

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
7.5.0	<p><b>Employee Stock Ownership Plans (ESOPs).</b> 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 type="checkbox"/> No (Proceed to Item 7.6.0)</p>
7.5.1	<p><b>General Plan Information.</b> 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>