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Subpart 9903.1 - General

9903.101 Cost Accounting Standards.

Public Law 100-679 (41 U.S.C. 422) requires certain contractors and subcontractors to comply with Cost Accounting Standards (CAS) and to disclose in writing and follow consistently their cost accounting practices.

9903.102 OMB approval under the Paperwork Reduction Act.

The Paperwork Reduction Act of 1980 (Pub. L. 96-511) imposes a requirement on Federal agencies to obtain approval from the Office of Management and Budget (OMB) before collecting information from ten or more members of the public. The information collection and recordkeeping requirements contained in this regulation have been approved by OMB. OMB has assigned Control Numbers 0348-0051 and 0348-0055 to the paperwork, recordkeeping and forms associated with this regulation.

Subpart 9903.2 - CAS Program Requirements

9903.201 Contract requirements.

9903.201-1 CAS applicability.

(a) This subsection describes the rules for determining whether a proposed contract or subcontract is exempt from CAS. (See 9904 or 9905, as applicable.) Negotiated contracts not exempt in accordance with 9903.201-1(b) shall be subject to CAS. A CAS-covered contract may be subject to full, modified or other types of CAS coverage. The rules for determining the applicable type of CAS coverage are in 9903.201-2.

(b) The following categories of contracts and subcontracts are exempt from all CAS requirements:

(1) Sealed bid contracts.

(2) Negotiated contracts and subcontracts not in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)). For purposes of this paragraph (b)(2), an order issued by one segment to another segment shall be treated as a subcontract.

(3) Contracts and subcontracts with small businesses.

(4) Contracts and subcontracts with foreign governments or their agents or instrumentalities or, insofar as the requirements of CAS other than 9904.401 and 9904.402 are concerned, any contract or subcontract awarded to a foreign concern.

(5) Contracts and subcontracts in which the price is set by law or regulation.

(6) Contracts and subcontracts authorized in 48 CFR 12.207 for the acquisition of commercial items.

(7) Contracts or subcontracts of less than \$7.5 million, provided that, at the time of award, the business unit of the contractor or subcontractor is not currently performing any CAS-covered contracts or subcontracts valued at \$7.5 million or greater.

(8)-(12) [Reserved]

(13) Subcontractors under the NATO PHM Ship program to be performed outside the United States by a foreign concern.

(14) [Reserved]

(15) Firm-fixed-price contracts or subcontracts awarded on the basis of adequate price competition without submission of certified cost or pricing data.

9903.201-2 Types of CAS coverage.

(a) *Full coverage.* Full coverage requires that the business unit comply with all of the CAS specified in part 9904 that are in effect on the date of the contract award and with any CAS that become applicable because of later award of a CAS-covered contract. Full coverage applies to contractor business units that -

(1) Receive a single CAS-covered contract award of \$50 million or more; or

(2) Received \$50 million or more in net CAS-covered awards during its preceding cost accounting period.

(b) *Modified coverage.*

(1) Modified CAS coverage requires only that the contractor comply with Standard 9904.401, Consistency in Estimating, Accumulating, and Reporting Costs, Standard 9904.402, Consistency in Allocating Costs Incurred for the Same Purpose, Standard 9904.405, Accounting for Unallowable Costs and Standard 9904.406, Cost Accounting Standard - Cost Accounting Period. Modified, rather than full, CAS coverage may be applied to a covered contract of less than \$50 million awarded to a business unit that received less than \$50 million in net CAS-covered awards in the immediately preceding cost accounting period.

(2) If any one contract is awarded with modified CAS coverage, all CAS-covered contracts awarded to that business unit during that cost accounting period must also have modified coverage with the following exception: if the business unit receives a single CAS-covered contract award of \$50 million or more, that contract must be subject to full CAS coverage. Thereafter, any covered contract awarded in the same cost accounting period must also be subject to full CAS coverage.

(3) A contract awarded with modified CAS coverage shall remain subject to such coverage throughout its life regardless of changes in the business unit's CAS status during subsequent cost accounting periods.

(c) *Coverage for educational institutions -*

(1) *Regulatory requirements.* Parts 9903 and 9905 apply to educational institutions except as otherwise provided in this paragraph (c) and at 9903.202-1(f).

(2) *Definitions.*

(i) The following term is prominent in parts 9903 and 9905. Other terms defined elsewhere in this chapter 99 shall have the meanings ascribed to them in those definitions unless paragraph (c)(2)(ii) of this subsection below requires otherwise.

Educational institution means a public or nonprofit institution of higher education, e.g., an accredited college or university, as defined in section 1201(a) of Public Law 89-329, November 8, 1965, Higher Education Act of 1965; (20 U.S.C. 1141(a)).

(ii) The following modifications of terms defined elsewhere in this chapter 99 are applicable to educational institutions:

Business unit means any segment of an educational institution, or an entire educational institution which is not divided into segments.

Segment means one of two or more divisions, campus locations, or other subdivisions of an educational institution that operate as independent organizational entities under the auspices of the parent educational institution and report directly to an intermediary group office or the governing central system office of the parent educational institution. Two schools of instruction operating under one division, campus location or other subdivision would not be separate segments unless they follow different cost accounting practices, for example, the School of Engineering should not be treated as a separate segment from the School of Humanities if they both are part of the same

division's cost accounting system and are subject to the same cost accounting practices. The term includes Government-owned contractor-operated (GOCO) facilities, Federally Funded Research and Developments Centers (FFRDCs), and joint ventures and subsidiaries (domestic and foreign) in which the institution has a majority ownership. The term also includes those joint ventures and subsidiaries (domestic and foreign) in which the institution has less than a majority of ownership, but over which it exercises control.

(3) *Applicable standards.* Coverage for educational institutions requires that the business unit comply with all of the CAS specified in part 9905 that are in effect on the date of the contract award and with any CAS that become applicable because of later award of a CAS-covered contract. This coverage applies to business units that receive negotiated contracts in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), except for CAS-covered contracts awarded to FFRDCs operated by an educational institution.

