC's and Desktop Computing
Training and Education

(b) Description/Makeup of the allocation base:

Time worked by division personnel not included in the program support pool, plus Vacation, OPTO and Fringe allocations (see 4.3.0) and Service Center charges, plus allocation from the CSS pool (see 4.1.0 (2))

**COST ACCOUNTING STANDARDS BOARD
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**CONTINUATION SHEET
PART IV - INDIRECT COSTS**

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Item No.	Item description
4.2.0	<p>6. Program Support – Technical Division Pool Y</p> <p>(a) Major functions, activities, and elements of cost included:</p> <ul style="list-style-type: none"> Computer Networking for the Technical Division Technical Facilities including: <ul style="list-style-type: none"> Magnet Test Facility Support & Improvements Magnet Production Facilities Improvements Building Maintenance and Management for Technical Division ES&H for the Technical Division Technical Division Management and Operations Technical Division Department Management and Operations PC's and Desktop Computing PC Support Hardware and Software Maintenance Database Support for the Technical Division Training and Education <p>(b) Description/Makeup of the allocation base:</p> <p>Time worked by division personnel not included in the program support pool, plus Vacation, OPTO and Fringe allocations (see 4.3.0) and Service Center charges, plus allocation from the CSS pool (see 4.1.0 (2))</p> <p>General and Administrative (G&A) Expense Pool(s)</p> <p style="text-align: right;"><u>Allocation Base Code</u></p> <p>Single Pool Containing G&A Expenses Only: Y General and Administrative</p> <p>(a) Major functions, activities, and elements of cost included:</p> <p>Directorate, Human Resources, Legal Office, Public Affairs Office, Contractor Fee and Central Office Expenses, Finance including Business Computing, Business Services Section office, Travel Office, miscellaneous revenues, Education Office, offset from Pass-Through Rate, MSA and CSS allocations on the preceding elements.</p> <p>(b) Description/Makeup of the allocation base:</p> <p>Total cost input base less direct (programmatic) power.</p> <p>Special Allocations:</p> <p>1. Pass-Through Rate Y</p> <p>(a) Major functions, activities, and elements of cost included:</p> <p>Minor portions of Directorate, Legal, Budget Office, Accounting, and Procurement.</p> <p>(b) Description/Makeup of the allocation base:</p>

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PART IV - INDIRECT COSTS**

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Specific R&D subcontracts where subcontractor is performing DOE-mission work. Generally performed off-site; indirect activities are generally limited to "granting" the funds. Rate application must be reviewed and approved by Directorate.

The base is "capped" at \$500,000 for qualifying subcontracts regardless of the dollar amounts of individual procurement actions.

Service Centers and Expense Pool Allocation Bases

4.3.0

Category Code (1)	Allocation Base Code (2)	Rate Code (3)
-------------------------	--------------------------------	---------------------

1. Machine Shop

A	K	A
---	---	---

(a) Major functions, activities, and elements of cost included:

Salary, wages and fringe (SWF) of Machinists, Welders, Machine Repair Group and Working Foremen (bargaining unit); Supervisors, Superintendent, Administrative and Clerical Staff (non-bargaining unit).

Material and Supplies (M&S), for machine maintenance, computer numeric controls, safety items, safety training, and miscellaneous supplies.

Job-specific direct material is charged at time of purchase directly to the final cost objective.

(b) Description/Make up of allocation base:

Direct labor hours of machinists and welders (bargaining unit only) plus some supervisory staff. Excludes all non-productive time, such as clean up and training.

2. FESS Engineering Services

A	K	A
---	---	---

(a) Major functions, activities, and elements of cost included:

(1) Salary, wages and fringe (SWF) of:

Engineers and Draftsmen/Designers
Construction Coordinators
Administrative and Clerical Staff
Safety Personnel
Manager

(2) Material and Supplies (M&S):

Subcontractor labor charges
Maintenance on blueprint and plotter machines
Miscellaneous supplies

Engineering subcontracts are generally charged back to the final cost objective at time of invoice payment.

(b) Description/Make up of the Allocation Base:

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**Item
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Item description

Direct labor hours (productive time only) of Engineers and Draftsmen/Designers, Construction Coordinators and partial hours of Safety Personnel.

3. Vacation Earned Pools A H A

(a) Major functions, activities, and elements of cost included:

Two pools according to employee class, weekly (non-exempt) and monthly (exempt). Each pool consists of the vacation accrual for the employees in that class.

(b) Description/Make up of the Allocation Base:

Two bases according to employee class, weekly (non-exempt) and monthly (exempt). Each base consists of time worked for the employees in that class, excluding overtime for the weekly class.

4. Other Paid Time Off Pools A H A

(a) Major functions, activities, and elements of cost included:

Two pools according to employee class, weekly (non-exempt) and monthly (exempt). Each pool consists of paid absences, including:

Death in Family Severance
Floating Holiday Sick Leave
Holiday Workers Compensation
Jury Duty
Military Leave

(b) Description/Make up of the Allocation Base:

Two bases according to employee class, weekly (non-exempt) and monthly (exempt). Each base consists of time worked for the employees in that class, excluding overtime for the weekly class.

5. Fringe Benefits Pool A N A

(a) Major functions, activities, and elements of cost included:

Includes the Laboratory's portion of the following costs:

Annuity (401a plan)
FICA/Medicare
Medical/Dental (active, COBRA, retiree)
Life Insurance
Workers Compensation
Long Term Disability
Unemployment

(b) Description/Make up of the Allocation Base:

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Time worked excluding overtime, plus allocations for Vacation Earned and Other Paid Time Off.

Treatment of Variances

Service Center (Machine Shop and FESS Engineering) variances less than 5% of costs during the year are considered immaterial and are charged to the Common Site Support indirect pool.

