

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

7.3.1 Continued.

Column (3) - Includes Retirees

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

- 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 1/

Column (4) - Purchased Insurance Rating Basis

For each plan listed enter code A, B, C, Y, or Z, as appropriate.

- A. Retrospective Rating (also called experience rating plan or retention plan).
- B. Manually Rated
- C. Community Rated
- Y. Other, or more than one type 1/
- Z. Not applicable

Column (5) - 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. 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 1/
- Z. Not applicable

Column (6) - 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.