(4) *FFRDCs.* Negotiated contracts awarded to an FFRDC operated by an educational institution are subject to the full or modified CAS coverage prescribed in paragraphs (a) and (b) of this subsection. CAS-covered FFRDC contracts shall be excluded from the institution's universe of contracts when determining CAS applicability and disclosure requirements for contracts other than those to be performed by the FFRDC.

(5) *Contract clauses.* The contract clause at 9903.201-4(e) shall be incorporated in each negotiated contract and subcontract awarded to an educational institution when the negotiated contract or subcontract price exceeds the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)). For CAS-covered contracts awarded to an FFRDC operated by an educational institution, however, the full or modified CAS contract clause specified at 9903.201-4(a) or (c), as applicable, shall be incorporated.

(6) *Continuity in fully CAS-covered contracts.* Where existing contracts awarded to an educational institution incorporate full CAS coverage, the contracting officer may continue to apply full CAS coverage, as prescribed at 9903.201-2(a), in future awards made to that educational institution.

(d) *Subcontracts.* Subcontract awards subject to CAS require the same type of CAS coverage as would prime contracts awarded to the same business unit. In measuring total net CAS-covered awards for a year, a transfer by one segment to another shall be deemed to be a subcontract award by the transferor.

(e) *Foreign concerns.* Contracts with foreign concerns subject to CAS shall only be subject to Standard 9904.401, Consistency in Estimating, Accumulating, and Reporting Costs, and Standard 9904.402, Consistency in Allocating Costs Incurred for the Same Purpose.

9903.201-3 Solicitation provisions.

(a) *Cost Accounting Standards Notices and Certification.*

(1) The contracting officer shall insert the provision set forth below, Cost Accounting Standards Notices and Certification, in solicitations for proposed contracts subject to CAS as specified in 9903.201. The provision allows offerors to -

(i) Certify their Disclosure Statement status;

(ii) [Reserved]

(iii) Claim exemption from full CAS coverage and elect modified CAS coverage when appropriate; and

(iv) Certify whether award of the contemplated contract would require a change to existing cost accounting practices.

(2) If an award to an educational institution is contemplated prior to July 1, 1997, the contracting officer shall use the basic provision set forth below with its Alternate I, unless the contract is to be performed by an FFRDC (see 9903.201(c)(5)), or the provision at 9903.201(c)(6) applies.

Cost Accounting Standards Notices and Certification (JUL 2011)

Note:

This notice does not apply to small businesses or foreign governments.

This notice is in three parts, identified by Roman numerals I through III.

Offerors shall examine each part and provide the requested information in order to determine Cost Accounting Standards (CAS) requirements applicable to any resultant contract.

If the offeror is an educational institution, Part II does not apply unless the contemplated contract will be subject to full or modified CAS-coverage pursuant to 9903.201-2(c)(5) or 9903.201-2(c)(6).

I. Disclosure Statement - Cost Accounting Practices and Certifications

(a) Any contract in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), resulting from this solicitation, except for those contracts which are exempt as specified in 9903.201-1.

(b) Any offeror submitting a proposal which, if accepted, will result in a contract subject to the requirements of 48 CFR, chapter 99 must, as a condition of contracting, submit a Disclosure Statement as required by 9903.202. When required, the Disclosure Statement must be submitted as a part of the offeror's proposal under this solicitation unless the offeror has already submitted a Disclosure Statement disclosing the practices used in connection with the pricing of this proposal. If an applicable Disclosure Statement has already been submitted, the offeror may satisfy the requirement for submission by providing the information requested in paragraph (c) of Part I of this provision.

Caution: In the absence of specific regulations or agreement, a practice disclosed in a Disclosure Statement shall not, by virtue of such disclosure, be deemed to be a proper, approved, or agreed-to-practice for pricing proposals or accumulating and reporting contract performance cost data.

(c) Check the appropriate box below:

(1) Certificate of Concurrent Submission of Disclosure Statement.

The offeror hereby certifies that, as a part of the offer, copies of the Disclosure Statement have been submitted as follows: (i) Original and one copy to the cognizant Administrative Contracting Officer (ACO) or cognizant Federal agency official authorized to act in that capacity, as applicable, and (ii) one copy to the cognizant Federal auditor.

(Disclosure must be on Form No. CASB DS-1 or CASB DS-2, as applicable. Forms may be obtained from the cognizant ACO or cognizant Federal agency official acting in that capacity and/or from the looseleaf version of the Federal Acquisition Regulation.)

Date of Disclosure Statement:

Name and Address of Cognizant ACO or Federal Official where filed:

The offeror further certifies that the practices used in estimating costs in pricing this proposal are consistent with the cost accounting practices disclosed in the Disclosure Statement.

(2) Certificate of Previously Submitted Disclosure Statement. The offeror hereby certifies that the required Disclosure Statement was filed as follows:

Date of Disclosure Statement:

Name and Address of Cognizant ACO or Federal Official where filed:

The offeror further certifies that the practices used in estimating costs in pricing this proposal are consistent with the cost accounting practices disclosed in the applicable Disclosure Statement.

(3) Certificate of Monetary Exemption.

The offeror hereby certifies that the offeror, together with all divisions, subsidiaries, and affiliates under common control, did not receive net awards of negotiated prime contracts and subcontracts subject to CAS totaling \$50 million or more in the cost accounting period immediately preceding the period in which this proposal was submitted.

The offeror further certifies that if such status changes before an award resulting from this proposal, the offeror will advise the Contracting Officer immediately.

(4) Certificate of Interim Exemption.

The offeror hereby certifies that (i) the offeror first exceeded the monetary exemption for disclosure, as defined in (3) above, in the cost accounting period immediately preceding the period in which this offer was submitted and (ii) in accordance with 9903.202-1, the offeror is not yet required to submit a Disclosure Statement. The offeror further certifies that if an award resulting from this proposal has not been made within 90 days after the end of that period, the offeror will immediately submit a revised certificate to the Contracting Officer, in the form specified under subparagraph (c)(1) or (c)(2) of Part I of this provision, as appropriate, to verify submission of a completed Disclosure Statement.