Pass-Through Rate is applied at a flat rate with no variance accumulation. Allocation decreases the G&A pool.

All other variances are accumulated and distributed on the same basis as the original allocations at least once per year.

4.4.0

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

4.5.0

Transaction or Cost Code	Rate	Pool
(a) Subcontract Cost	A	Material/Service Acquisition and General & Administrative
(b) Purchased Labor	A	Material/Service Acquisition and General & Administrative
(c) Gov. Furnished Material	D	No overhead is applied
(d) Self-constructed depreciable assets	A	Material/Service Acquisition, General & Administrative, Common Site Support, Vacation Earned, Other Paid Time Off, Fringe Benefits, Pass Through Rate as applicable.
(e) Labor on installation of assets	A	Common Site Support, Fringe, General & Administrative
(f) Off-site work	B	Material/Service Acquisition Pool; Common Site Support. CSS applied at zero rate if requested.
(g) Inter-organizational transfers out	Z	Not applicable
(g) Inter-organizational transfers in	Z	Not applicable
(i) Other transactions or costs	B	Fermilab's contribution to some collaborative efforts within the Lab's mission is indirect costs. The determination of which projects will receive this overhead contribution is made on a case by case basis and is applied only where it is deemed to be mutually beneficial to the program/project and the Laboratory. Unallowable costs charged to URA do not receive overhead allocations but are subject to fringe benefit pool allocation on labor costs.

End of Part IV

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PART V - DEPRECIATION AND
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NAME OF REPORTING UNIT
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Item
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Part V Instructions

Where a home office either establishes practices or procedures for the types of costs covered in this Part or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page (i) 4., General Instructions.

5.1.0

Depreciating Tangible Assets for Government Contract Costing. (For each of the asset categories listed on Page ____, enter a code from A through H in Column (1) describing the method of depreciation (Code F for assets that are expensed); a code from A through C 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 charges are applied to property units; and a Code A, B or C in Column (4) indicating whether or not 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.)

Column (1)—Depreciation Method Code

- A. Straight Line
- B. Declining balance
- C. Sum-of-the years digits
- D. Machine hours
- E. Unit of production
- F. Expensed at acquisition
- G. Use charge
- H. Method of depreciation used under the

applicable Internal Revenue Procedures

- Y. Other or more than one method 1/
- Z. Asset category is not applicable

Column (3)—Property Units Code

- 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 1/

Column (2)--Useful Life Code

- A. Replacement experience adjusted by expected changes in periods of usefulness
- B. Term of Lease
- C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures
- Y. Other, or more than one method

1/

Column (4)--Residual Value Code

- A. Residual value is estimated and deducted
- B. Residual value is covered by the depreciation method (e.g., declining balance)
- C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 1/
- Y. Other or more than one method 1/

1/ Describe on a Continuation Sheet.

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PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT
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No.

Item description

5.1.0

Continued.

<u>Asset Category</u>	Depreciation Method Code (1)	Useful Life Code (2)	Property Units Code (3)	Residual Value Code (4)
(a) Land improvements	<u>A</u>	<u>Y</u>	<u>A</u>	<u>B</u>
(b) Building	<u>A</u>	<u>Y</u>	<u>A</u>	<u>B</u>
(c) Building improvements	<u>A</u>	<u>Y</u>	<u>A</u>	<u>B</u>
(d) Leasehold improvements	<u>Z</u>	<u>---</u>	<u>---</u>	<u>---</u>
(e) Machinery and equipment	<u>A</u>	<u>Y</u>	<u>A</u>	<u>B</u>
(f) Furniture and fixtures	<u>A</u>	<u>Y</u>	<u>A</u>	<u>B</u>
(g) Automobiles and trucks	<u>A</u>	<u>Y</u>	<u>A</u>	<u>B</u>
(h) Data processing equipment	<u>A</u>	<u>Y</u>	<u>A</u>	<u>B</u>
(i) Programming/reprogramming costs	<u>Z</u>	<u>---</u>	<u>---</u>	<u>---</u>
(j) Patterns and dies	<u>Z</u>	<u>---</u>	<u>---</u>	<u>---</u>
(k) Tools	<u>A</u>	<u>Y</u>	<u>A</u>	<u>B</u>
(l) Other depreciable asset categories (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.)	<u>Y</u>	<u>Y</u>	<u>Y</u>	<u>Y</u>
Fences and Guard Towers	<u>A</u>	<u>Y</u>	<u>A</u>	<u>B</u>
Other Structures	<u>A</u>	<u>Y</u>	<u>A</u>	<u>B</u>
Communication Systems	<u>A</u>	<u>Y</u>	<u>A</u>	<u>B</u>
Electrical Generating/Transmission & Distribution Systems	<u>A</u>	<u>Y</u>	<u>A</u>	<u>B</u>
Gas Production/Transmission & Distribution Systems	<u>A</u>	<u>Y</u>	<u>A</u>	<u>B</u>
Water, Pumping, Treatment & Distribution Systems	<u>A</u>	<u>Y</u>	<u>A</u>	<u>B</u>
Sewage Systems	<u>A</u>	<u>Y</u>	<u>A</u>	<u>B</u>
Reactors & Accelerators	<u>A</u>	<u>Y</u>	<u>A</u>	<u>B</u>
Hospital & Medical Equipment	<u>A</u>	<u>Y</u>	<u>A</u>	<u>B</u>
Security & Protection Equipment	<u>A</u>	<u>Y</u>	<u>A</u>	<u>B</u>
Shop Equipment	<u>A</u>	<u>Y</u>	<u>A</u>	<u>B</u>

5.2.0

Depreciation Practices for Costing, Financial Accounting, and Income Tax. Are depreciation practices the same for costing Federal contracts as for financial accounting and income tax? (Mark either (A) or (B) on each line under Financial Accounting and Income Tax. Not-for-profit organizations need not complete this item.)

