

Contact for Interpretation: Chief Financial Officer

This policy statement supersedes all previous policy statements on this subject.

Revisions:

- 08/14/2017 – Revision-title change
- 02/27/2009 - Revision-minor change
- 04/25/2007 - Reviewed
- 09/15/2004 - Reissue as 5.4.2
- 09/15/2004 - Revision-TITLE, title, and layout change, 1st parag