CAUTION: Offerors currently required to disclose because they were awarded a CAS-covered prime contract or subcontract of \$50 million or more in the current cost accounting period may not claim this exemption (4). Further, the exemption applies only in connection with proposals submitted before expiration of the 90-day period following the cost accounting period in which the monetary exemption was exceeded.

II. Cost Accounting Standards - Eligibility for Modified Contract Coverage

If the offeror is eligible to use the modified provisions of 9903.201-2(b) and elects to do so, the offeror shall indicate by checking the box below. Checking the box below shall mean that the resultant contract is subject to the Disclosure and Consistency of Cost Accounting Practices clause

in lieu of the Cost Accounting Standards clause.

The offeror hereby claims an exemption from the Cost Accounting Standards clause under the provisions of 9903.201-2(b) and certifies that the offeror is eligible for use of the Disclosure and Consistency of Cost Accounting Practices clause because during the cost accounting period immediately preceding the period in which this proposal was submitted, the offeror received less than \$50 million in awards of CAS-covered prime contracts and subcontracts. The offeror further certifies that if such status changes before an award resulting from this proposal, the offeror will advise the Contracting Officer immediately.

CAUTION: An offeror may not claim the above eligibility for modified contract coverage if this proposal is expected to result in the award of a CAS-covered contract of \$50 million or more or if, during its current cost accounting period, the offeror has been awarded a single CAS-covered prime contract or subcontract of \$50 million or more.

III. Additional Cost Accounting Standards Applicable to Existing Contracts

The offeror shall indicate below whether award of the contemplated contract would, in accordance with subparagraph (a)(3) of the Cost Accounting Standards clause, require a change in established cost accounting practices affecting existing contracts and subcontracts.

Yes No

(End of provision)

Alternate I (OCT 1994). Insert the following subparagraph (5) at the end of Part I of the basic clause:

(5) Certificate of Disclosure Statement Due Date by Educational Institution. If the offeror is an educational institution that, under the transition provisions of 9903.202-1(f), is or will be required to submit a Disclosure Statement after receipt of this award, the offeror hereby certifies that (check one and complete):

(a) A Disclosure Statement filing Due Date of _____ has been established with the cognizant Federal agency.

(b) The Disclosure Statement will be submitted within the six month period ending _____ months after receipt of this award.

Name and Address of Cognizant ACO or Federal Official where Disclosure Statement is to be filed:

(End of Alternate I)

9903.201-4 Contract clauses.

(a) *Cost Accounting Standards.*

(1) The contracting officer shall insert the clause set forth below, Cost Accounting Standards, in negotiated contracts, unless the contract is exempted (see 9903.201-1), the contract is subject to modified coverage (see 9903.201-2), or the clause prescribed in paragraph (e) of this section is used.

(2) The clause below requires the contractor to comply with all CAS specified in part 9904, to disclose actual cost accounting practices (applicable to CAS-covered contracts only), and to follow

disclosed and established cost accounting practices consistently.

Cost Accounting Standards (JUL 2011)

(a) Unless the contract is exempt under 9903.201-1 and 9903.201-2, the provisions of 9903 are incorporated herein by reference and the Contractor in connection with this contract, shall -

(1) (CAS-covered Contracts Only) By submission of a Disclosure Statement, disclosed in writing the Contractor's cost accounting practices as required by 9903.202-1 through 9903.202-5 including methods of distinguishing direct costs from indirect costs and the basis used for allocating indirect costs. The practices disclosed for this contract shall be the same as the practices currently disclosed and applied on all other contracts and subcontracts being performed by the Contractor and which contain a Cost Accounting Standards (CAS) clause. If the Contractor has notified the Contracting Officer that the Disclosure Statement contains trade secrets, and commercial or financial information which is privileged and confidential, the Disclosure Statement shall be protected and shall not be released outside of the Government.

(2) Follow consistently the Contractor's cost accounting practices in accumulating and reporting contract performance cost data concerning this contract. If any change in cost accounting practices is made for the purposes of any contract or subcontract subject to CAS requirements, the change must be applied prospectively to this contract and the Disclosure Statement must be amended accordingly. If the contract price or cost allowance of this contract is affected by such changes, adjustment shall be made in accordance with subparagraph (a)(4) or (a)(5) of this clause, as appropriate.

(3) Comply with all CAS, including any modifications and interpretations indicated thereto contained in part 9904, in effect on the date of award of this contract or, if the Contractor has submitted cost or pricing data, on the date of final agreement on price as shown on the Contractor's signed certificate of current cost or pricing data. The Contractor shall also comply with any CAS (or modifications to CAS) which hereafter become applicable to a contract or subcontract of the Contractor. Such compliance shall be required prospectively from the date of applicability of such contract or subcontract.

(4)

(i) Agree to an equitable adjustment as provided in the Changes clause of this contract if the contract cost is affected by a change which, pursuant to subparagraph (a)(3) of this clause, the Contractor is required to make to the Contractor's established cost accounting practices.

(ii) Negotiate with the Contracting Officer to determine the terms and conditions under which a change may be made to a cost accounting practice, other than a change made under other provisions of subparagraph (a)(4) of this clause; provided that no agreement may be made under this provision that will increase costs paid by the United States.

(iii) When the parties agree to a change to a cost accounting practice, other than a change under subdivision (a)(4)(i) of this clause, negotiate an equitable adjustment as provided in the Changes clause of this contract.

(5) Agree to an adjustment of the contract price or cost allowance, as appropriate, if the Contractor or a subcontractor fails to comply with an applicable Cost Accounting Standard, or to follow any cost accounting practice consistently and such failure results in any increased costs paid by the United States. Such adjustment shall provide for recovery of the increased costs to the United States, together with interest thereon computed at the annual rate established under section 6621(a)(2) of

the Internal Revenue Code of 1986 (26 U.S.C. 6621(a)(2)) for such period, from the time the payment by the United States was made to the time the adjustment is effected. In no case shall the Government recover costs greater than the increased cost to the Government, in the aggregate, on the relevant contracts subject to the price adjustment, unless the Contractor made a change in its cost accounting practices of which it was aware or should have been aware at the time of price negotiations and which it failed to disclose to the Government.

