

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

**PART VII - DEFERRED COMPENSATION  
AND INSURANCE COST**

**NAME OF REPORTING UNIT**

Item No.	Item description
7.1.1	<p><b>General Plan Information.</b> 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><b>Defined-Contribution Plan(s) and Certain Defined-Benefit Plans treated as Defined-Contribution Plans.</b> 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> <p>Z. _____ Not applicable. (Proceed to Item 7.1.3)</p>
7.1.3	<p><b>Defined-Benefit Plan(s).</b> 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:            1. An allocated portion of the total pension plan cost.            2. A separately computed pension cost for one or more segments. If so, identify these segments.</p> <p>Z. _____ Not applicable, proceed to Item 7.2.0.</p>