<u>Financial Accounting</u>	A. <u>Yes</u>	B. <u>No</u>
(a) Methods	<u>---</u>	<u>---</u>
(b) Useful lives	<u>---</u>	<u>---</u>
(c) Property units	<u>---</u>	<u>---</u>

	(d) Residual values	_____	_____
	<u>Income Tax</u>	A. <u>Yes</u>	B. <u>No</u>
	(e) Methods	_____	_____
	(f) Useful lives	_____	_____
	(g) Property units	_____	_____
	(h) Residual values	_____	_____

COST ACCOUNTING STANDARDS BOARD
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PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES

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Fermi National Accelerator Laboratory

Item No.	Item description																		
5.3.0	<p>Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federal contracts? (Mark one.)</p> <p>A. <u> </u> Yes ^{1/}</p> <p>B. <u> X </u> No</p> <p>Z. <u> </u> Not applicable</p>																		
5.4.0	<p>Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. <u> </u> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged</p> <p>B. <u> </u> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved</p> <p>C. <u> </u> Not accounted for separately, but reflected in the depreciation reserve account</p> <p>Y. <u> X </u> Other(s) ^{1/}</p> <p>Z. <u> </u> Not applicable</p>																		
5.5.0	<p>Capitalization or Expensing of Specified Costs. (Mark one line on each item to indicate your practices regarding capitalization or expensing of specified costs incurred in connection with capital assets. If the same specified cost is sometimes expensed and sometimes capitalized, mark both lines and describe on a continuation sheet the circumstances when each method is used.)</p> <table border="0"> <thead> <tr> <th data-bbox="308 1249 389 1281"><u>Cost</u></th> <th data-bbox="779 1249 941 1291">A. <u>Expensed</u></th> <th data-bbox="1055 1249 1234 1291">B. <u>Capitalized</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="300 1302 519 1344">(a) Freight-in</td> <td data-bbox="868 1323 941 1354"><u> </u></td> <td data-bbox="1161 1323 1234 1354"><u> X </u></td> </tr> <tr> <td data-bbox="300 1354 535 1396">(b) Sales taxes</td> <td data-bbox="868 1375 941 1407"><u> </u></td> <td data-bbox="1161 1375 1234 1407"><u> </u></td> </tr> <tr> <td data-bbox="300 1407 552 1449">(c) Excise taxes</td> <td data-bbox="868 1428 941 1459"><u> </u></td> <td data-bbox="1161 1428 1234 1459"><u> </u></td> </tr> <tr> <td data-bbox="300 1459 673 1501">(d) Architect-engineer fees</td> <td data-bbox="868 1480 941 1512"><u> </u></td> <td data-bbox="1161 1480 1234 1512"><u> X </u></td> </tr> <tr> <td data-bbox="300 1512 779 1554">(e) Overhauls (extraordinary repairs)</td> <td data-bbox="868 1533 941 1564"><u> </u></td> <td data-bbox="1161 1533 1234 1564"><u> X </u></td> </tr> </tbody> </table> <p>^{1/} Describe on a Continuation Sheet.</p>	<u>Cost</u>	A. <u>Expensed</u>	B. <u>Capitalized</u>	(a) Freight-in	<u> </u>	<u> X </u>	(b) Sales taxes	<u> </u>	<u> </u>	(c) Excise taxes	<u> </u>	<u> </u>	(d) Architect-engineer fees	<u> </u>	<u> X </u>	(e) Overhauls (extraordinary repairs)	<u> </u>	<u> X </u>
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COST ACCOUNTING STANDARDS BOARD
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PART V - DEPRECIATION AND
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NAME OF REPORTING UNIT
Fermi National Accelerator Laboratory

Item No.	Item description
5.6.0	<p><u>Criteria for Capitalization.</u> Enter (a) the minimum dollar amount of acquisition cost or expenditures for addition, alteration and improvement of depreciable assets capitalized, and (b) the minimum number of expected life years of capitalized assets.</p> <p>If more than one dollar amount or number applies, show the information for the majority of your depreciable assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differ from those for the majority of assets.</p> <p>(a) Minimum dollar amount capitalized <u> \$50,000 </u></p> <p>(b) Minimum service life years <u> 2 </u></p>
5.7.0	<p><u>Group or Mass Purchase.</u> Are group or mass purchases (original complement) of low cost equipment, which individually are less than the capitalization amount indicated above, capitalized? (Mark one. If <u>Yes</u> is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <u> X </u> Yes</p> <p> \$50,000 Minimum aggregate dollar amount capitalized</p> <p>B. <u> </u> No</p>
* Required per DOE	

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CONTINUATION SHEET

PART V - DEPRECIATION AND CAPITALIZATION
PRACTICES

NAME OF REPORTING UNIT

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Item No.	Item description
5.1.0	<p>Depreciating Tangible Assets for Government Contract Costing</p> <p>Column (2) Useful-Life Code:</p> <p>The Laboratory assigns useful life in accordance with the Standard Service Lives promulgated by DOE in the DOE Accounting Handbook, Chapter 10, Attachment 10-1.</p>
5.4.0	<p>Treatment of Gains and Losses on Disposition of Depreciable Property</p> <p>Gains on disposition are credited to the G&A pool. Losses on the disposition of PC&E are charged to a non-fund operating account.</p>
	End of Part V