(b) If the parties fail to agree whether the Contractor or a subcontractor has complied with an applicable CAS in part 9904 or a CAS rule or regulation in part 9903 and as to any cost adjustment demanded by the United States, such failure to agree will constitute a dispute under the Contract Disputes Act (41 U.S.C. 601).

(c) The Contractor shall permit any authorized representatives of the Government to examine and make copies of any documents, papers, or records relating to compliance with the requirements of this clause.

(d) The contractor shall include in all negotiated subcontracts which the Contractor enters into, the substance of this clause, except paragraph (b), and shall require such inclusion in all other subcontracts, of any tier, including the obligation to comply with all CAS in effect on the subcontractor's award date or if the subcontractor has submitted cost or pricing data, on the date of final agreement on price as shown on the subcontractor's signed Certificate of Current Cost or Pricing Data. If the subcontract is awarded to a business unit which pursuant to 9903.201-2 is subject to other types of CAS coverage, the substance of the applicable clause set forth in 9903.201-4 shall be inserted. This requirement shall apply only to negotiated subcontracts in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), except that the requirement shall not apply to negotiated subcontracts otherwise exempt from the requirement to include a CAS clause as specified in 9903.201-1.

(End of clause)

(b) [Reserved]

(c) *Disclosure and Consistency of Cost Accounting Practices.*

(1) The contracting officer shall insert the clause set forth below, Disclosure and Consistency of Cost Accounting Practices, in negotiated contracts when the contract amount is over the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), but less than \$50 million, and the offeror certifies it is eligible for and elects to use modified CAS coverage (see 9903.201-2, unless the clause prescribed in paragraph (d) of this subsection is used).

(2) The clause below requires the contractor to comply with CAS 9904.401, 9904.402, 9904.405, and 9904.406, to disclose (if it meets certain requirements) actual cost accounting practices, and to follow consistently disclosed and established cost accounting practices.

Disclosure and Consistency of Cost Accounting Practices (JUL 2011)

(a) The Contractor, in connection with this contract, shall -

(1) Comply with the requirements of 9904.401, Consistency in Estimating, Accumulating, and Reporting Costs; 9904.402, Consistency in Allocating Costs Incurred for the Same Purpose; 9904.405, Accounting for Unallowable Costs; and 9904.406, Cost Accounting Standard - Cost Accounting Period, in effect on the date of award of this contract, as indicated in part 9904.

(2) (CAS-covered Contracts Only) If it is a business unit of a company required to submit a Disclosure Statement, disclose in writing its cost accounting practices as required by 9903.202-1 through 9903.202-5. If the Contractor has notified the Contracting Officer that the Disclosure Statement contains trade secrets and commercial or financial information which is privileged and confidential, the Disclosure Statement shall be protected and shall not be released outside of the Government.

(3)

(i) Follow consistently the Contractor's cost accounting practices. A change to such practices may be proposed, however, by either the Government or the Contractor, and the Contractor agrees to negotiate with the Contracting Officer the terms and conditions under which a change may be made. After the terms and conditions under which the change is to be made have been agreed to, the change must be applied prospectively to this contract, and the Disclosure Statement, if affected, must be amended accordingly.

(ii) The Contractor shall, when the parties agree to a change to a cost accounting practice and the Contracting Officer has made the finding required in 9903.201-6(c) that the change is desirable and not detrimental to the interests of the Government, negotiate an equitable adjustment as provided in the Changes clause of this contract. In the absence of the required finding, no agreement may be made under this contract clause that will increase costs paid by the United States.

(4) Agree to an adjustment of the contract price or cost allowance, as appropriate, if the Contractor or a subcontractor fails to comply with the applicable CAS or to follow any cost accounting practice, and such failure results in any increased costs paid by the United States. Such adjustment shall provide for recovery of the increased costs to the United States, together with interest thereon computed at the annual rate established under section 6621(a)(2) of the Internal Revenue Code of 1986 (26 U.S.C. 6621(a)(2)) for such period, from the time the payment by the United States was made to the time the adjustment is effected.

(b) If the parties fail to agree whether the Contractor has complied with an applicable CAS rule, or regulation as specified in parts 9903 and 9904 and as to any cost adjustment demanded by the United States, such failure to agree will constitute a dispute under the Contract Disputes Act (41 U.S.C. 601).

(c) The Contractor shall permit any authorized representatives of the Government to examine and make copies of any documents, papers, and records relating to compliance with the requirements of this clause.

(d) The Contractor shall include in all negotiated subcontracts, which the Contractor enters into, the substance of this clause, except paragraph (b), and shall require such inclusion in all other subcontracts of any tier, except that -

(1) If the subcontract is awarded to a business unit which pursuant to 9903.201-2 is subject to other types of CAS coverage, the substance of the applicable clause set forth in 9903.201-4 shall be inserted.

(2) This requirement shall apply only to negotiated subcontracts in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)).

(3) The requirement shall not apply to negotiated subcontracts otherwise exempt from the requirement to include a CAS clause as specified in 9903.201-1.

(End of clause)

(d) [Reserved]

(e) *Cost Accounting Standards - Educational Institutions.*

(1) The contracting officer shall insert the clause set forth below, Cost Accounting Standards - Educational Institution, in negotiated contracts awarded to educational institutions, unless the contract is exempted (see 9903.201-1), the contract is to be performed by an FFRDC (see 9903.201-2(c)(5)), or the provision at 9903.201-2(c)(6) applies.

(2) The clause below requires the educational institution to comply with all CAS specified in part 9905, to disclose actual cost accounting practices as required by 9903.202-1(f), and to follow disclosed and established cost accounting practices consistently.

Cost Accounting Standards - Educational Institutions (JUL 2011)

(a) Unless the contract is exempt under 9903.201-1 and 9903.201-2, the provisions of part 9903 are incorporated herein by reference and the Contractor in connection with this contract, shall -

(1) (CAS-covered Contracts Only) If a business unit of an educational institution required to submit a Disclosure Statement, disclose in writing the Contractor's cost accounting practices as required by 9903.202-1 through 9903.202-5 including methods of distinguishing direct costs from indirect costs and the basis used for accumulating and allocating indirect costs. The practices disclosed for this contract shall be the same as the practices currently disclosed and applied on all other contracts and subcontracts being performed by the Contractor and which contain a Cost Accounting Standards (CAS) clause. If the Contractor has notified the Contracting Officer that the Disclosure Statement contains trade secrets, and commercial or financial information which is privileged and confidential, the Disclosure Statement shall be protected and shall not be released outside of the Government.

(2) Follow consistently the Contractor's cost accounting practices in accumulating and reporting contract performance cost data concerning this contract. If any change in cost accounting practices is made for the purposes of any contract or subcontract subject to CAS requirements, the change must be applied prospectively to this contract and the Disclosure Statement, if required, must be amended accordingly. If an accounting principle change mandated under Office of Management and Budget (OMB) Circular A-21, Cost Principles for Educational Institutions, requires that a change in the Contractor's cost accounting practices be made after the date of this contract award, the change must be applied prospectively to this contract and the Disclosure Statement, if required, must be amended accordingly. If the contract price or cost allowance of this contract is affected by such changes, adjustment shall be made in accordance with subparagraph (a)(4) or (a)(5) of this clause, as appropriate.

(3) Comply with all CAS, including any modifications and interpretations indicated thereto contained in 48 CFR part 9905, in effect on the date of award of this contract or, if the Contractor has submitted cost or pricing data, on the date of final agreement on price as shown on the Contractor's signed certificate of current cost or pricing data. The Contractor shall also comply with any CAS (or modifications to CAS) which hereafter become applicable to a contract or subcontract of the Contractor. Such compliance shall be required prospectively from the date of applicability to such contract or subcontract.

(4)

(i) Agree to an equitable adjustment as provided in the Changes clause of this contract if the

contract cost is affected by a change which, pursuant to subparagraph (a)(3) of this clause, the Contractor is required to make to the Contractor's established cost accounting practices.

(ii) Negotiate with the Contracting Officer to determine the terms and conditions under which a change may be made to a cost accounting practice, other than a change made under other provisions of subparagraph (a)(4) of this clause; provided that no agreement may be made under this provision that will increase costs paid by the United States.

(iii) When the parties agree to a change to a cost accounting practice, other than a change under subdivision (a)(4)(i) or (a)(4)(iv) of this clause, negotiate an equitable adjustment as provided in the Changes clause of this contract.

(iv) Agree to an equitable adjustment as provided in the Changes clause of this contract, if the contract cost is materially affected by an OMB Circular A-21 accounting principle amendment which, on becoming effective after the date of contract award, requires the Contractor to make a change to the Contractor's established cost accounting practices.

(5) Agree to an adjustment of the contract price or cost allowance, as appropriate, if the Contractor or a subcontractor fails to comply with an applicable Cost Accounting Standard, or to follow any cost accounting practice consistently and such failure results in any increased costs paid by the United States. Such adjustment shall provide for recovery of the increased costs to the United States, together with interest thereon computed at the annual rate established under section 6621(a)(2) of the Internal Revenue Code of 1986 (26 U.S.C. 6621(a)(2)) for such period, from the time the payment by the United States was made to the time the adjustment is effected. In no case shall the Government recover costs greater than the increased cost to the Government, in the aggregate, on the relevant contracts subject to the price adjustment, unless the Contractor made a change in its cost accounting practices of which it was aware or should have been aware at the time of price negotiations and which it failed to disclose to the Government.

(b) If the parties fail to agree whether the Contractor or a subcontractor has complied with an applicable CAS or a CAS rule or regulation in 9903 and as to any cost adjustment demanded by the United States, such failure to agree will constitute a dispute under the Contract Disputes Act (41 U.S.C. 601).

(c) The Contractor shall permit any authorized representatives of the Government to examine and make copies of any documents, papers, or records relating to compliance with the requirements of this clause.

(d) The Contractor shall include in all negotiated subcontracts which the Contractor enters into, the substance of this clause, except paragraph (b), and shall require such inclusion in all other subcontracts, of any tier, including the obligation to comply with all applicable CAS in effect on the subcontractor's award date or if the subcontractor has submitted cost or pricing data, on the date of final agreement on price as shown on the subcontractor's signed Certificate of Current Cost or Pricing Data, except that -

(1) If the subcontract is awarded to a business unit which pursuant to 9903.201-2 is subject to other types of CAS coverage, the substance of the applicable clause set forth in 9903.201-4 shall be inserted; and

(2) This requirement shall apply only to negotiated subcontracts in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C 1502(b)(1)B)).

(3) The requirement shall not apply to negotiated subcontracts otherwise exempt from the requirement to include a CAS clause as specified in 9903.201-1.

(End of clause)

(f) Disclosure and Consistency of Cost Accounting Practices - Foreign Concerns.

(1) The contracting officer shall insert the clause set forth below, Disclosure and Consistency of Cost Accounting Practices - Foreign Concerns, in negotiated contracts when the contract is with a foreign concern and the contract is not otherwise exempt under 9903.201-1 (see 9903.201-2(e)).

(2) The clause below requires the contractor to comply with 9904.401 and 9904.402, to disclose (if it meets certain requirements) actual cost accounting practices, and to follow consistently disclosed and established cost accounting practices.

Disclosure and Consistency of Cost Accounting Practices - Foreign Concerns (JUL 2011)

(a) The Contractor, in connection with this contract, shall -

(1) Comply with the requirements of 9904.401, Consistency in Estimating, Accumulating, and Reporting Costs; and 9904.402, Consistency in Allocating Costs Incurred for the Same Purpose, in effect on the date of award of this contract, as indicated in part 9904.

(2) (CAS-covered Contracts Only) If it is a business unit of a company required to submit a Disclosure Statement, disclose in writing its cost accounting practices as required by 9903.202-1 through 9903.202-5. If the Contractor has notified the Contracting Officer that the Disclosure Statement contains trade secrets and commercial or financial information which is privileged and confidential, the Disclosure Statement shall be protected and shall not be released outside of the Government.