COST ACCOUNTING STANDARDS BOARD
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PART VI - OTHER COSTS AND CREDITS

NAME OF REPORTING UNIT
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Item No.	Item description																																								
<u>Part VI Instructions</u>																																									
<p>Where a home office either establishes practices or procedures for the types of costs covered in this Part or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page (ii) 4., <u>General Instructions</u>.</p>																																									
6.1.0	<p><u>Method of Charging and Crediting Vacation, Holiday, and Sick Pay.</u> (Mark the appropriate line(s) in each column of Items 6.1.1, 6.1.2, 6.1.3 and 6.1.4 to indicate the method used to charge, or credit any unused or unpaid vacation, holiday, or sick pay. If more than one method is marked, explain on a continuation sheet.)</p>																																								
6.1.1	<table border="0" style="width: 100%;"> <thead> <tr> <th colspan="2"></th> <th colspan="3" style="text-align: center;"><u>Salaried</u></th> </tr> <tr> <th colspan="2"></th> <th style="text-align: center;">Hourly</th> <th style="text-align: center;">Non-</th> <th style="text-align: center;">Exempt ^{1/}</th> </tr> <tr> <th colspan="2"></th> <th style="text-align: center;">(1)</th> <th style="text-align: center;">exempt ^{1/}</th> <th style="text-align: center;">(3)</th> </tr> <tr> <th colspan="2"></th> <th style="text-align: center;">(2)</th> <th colspan="2"></th> </tr> </thead> <tbody> <tr> <td colspan="5">Charges for Vacation Pay</td> </tr> <tr> <td style="padding-left: 20px;">A.</td> <td>When Accrued (earned)</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> <tr> <td style="padding-left: 20px;">B.</td> <td>When Taken</td> <td style="text-align: center;">---</td> <td style="text-align: center;">---</td> <td style="text-align: center;">---</td> </tr> <tr> <td style="padding-left: 20px;">Y.</td> <td>Other(s) ^{2/}</td> <td style="text-align: center;">---</td> <td style="text-align: center;">---</td> <td style="text-align: center;">---</td> </tr> </tbody> </table>			<u>Salaried</u>					Hourly	Non-	Exempt ^{1/}			(1)	exempt ^{1/}	(3)			(2)			Charges for Vacation Pay					A.	When Accrued (earned)	<u>X</u>	<u>X</u>	<u>X</u>	B.	When Taken	---	---	---	Y.	Other(s) ^{2/}	---	---	---
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^{1/} ^{2/}	<p>For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. Describe on a Continuation Sheet.</p>																																								

COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
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PART VI - OTHER COSTS AND CREDITS

NAME OF REPORTING UNIT
Fermi National Accelerator Laboratory

Item No.	Item description
6.2.0	<p><u>Supplemental Unemployment (Extended Layoff) Benefit Plans.</u> Costs of such plans are charged to Federal contracts: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. <input type="checkbox"/> When actual payments are made directly to employees</p> <p>B. <input type="checkbox"/> When accrued (book accrual or funds set aside but no trust fund involved)</p> <p>C. <input type="checkbox"/> When contributions are made to a nonforfeitable trust fund</p> <p>D. <input type="checkbox"/> Not charged</p> <p>Y. <input type="checkbox"/> Other(s) <u>1/</u></p> <p>Z. <input checked="" type="checkbox"/> Not applicable</p>
6.3.0	<p><u>Severance Pay and Early Retirement.</u> Costs of normal turnover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other pertinent procurement regulations, which are charged directly or indirectly to Federal contracts, are based on: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. <input checked="" type="checkbox"/> Actual payments made</p> <p>B. <input type="checkbox"/> Accrued amounts on the basis of past experience</p> <p>C. <input type="checkbox"/> Not charged</p> <p>Y. <input type="checkbox"/> Other(s) <u>1/</u></p> <p>Z. <input type="checkbox"/> Not applicable</p>
6.4.0	<p><u>Incidental Receipts.</u> (Mark the appropriate line(s) to indicate the method used to account for incidental or miscellaneous receipts, such as revenues from renting real and personal property or selling services, when related costs have been allocated to Federal contracts. If more than one is marked, explain on a continuation sheet.)</p> <p>A. <input checked="" type="checkbox"/> The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged</p> <p>B. <input type="checkbox"/> Where the amount of the receipt includes an allowance for profit, the cost-related part of the receipt is credited to the same indirect cost pools to which related costs have been charged; the profits are credited to Other (Miscellaneous) Income</p> <p>C. <input type="checkbox"/> The entire amount of the receipt is credited directly to Other (Miscellaneous) Income</p> <p>Y. <input type="checkbox"/> Other(s) <u>1/</u></p> <p>Z. <input type="checkbox"/> Not applicable</p> <p><u>1/</u> Describe on a Continuation Sheet.</p>

COST ACCOUNTING STANDARDS BOARD
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PART VI - OTHER COSTS AND CREDITS

NAME OF REPORTING UNIT
Fermi National Accelerator Laboratory

Item
No.

Item description

6.5.0

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

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

1/ Describe on a Continuation Sheet.

Item No.	Item description
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Part VII Instructions

This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits), certain other types of deferred compensation, and insurance. Some organizations may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Still others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

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, and should require that entity to complete the applicable portions of this Part VII. Each such entity is to fully disclose the methods and techniques used to measure, assign, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary explanations required to achieve that objective should be provided by the entity on a continuation sheet.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or incurs and then allocates those costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page (i) 4., General Instructions.

7.1.0

Pension Plans with Costs Charged to Federal Contracts. Identify the types and number of pension plans whose costs are charged to Federal contracts or similar cost objectives: (Mark applicable line(s) and enter number of plans.)