(3)

(i) Follow consistently the Contractor's cost accounting practices. A change to such practices may be proposed, however, by either the Government or the Contractor, and the Contractor agrees to negotiate with the Contracting Officer the terms and conditions under which a change may be made. After the terms and conditions under which the change is to be made have been agreed to, the change must be applied prospectively to this contract, and the Disclosure Statement, if affected, must be amended accordingly.

(ii) The Contractor shall, when the parties agree to a change to a cost accounting practice and the Contracting Officer has made the finding required in 9903.201-6(c) that the change is desirable and not detrimental to the interests of the Government, negotiate an equitable adjustment as provided in the Changes clause of this contract. In the absence of the required finding, no agreement may be made under this contract clause that will increase costs paid by the United States.

(4) Agree to an adjustment of the contract price or cost allowance, as appropriate, if the Contractor or a subcontractor fails to comply with the applicable CAS or to follow any cost accounting practice, and such failure results in any increased costs paid by the United States. Such adjustment shall provide for recovery of the increased costs to the United States, together with interest thereon computed at the annual rate established under section 6621(a)(2) of the Internal Revenue Code of 1986 (26 U.S.C. 6621(a)(2)) for such period, from the time the payment by the United States was made to the time the adjustment is effected.

(b) If the parties fail to agree whether the Contractor has complied with an applicable CAS rule, or regulation as specified in parts 9903 and 9904 and as to any cost adjustment demanded by the United States, such failure to agree will constitute a dispute under the Contract Disputes Act (41 U.S.C. 601).

(c) The Contractor shall permit any authorized representatives of the Government to examine and make copies of any documents, papers, and records relating to compliance with the requirements of this clause.

(d) The Contractor shall include in all negotiated subcontracts, which the Contractor enters into, the substance of this clause, except paragraph (b), and shall require such inclusion in all other subcontracts of any tier, except that -

(1) If the subcontract is awarded to a business unit which pursuant to 9903.201-2 is subject to other types of CAS coverage, the substance of the applicable clause set forth in 9903.201-4 shall be inserted.

(2) This requirement shall apply only to negotiated subcontracts in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1))

(3) The requirement shall not apply to negotiated subcontracts otherwise exempt from the requirement to include a CAS clause as specified in 9903.201-1.

(End of clause)

9903.201-5 Waiver.

(a) The head of an executive agency may waive the applicability of the Cost Accounting Standards for a contract or subcontract with a value of less than \$15 million, if that official determines, in writing, that the business unit of the contractor or subcontractor that will perform the work -

(1) Is primarily engaged in the sale of commercial items; and

(2) Would not otherwise be subject to the Cost Accounting Standards under this Chapter.

(b) The head of an executive agency may waive the applicability of the Cost Accounting Standards for a contract or subcontract under exceptional circumstances when necessary to meet the needs of the agency. A determination to waive the applicability of the Cost Accounting Standards by the agency head shall be set forth in writing, and shall include a statement of the circumstances justifying the waiver.

(c) The head of an executive agency may not delegate the authority under paragraphs (a) and (b) of this section, to any official below the senior policymaking level in the agency.

(d) The head of each executive agency shall report the waivers granted under paragraphs (a) and (b) of this section, for that agency, to the Cost Accounting Standards Board, on an annual basis, not later than 90 days after the close of the Government's fiscal year.

(e) Upon request of an agency head or his designee, the Cost Accounting Standards Board may waive all or any part of the requirements of 9903.201-4(a), Cost Accounting Standards, or 9903.201-4(c), Disclosure and Consistency of Cost Accounting Practices, with respect to a contract

subject to the Cost Accounting Standards. Any request for a waiver shall describe the proposed contract or subcontract for which the waiver is sought and shall contain -

- (1) An unequivocal statement that the proposed contractor or subcontractor refuses to accept a contract containing all or a specified part of a CAS clause and the specific reason for that refusal;
 - (2) A statement as to whether the proposed contractor or subcontractor has accepted any prime contract or subcontract containing a CAS clause;
 - (3) The amount of the proposed award and the sum of all awards by the agency requesting the waiver to the proposed contractor or subcontractor in each of the preceding 3 years;
 - (4) A statement that no other source is available to satisfy the agency's needs on a timely basis;
 - (5) A statement of alternative methods considered for fulfilling the need and the agency's reasons for rejecting them;
 - (6) A statement of steps being taken by the agency to establish other sources of supply for future contracts for the products or services for which a waiver is being requested; and
 - (7) Any other information that may be useful in evaluating the request.
- (f) Except as provided by the Cost Accounting Standards Board, the authority in paragraph (e) of this section shall not be delegated.

9903.201-6 Findings.

(a) Required change -

(1) *Finding.* Prior to making any equitable adjustment under the provisions of paragraph (a)(4)(i) of the contract clause set forth in 9903.201-4(a) or 9903.201-4(e), or paragraph (a)(3)(i) of the contract clause set forth in 9903.201-4(c), the Contracting Officer shall make a finding that the practice change was required to comply with a CAS, modification or interpretation thereof, that subsequently became applicable to the contract; or, for planned changes being made in order to remain CAS compliant, that the former practice was in compliance with applicable CAS and the planned change is necessary for the contractor to remain in compliance.

(2) *Required change* means a change in cost accounting practice that a contractor is required to make in order to comply with applicable Standards, modifications, or interpretations thereto, that subsequently become applicable to an existing CAS-covered contract due to the receipt of another CAS-covered contract or subcontract. It also includes a prospective change to a disclosed or established cost accounting practice when the cognizant Federal agency official determines that the former practice was in compliance with applicable CAS and the change is necessary for the contractor to remain in compliance.

(b) Unilateral change -

(1) *Findings.* Prior to making any contract price or cost adjustment(s) under the change provisions of paragraph (a)(4)(ii) of the contract clause set forth in 9903.201-4(a) or 9903.201-4(e), or paragraph (a)(3)(ii) of the contract clause set forth in 9903.201-4(c), the Contracting Officer shall make a finding that the contemplated contract price and cost adjustments will protect the United States from payment of increased costs, in the aggregate; and that the net effect of the adjustments being

made does not result in the recovery of more than the estimated amount of such increased costs.

(2) *Unilateral change by a contractor* means a change in cost accounting practice from one compliant practice to another compliant practice that a contractor with a CAS-covered contract(s) elects to make that has not been deemed desirable by the cognizant Federal agency official and for which the Government will pay no aggregate increased costs.

(3) *Action to preclude the payment of aggregate increased costs by the Government.* In the absence of a finding pursuant to paragraph (c) of this subsection that a compliant change is desirable, no agreement may be made with regard to a change to a cost accounting practice that will result in the payment of aggregate increased costs by the United States. For these changes, the cognizant Federal agency official shall limit upward contract price adjustments to affected contracts to the amount of downward contract price adjustments of other affected contracts, i.e., no net upward contract price adjustment shall be permitted.

(c) *Desirable change* -

(1) *Finding.* Prior to making any equitable adjustment under the provisions of paragraph (a)(4)(iii) of the contract clause set forth in 9903.201-4(a) or 9903.201-4(e), or paragraph (a)(3)(ii) of the contract clause set forth in 9903.201-4(c), the cognizant Federal agency official shall make a finding that the change to a cost accounting practice is desirable and not detrimental to the interests of the Government.

(2) *Desirable change* means a compliant change to a contractor's established or disclosed cost accounting practices that the cognizant Federal agency official finds is desirable and not detrimental to the Government and is therefore not subject to the no increased cost prohibition provisions of CAS-covered contracts affected by the change. The cognizant Federal agency official's finding need not be based solely on the cost impact that a proposed practice change will have on a contractor's or subcontractor's current CAS-covered contracts. The change to a cost accounting practice may be determined to be desirable even though existing contract prices and/or cost allowances may increase. The determination that the change to a cost accounting practice is desirable, should be made on a case-by-case basis.

(3) Once a determination has been made that a compliant change to a cost accounting practice is a desirable change, associated management actions that also have an impact on contract costs should be considered when negotiating contract price or cost adjustments that may be needed to equitably resolve the overall cost impact of the aggregated actions.

(4) Until the cognizant Federal agency official has determined that a change to a cost accounting practice is deemed to be a desirable change, the change shall be considered to be a change for which the Government will not pay increased costs, in the aggregate.

(d) *Noncompliant cost accounting practices* -

(1) *Findings.* Prior to making any contract price or cost adjustment(s) under the provisions of paragraph (a)(5) of the contract clause set forth in 9903.201-4(a) or 9903.201-4(e), or paragraph (a)(4) of the contract clause set forth in 9903.201-4(c), the Contracting Officer shall make a finding that the contemplated contract price and cost adjustments will protect the United States from payment of increased costs, in the aggregate; and that the net effect of the adjustments being made does not result in the recovery of more than the estimated amount of such increased costs. While individual contract prices, including cost ceilings or target costs, as applicable, may be increased as well as decreased to resolve an estimating noncompliance, the aggregate value of all contracts

affected by the estimating noncompliance shall not be increased.

9903.201-7 Cognizant Federal agency responsibilities.

(a) The requirements of part 9903 shall, to the maximum extent practicable, be administered by the cognizant Federal agency responsible for a particular contractor organization or location, usually the Federal agency responsible for negotiating indirect cost rates on behalf of the Government. The cognizant Federal agency should take the lead role in administering the requirements of part 9903 and coordinating CAS administrative actions with all affected Federal agencies. When multiple CAS-covered contracts or more than one Federal agency are involved, agencies should discourage Contracting Officers from individually administering CAS on a contract-by-contract basis. Coordinated administrative actions will provide greater assurances that individual contractors follow their cost accounting practices consistently under all their CAS-covered contracts and that changes in cost accounting practices or CAS noncompliance issues are resolved, equitably, in a uniform overall manner.

(b) Federal agencies shall prescribe regulations and establish internal policies and procedures governing how agencies will administer the requirements of CAS-covered contracts, with particular emphasis on inter-agency coordination activities. Procedures to be followed when an agency is and is not the cognizant Federal agency should be clearly delineated. Internal agency policies and procedures shall provide for the designation of the agency office(s) or officials responsible for administering CAS under the agency's CAS-covered contracts at each contractor business unit and the delegation of necessary contracting authority to agency individuals authorized to administer the terms and conditions of CAS-covered contracts, e.g., Administrative Contracting Officers (ACOs) or other agency officials authorized to perform in that capacity. Agencies are urged to coordinate on the development of such regulations.

9903.201-8 Compliant accounting changes due to external restructuring activities.

The contract price and cost adjustment requirements of this part 9903 are not applicable to compliant cost accounting practice changes directly associated with external restructuring activities that are subject to and meet the requirements of 10 U.S.C. 2325.

9903.202 Disclosure requirements.

9903.202-1 General requirements.

(a) A Disclosure Statement is a written description of a contractor's cost accounting practices and procedures. The submission of a new or revised Disclosure Statement is not required for any non-CAS-covered contract or from any small business concern.

(b) Completed Disclosure Statements are required in the following circumstances:

(1) Any business unit that is selected to receive a CAS-covered contract or subcontract of \$50 million or more shall submit a Disclosure Statement before award.

(2) Any company which, together with its segments, received net awards of negotiated prime contracts and subcontracts subject to CAS totaling \$50 million or more in its most recent cost accounting period, must submit a Disclosure Statement before award of its first CAS-covered contract in the immediately following cost accounting period. However, if the first CAS-covered contract is received within 90 days of the start of the cost accounting period, the contractor is not required to file until the end of 90 days.

(c) When a Disclosure Statement is required, a separate Disclosure Statement must be submitted for each segment whose costs included in the total price of any CAS-covered contract or subcontract exceed the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)) unless

(i) The contract or subcontract is of the type or value exempted by 9903.201-1 or

(ii) In the most recently completed cost accounting period the segment's CAS-covered awards are less than 30 percent of total segment sales for the period and less than \$10 million.