<u>Type of Pension Plan</u>		<u>Number of Plans</u>
A.	Defined-Contribution Plan (Other than ESOPs (see 7.5.0))	
	1. Non-Qualified	
	2. Qualified	<u>1</u>
B.	Defined-Benefit Plan	
	1. Non-Qualified	
	a. Costs are measured and assigned on accrual basis	_____
	b. Costs are measured and assigned on cash (pay-as-you-go) basis	_____
	2. Qualified	_____
	a. Trusteed (Subject to ERISA's minimum funding requirements)	_____
	b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan	_____
	c. Collectively bargained plan treated as a defined-contribution plan	_____
Y.	_____ Other <u>1/</u>	_____
Z.	_____ Not Applicable (Proceed to Item 7.2.0)	_____

1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD
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PART VII - DEFERRED COMPENSATION
AND INSURANCE COST

NAME OF REPORTING UNIT
Fermi National Accelerator Laboratory

Item No.	Item description
7.1.1	<p>General Plan Information. On a continuation sheet for each plan identified in item 7.1.0, provide the following information:</p> <p>A. The plan name</p> <p>B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</p> <p>C. The plan number as reported on IRS Form 5500, if any</p> <p>D. Is there a funding agency established for the plan?</p> <p>E. Indicate where costs are accumulated: (1) Home Office (2) Segment</p> <p>F. If the plan provides supplemental benefits to any other plan, identify the other plan(s).</p>
7.1.2	<p>Defined-Contribution Plan(s) and Certain Defined-Benefit Plans treated as Defined-Contribution Plans. Where numerous plans are listed under 7.1.0.A., 7.1.0.B.2.b., or 7.1.0.B.2.c., for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or similar cost objectives, describe on a continuation sheet the basis for the contribution (including treatment of dividends, credits, and forfeitures) required for each fiscal year. (If there are not more than three plans, provide information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those defined-contribution plan costs allocable to this segment or business unit.)</p>
7.1.3	<p>Z. _____ Not applicable. (Proceed to Item 7.1.3)</p> <p>Defined-Benefit Plan(s). Where numerous plans are listed under 7.1.0.B. (excluding certain defined-benefit plans treated as defined-contribution plans reported under 7.1.0.B.2.b. and 7.1.0.B.2.c.), for those plans which represent the largest dollar amounts of costs charged to Federal contracts, provide the information requested below on a continuation sheet. (If there are not more than three plans, provide information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those defined-benefit plan costs allocable to this segment or business unit.):</p> <p>A. <u>Actuarial Cost Method.</u> Identify the actuarial cost method used, including the cost method(s) used to value ancillary benefits, for each plan. Include the method used to determine the actuarial value of assets. Also, if applicable, include whether normal cost is developed as a level dollar amount or as a level percent of salary. For plans listed under 7.1.0.B.1.b., enter "pay-as-you-go."</p> <p>B. <u>Actuarial Assumptions.</u> Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current numeric values of the assumptions, but provide a description of the basis used for determining these numeric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans listed under 7.1.0.B.1.b., enter "not applicable."</p> <p>C. <u>Market Value of Funding Agency Assets.</u> Indicate if all assets of the funding agency are valued on the basis of a readily determinable market price. If yes, indicate the basis for the market value. If no, describe how the market values are determined for those assets that do not have a readily determinable market price. For plans listed under 7.1.0.B.1.b., enter "not applicable."</p> <p>D. <u>Basis for Cost Computation.</u> Indicate whether the cost for the segment is determined as:</p> <p>1. An allocated portion of the total pension plan cost.</p> <p>2. A separately computed pension cost for one or more segments. If so, identify those segments.</p> <p>Z. <u>X</u> Not applicable, proceed to Item 7.2.0.</p>

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PART VII - DEFERRED COMPENSATION
AND INSURANCE COST

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Fermi National Accelerator Laboratory

Item
No.

Item description

7.2.0

Post-retirement Benefits (PRBs) Other than Pensions (including post-retirement health care benefits) Charged to Federal Contracts. Identify the accounting method used to determine the costs and the number of PRB plans whose costs are charged to Federal contracts or similar cost objectives. Where retiree benefits are provided as an integral part of an employee group insurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable line(s) and enter number of plans.)

Method Used to Determine Costs

Number of Plans

- | | | |
|----|--|-------|
| A. | Accrual Accounting | 3 |
| B. | Cash (pay-as-you-go) Accounting | _____ |
| C. | Purchased Insurance from unrelated Insurer | _____ |
| D. | Purchased Insurance from Captive Insurer | _____ |
| E. | Self-Insurance (including insurance
Obtained through Captive Insurer) | _____ |
| F. | Terminal Funding | _____ |
| Y. | Other <u>1/</u> | _____ |
| Z. | _____ Not Applicable (Proceed to Item 7.3.0) | _____ |

7.2.1

General PRB Plan Information. On a continuation sheet for each plan identified in item 7.2.0, provide the following information grouped by method used to determine costs:

- A. The plan name
- B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any
- C. The plan number as reported on IRS Form 5500, if any
- D. Is there a funding agency or funded reserve established for the plan?
- E. Indicate where costs are accumulated:
 _____(1) Home Office
 _____(2) Segment
- F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.
- G. If this PRB plan is listed under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this PRB plan is listed under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program, report this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.
 _____ Yes
 _____ No

1/ Describe on a Continuation Sheet.

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Item No.	Item description
7.2.2	<p>PRB Plan(s). Where numerous plans are listed under 7.2.0, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three plans, provide information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those PRB costs allocable to this segment or business unit.)</p> <p>A. <u>Actuarial Cost Method.</u> Identify the actuarial cost method used for each plan or each benefit, as appropriate. Include the method used to determine the actuarial value of assets. Identify the amortization methods and periods used, if any. For plans listed under 7.2.0.B., enter "cash accounting." For plans listed under 7.2.0.F., enter "terminal funding" and identify the amortization methods and periods used, if any.</p> <p>B. <u>Actuarial Assumptions.</u> Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current numeric values of the assumptions, but provide a description of the basis used for determining these numeric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.B. or 7.2.0.F., enter "not applicable."</p> <p>C. <u>Funding.</u> Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.B. or 7.2.0.F., enter "not applicable.")</p> <ol style="list-style-type: none"> 1. Describe the criteria for or practice of funding the measured and assigned cost; e.g., full funding of the accrual, funding is made pursuant to VEBA or 401(h) rules. 2. Briefly describe the funding arrangement. 3. Are all assets valued on the basis of a readily determinable market price? If yes, indicate the basis used for the market value. If no, describe how the market value is determined for those assets that are not valued on the basis of a readily determinable market price. <p>D. <u>Basis for Cost Computation.</u> Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> 1. An allocated portion of the total PRB plan cost 2. A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. <u>Forfeitability.</u> Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</p> <p>Z. _____ Not applicable, proceed to item 7.3.0.</p>

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Fermi National Accelerator Laboratory

Item
No.

Item description

7.3.0

Employee Group Insurance Charged to Federal Contracts or Similar Cost Objectives. Does your organization provide group insurance coverage to its employees? (Includes coverage for life, hospital, surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.)

A. Yes (Complete Item 7.3.1)

B. No (Proceed to Item 7.4.0)

7.3.1

Employee Group Insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, surgical, medical, disability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: (If there are not more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. If there are more than three policies or self-insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business unit for the program that covers each category of insured risk identified.)

Description of Employee Group Insurance Program: Combination of fully insured and self insured.
Retrospective rating on fully insured.

Policy or Self- Insurance Plan	Cost Accumulation	Cost Basis	Includes Retirees	Purchased Insurance Rating Basis	Self-Insurance	
					Projected Average Loss	Insurance Administrative Expenses
	(1)	(2)	(3)	(4)	(5)	(6)

Column (1) -- Cost Accumulation

Enter Code A, B, or Y, as appropriate.

- A. Costs are accumulated at the Home Office.
- B. Costs are accumulated at Segment
- Y. Other 1/

Column (2) -- Cost Basis

Enter code A, B, C, or Y, as appropriate.

- A. Purchased Insurance from unrelated third party
- B. Self-Insurance
- C. Purchased Insurance from a captive insurer
- Y. Other 1/

1/ Describe on a Continuation Sheet.

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Fermi National Accelerator Laboratory

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7.3.1	<p>Continued.</p> <p style="text-align: center;"><u>Column (3) -- Includes Retirees</u></p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees. B. Yes, PRB benefits for retirees that are a part of a policy or coverage for both active employees and retirees are reported here instead of 7.2.0. C. Yes, PRB benefits for retirees are a part of a PRB plan previously reported under 7.2.0. Y. Other <u>1/</u></p> <p style="text-align: center;"><u>Column (4) -- Purchased Insurance Rating Basis</u></p> <p>For each plan listed enter code A, B, C, Y, or Z, as appropriate.</p> <p>A. Retrospective Rating (also called experience rating plan or retention plan). B. Manually Rated C. Community Rated Y. Other, or more than one type <u>1/</u> Z. Not applicable</p> <p style="text-align: center;"><u>Column (5) -- Projected Average Loss</u></p> <p>For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.</p> <p>A. Self-insurance costs represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance. B. Self-insurance costs are based on the contractor's experience, relevant industry experience, and anticipated conditions in accordance with accepted actuarial principles. C. Actual payments are considered to represent the projected average loss for the period. Y. Other, or more than one method <u>1/</u> Z. Not applicable</p> <p style="text-align: center;"><u>Column (6) -- Insurance Administration Expenses</u></p> <p>For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.</p> <p>A. Separately identified and accumulated in indirect cost pool(s). B. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet). C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet) D. Incurred by an insurance carrier or third party (Describe accumulation and allocation process on a Continuation Sheet). Y. Other <u>1/</u> Z. Not applicable</p> <p><u>1/</u> Describe on a Continuation Sheet.</p>

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PART VII - DEFERRED COMPENSATION
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7.4.0	<p><u>Deferred Compensation, as defined in CAS 9904.415.</u> Does your organization award deferred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.4.1.)</p> <p>B. <input checked="" type="checkbox"/> No (Proceed to Item 7.5.0.)</p>
7.4.1	<p>General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, provide the following information:</p> <p>A. The plan name</p> <p>B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</p> <p>C. The plan number as reported on IRS Form 5500, if any</p> <p>D. Indicate where costs are accumulated: (1) Home office (2) Segment</p> <p>E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p>
7.4.2	<p>Deferred Compensation Plans. Where numerous plans are listed under 7.4.1, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three plans, provide information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80% of these deferred compensation costs allocable to this segment or business unit):</p> <p>A. Description of Plan.</p> <ol style="list-style-type: none"> 1. Stock Options 2. Stock Appreciation Rights 3. Cash Incentive 4. Other (explain) <p>B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives.</p> <ol style="list-style-type: none"> 1. Costs charged when accrued and the accrual is fully funded 2. Costs charged when accrued and the accrual is partially funded or not funded 3. Costs charged when paid to employee (pay-as-you-go) 4. Other (explain)

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Item No.	Item description
7.5.0	<p><u>Employee Stock Ownership Plans (ESOPs)</u>. Does your organization make contributions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)</p> <p>A. <input type="checkbox"/> Yes (Proceed to Item 7.5.1)</p> <p>B. <input checked="" type="checkbox"/> No (Proceed to Item 7.6.0)</p>
7.5.1	<p>General Plan Information. On a continuation sheet, for all ESOPs provide the following information:</p> <p>A. The plan name</p> <p>B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</p> <p>C. The plan number as reported on IRS Form 5500, if any</p> <p>D. Indicate where costs are accumulated: (1) Home office (2) Segment</p> <p>E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yes or No).</p> <p>G. Indicate whether the ESOP is leveraged or nonleveraged.</p> <p>H. <u>Valuation of Stock or Non-Cash Assets</u>. Are the plan assets valued on the basis of a readily determinable market price? If yes, indicate the basis for the market value. If no, indicate how the market value is determined for those assets that do not have a readily determinable market price.</p> <p>I. <u>Forfeitures and Dividends</u>. Describe the accounting treatment for forfeitures and dividends, on both allocated and unallocated shares, in the measurement of ESOP costs charged directly or indirectly to Federal contracts or similar cost objectives for each plan identified.</p> <p>J. <u>Administrative Costs</u>. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated.</p>

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7.6.0 Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?

A. Yes (Complete Item 7.6.1.)

B. No (Proceed to Part VIII)

7.6.1 Worker's Compensation, Liability and Property Insurance Coverage.

For each line of insurance that covers a category of insured risk (e.g., worker's compensation, fire and similar perils, automobile liability and property damage, general liability), provide the information below on a continuation sheet using the codes described below: (If there are not more than three policies or self-insurance plans that are applicable to the line of insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business unit for each line of insurance identified.)

Description of Line of Insurance Coverage: Worker's Compensation, Commercial General and Property Insurance

Policy or Self-Insurance Plan	Cost Accumulation (1)	Cost Basis (2)	Crediting of Dividends and Earned Refunds (3)	Self-Insurance	
				Projected Average Loss (4)	Insurance Administrative Expenses (5)

Column (1) -- Cost Accumulation

Enter code A, B, or Y, as appropriate.

- A. Costs are accumulated at the Home Office
- B. Costs are accumulated at Segment
- Y. Other 1/

Column (2) -- Cost Basis

Enter code A, B, C, or Y, as appropriate.

- A. Purchased Insurance from unrelated third party
- B. Self-insurance
- C. Purchased Insurance from a captive insurer
- Y. Other 1/

1/ Describe on a Continuation Sheet.

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7.6.1

Continued.

Column (3) -- Crediting of Dividends and Earned Refunds

For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned
- B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned
- C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance
- D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-50(a)(1)(iv)
- E. Manually Rated - not applicable
- Y. Other, or more than one 1/
- Z. Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- A. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.
- B. Costs that are based on the contractor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices.
- C. The actual amount of losses are considered to represent the projected average loss for the period.
- Y. Other, or more than one method. 1/
- Z. Not applicable

Column (5) -- Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- A. Separately identified and accumulated in indirect cost pool(s).
- B. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).
- D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).
- Y. Other 1/
- Z. Not applicable

1/ Describe on a Continuation Sheet.

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7.1.1

General Plan Information

- A. Plan Name
RETIREMENT PLAN FOR EMPLOYEES OF URA, INC.
- B. Employer Identification Number
52-0816670
- C. Plan Number per IRS Form 5500
004
- D. Funding Agency
NONE
- E. Where costs are accumulated
SEGMENT (FERMILAB)
- F. Supplemental benefits to other plans
NONE

7.1.2

Defined Contribution Plan

The plan is a money purchase defined contribution plan which is intended to qualify under Section 401(a) of the Internal Revenue Code of 1986 and to meet the requirements of the Employee Retirement Income Security Act of 1974.

Contributions to the plan by the employer (URA) are in amounts equal to 10% of each eligible employee's compensation each month.

Compensation is defined as either (i) the total of all amounts paid to a Plan participant by URA for personal services as reported on Form W-2, excluding bonuses, overtime shift premiums, reimbursements or other expense allowances, fringe benefits, (cash and non-cash), moving expenses, deferred compensation, welfare benefits including terminal vacation pay, any compensation paid for services performed prior to the date an employee becomes a plan participant, and any compensation paid for services performed after an employee ceases being a participant; or (ii) the total of all amounts paid to a participant on an approved absence by an employer for personal services rendered to that employer during any plan year as reported on

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the employers Form W-2 for the participant for which such arrangements have been formally made by Universities Research Association, Inc.; or the sum of (i) & (ii). 401(a)17 & 415(d) code limits apply.

7.2.1

General PRB Plan Information

A	PLAN NAME	OPEN ACCESS PLUS CIGNA PPO	HMO ILLINOIS	BLUE ADVANTAGE
B	EIN	52-0816670	52-0816670	52-0816670
C	PLAN NUMBER	502	509	509
D	FUNDING AGENCY	NONE	NONE	NONE
E	WHERE COST ACCUMULATED	SEGMENT	SEGMENT	SEGMENT
F	EST. PRACTICE OR WRITTEN	WRITTEN	WRITTEN	WRITTEN
G	EMPLOYEE GROUP INSURANCE PROGRAM	YES	YES	YES

7.2.2

Defined Contribution Plan

The following responses apply to all three plans in 7.2.1 above:

- A. Actuarial Cost Method: Accrual Accounting
- B. Actuarial Assumptions:
 - Actuarial assumptions are used to estimate the number of employees who reach retirement, the annual net cost per retiree of post retirement benefits other than pension and the period of time during which the benefits will be paid based on time value of money calculations (discount rate used to discount future payments to present value.)
 - Salary scale used to project current pay to determine life insurance benefits.
 - Withdrawal used to determine the number of employees that leave before becoming eligible for post retirement benefits.
 - Mortality used to determine the number of employees/disabled who die before retirement and life expectancy.
- C. Funding:
 - 1. DOE funds plan on pay-as-you-go basis, not related to current year accrued cost.

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- 2. Minimum premium plans
- 3. Assets are not accumulated, segregated or held in trust.

D. Basis for Cost Computation: 1

E. Forfeitability: Benefit based on plan provisions—plan maintains right to amend, terminate; non-forfeitable based on plan provision at time of service.

7.6.1

WORKER'S COMPENSATION, LIABILITY AND PROPERTY INSURANCE COVERAGE

POLICY OR SELF-INSURANCE PLAN	COST ACCUMULATION	COST BASIS	CREDITING OF DIVIDENDS AND EARNED REFUNDS	PROJECTED AVERAGE LOSS	INSURANCE ADMINISTRATION EXPENSE
WAUSAU WORKER'S COMPENSATION	B	A	B	Z	Z
WAUSAU GENERAL LIABILITY	B	A	B	Z	Z
WAUSAU AUTO	B	A	B	Z	Z
SCOTTSDALE GENERAL LIABILITY	B	A	E	Z	Z
SCOTTSDALE UMBRELLA	B	A	E	Z	Z
SCOTTSDALE AUTO	B	A	E	Z	Z
SENECA PROPERTY	B	A	E	Z	Z
ST. PAUL CRIME	B	A	E	Z	Z
LLOYDS OF LONDON LIQUOR	B	A	E	Z	Z
STATE FARM ART EXHIBIT	B	A	E	Z	Z
CHUBB ASSOCIATION PROFESSIONAL LIABILITY	A	A	E	Z	Z
CHUBB FIDUCIARY LIABILITY	A	A	E	Z	Z

Note: Insurers are current as of the filing date of this Statement; specific providers of the above policies may change as policies are renewed.

End of Part VII

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PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT
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NOT APPLICABLE
Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE (Includes home office type operations of subsidiaries, joint ventures, partnerships, etc.): 1/

This part should be completed only by the office of a corporation or other business entity where such an 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 VII of the Disclosure Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level home office's) most recently completed fiscal year. For a corporate (home) office, such data should cover the entire corporation. For an intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure.

8.1.0

On a continuation sheet, provide the following information:

1. In column (1) list segments and other intermediate level home offices reporting to this home office,
2. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and
3. In column (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
 - A. Less than 10%
 - B. 10%-50%
 - C. 51%-80%
 - D. 81%-95%
 - E. Over 95%

<u>Segment or Other Intermediary Home Office</u>	<u>CAS Covered Government Sales</u>	<u>Government Sales as a Percentage of Total Sales</u>
(1)	(2)	(3)

8.2.0

Other Applicable Disclosure Statement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VII of the Disclosure Statement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- A. _____ Part V - Depreciation and Capitalization Practices
- B. _____ Part VI - Other Costs and Credits
- C. _____ Part VII - Deferred Compensation and Insurance Costs
- Z. _____ Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

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PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT
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Item No.	Item description
8.3.0	<p><u>Expenses or Pools of Expenses and Methods of Allocation.</u></p> <p>For classification purposes, three methods of allocation, defined as follows, are to be used:</p> <ul style="list-style-type: none"> (i) Directly Allocated--those expenses that are charged to specific corporate segments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.403; (ii) Homogeneous Expense Pools--those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.403; and (iii) Residual Expense--the remaining expenses which are allocated to all segments by means of a base representative of the total activity of such segments. <p style="text-align: center;"><u>Allocation Base Codes</u></p> <ul style="list-style-type: none"> A. Sales B. Cost of Sales C. Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable Overhead) D. Total Cost Incurred (Total Cost Input Plus G&A Expenses) E. Prime Cost (Direct Material, Direct Labor, and Other Direct Costs) F. Three factor formula (CAS 9904.403-50(c)) G. Processing or Conversion Cost (Direct Labor and Applicable Overhead) H. Direct Labor Dollars I. Direct Labor Hours J. Machine Hours K. Usage L. Unit of Production M. Direct Material Cost N. Total Payroll Dollars (Direct and Indirect Employees) O. Headcount or Number of employees (Direct and Indirect Employees) P. Square Feet Q. Value Added Y. Other, or More than One Basis ^{1/} <p>(On a continuation sheet, under each of the headings 8.3.1, 8.3.2, and 8.3.3 enter the type of expenses or the name of the expense pool(s). For each of the types of expense or expense pools listed, also indicate as item (a) the major functions, activities, and elements of cost included. In addition, for items listed under 8.3.2 and 8.3.3 enter one of the Allocation Base Codes A through Q, or Y, to indicate the basis of allocation and describe as item (b) the make up of the base(s). For example, if direct labor dollars are used, are overtime premiums, fringe benefits, etc. included? For items listed under 8.3.2 and 8.3.3, if a pool is not allocated to all reporting units listed under 8.1.0, then list those reporting units either receiving or not receiving an allocation. Also identify special allocations of residual expenses and/or fixed management charges (see 9904.403-40(c)(3)).</p> <p>^{1/} Describe on a Continuation Sheet.</p>

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Item No.	Item description	
	<u>Type of Expenses or Name of Pool of Expenses</u>	
8.3.1	<p><u>Directly Allocated</u></p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>_____</p> <p>2. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>_____</p>	
8.3.2	<p><u>Homogeneous Expense Pools</u></p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>_____</p> <p>(b) Description/Make up of the allocation base:</p> <p>_____</p> <p>_____</p> <p>2. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>_____</p> <p>(b) Description/Make up of the allocation base:</p> <p>_____</p> <p>_____</p>	<p><u>Allocation Base Code</u></p> <p>_____</p> <p>_____</p>

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8.3.3

Residual Expenses

Allocation Base Code

(a) Major functions, activities, and elements of cost include:

(b) Description/Make up of the allocation base:

8.4.0

Transfer of Expenses. If there are normally transfers of expenses from reporting units to this home office, identify on a continuation sheet the classification of the expense and the name of the reporting unit incurring the expense.