(d) Each corporate or other home office that allocates costs to one or more disclosing segments performing CAS-covered contracts must submit a Part VIII of the Disclosure Statement.

(e) Foreign contractors and subcontractors who are required to submit a Disclosure Statement may, in lieu of filing a Form No CASB-DS-1, make disclosure by using a disclosure form prescribed by an agency of its Government, provided that the Cost Accounting Standards Board determines that the information disclosed by that means will satisfy the objectives of Public Law 100-679. The use of alternative forms has been approved for the contractors of the following countries:

(1) Canada.

(2) Federal Republic of Germany.

(3) United Kingdom.

(f) *Educational institutions - disclosure requirements.*

(1) Educational institutions receiving contracts subject to the CAS specified in part 9905 are subject to the requirements of 9903.202, except that completed Disclosure Statements are required in the following circumstances.

(2) *Basic requirement.* For CAS-covered contracts placed on or after January 1, 1996, completed Disclosure Statements are required as follows:

(i) Any business unit of an educational institution that is selected to receive a CAS-covered contract or subcontract in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), and is part of a college or university location listed in Exhibit A of Office of Management and Budget (OMB) Circular A-21 shall submit a Disclosure Statement before award. A Disclosure Statement is not required; however, if the listed entity can demonstrate that the net amount of Federal contract and financial assistance awards received during its immediately preceding cost accounting period was less than \$25 million.

(ii) Any business unit that is selected to receive a CAS-covered contract or subcontract of \$25 million or more shall submit a Disclosure Statement before award.

(iii) Any educational institution which, together with its segments, received net awards of negotiated

prime contracts and subcontracts subject to CAS totaling \$25 million or more in its most recent cost accounting period, of which, at least one award exceeded \$1 million, must submit a Disclosure Statement before award of its first CAS-covered contract in the immediately following cost accounting period. However, if the first CAS-covered contract is received within 90 days of the start of the cost accounting period, the institution is not required to file until the end of 90 days.

(3) *Transition period requirement.* For CAS-covered contracts placed on or before December 31, 1995, completed Disclosure Statements are required as follows:

(i) For business units that are selected to receive a CAS-covered contract or subcontract in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), and are part of the first 20 college or university locations (*i.e.*, numbers 1 through 20) listed in Exhibit A of OMB Circular A-21, Disclosure Statements shall be submitted within six months after the date of contract award.

(ii) For business units that are selected to receive a CAS-covered contract or subcontract in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), and are part of a college or university location that is listed as one of the institutions numbered 21 through 50, in Exhibit A of OMB Circular A-21, Disclosure Statements shall be submitted during the six month period ending twelve months after the date of contract award.

(iii) For business units that are selected to receive a CAS-covered contract or subcontract in excess of the Truth in Negotiations Act (TINA) threshold, as adjusted for inflation (41 U.S.C. 1908 and 41 U.S.C. 1502(b)(1)(B)), and are part of a college or university location that is listed as one of the institutions numbered 51 through 99, in Exhibit A of OMB Circular A-21, Disclosure Statements shall be submitted during the six month period ending eighteen months after the date of contract award.

(iv) For any other business unit that is selected to receive a CAS-covered contract or subcontract of \$25 million or more, a Disclosure Statement shall be submitted within six months after the date of contract award.

(4) *Transition period due dates.* The educational institution and cognizant Federal agency should establish a specific due date within the periods prescribed in 9903.202-1(f)(3) when a Disclosure Statement is required under a CAS-covered contract placed on or before December 31, 1995.

(5) *Transition period waiver authority.* For a CAS-covered contract to be awarded during the period January 1, 1996, through June 30, 1997, the awarding agency may waive the preaward Disclosure Statement submission requirement specified in 9903.202-1(f)(2) when a due date for the submission of a Disclosure Statement has previously been established by the cognizant Federal agency and the educational institution under the provisions of 9903.202-1(f) (3) and (4).

Caution: This waiver authority is not available unless the cognizant Federal agency and the educational institution have established a disclosure statement due date pursuant to a written agreement executed prior to January 1, 1996, and award is made prior to the established disclosure statement due date.

9903.202-2 Impracticality of submission.

The agency head may determine that it is impractical to secure the Disclosure Statement, although submission is required, and authorize contract award without obtaining the Statement. He shall, within 30 days of having done so, submit a report to the Cost Accounting Standards Board setting

forth all material facts. This authority may not be delegated.

9903.202-3 Amendments and revisions.

Contractors and subcontractors are responsible for maintaining accurate Disclosure Statements and complying with disclosed practices. Amendments and revisions to Disclosure Statements may be submitted at any time and may be proposed by either the contractor or the Government. Resubmission of complete, updated, Disclosure Statements is discouraged except when extensive changes require it to assist the review process.

9903.202-4 Privileged and confidential information.

If the offeror or contractor notifies the contracting officer that the Disclosure Statement contains trade secrets and commercial or financial information, which is privileged and confidential, the Disclosure Statement shall be protected and shall not be released outside the Government.

9903.202-5 Filing Disclosure Statements.

(a) Disclosure must be on Form Number CASB DS-1 or CASB DS-2, as applicable. Forms may be obtained from the cognizant Federal agency (cognizant ACO or cognizant Federal agency official authorized to act in that capacity) or from the looseleaf version of the Federal Acquisition Regulation. When requested in advance by a contractor, the cognizant Federal agency may authorize contractor disclosure based on computer generated reproductions of the applicable Disclosure Statement Form.

(b) Offerors are required to file Disclosure Statements as follows:

(1) Original and one copy with the cognizant ACO or cognizant Federal agency official acting in that capacity, as applicable; and

(2) One copy with the cognizant Federal auditor.

(c) Amendments and revisions shall be submitted to the ACO or agency official acting in that capacity, as applicable, and the Federal auditor of the currently cognizant Federal agency.

9903.202-6 Adequacy of Disclosure Statement.

Federal agencies shall prescribe regulations and establish internal procedures by which each will promptly determine on behalf of the Government, when serving as the cognizant Federal agency for a particular contractor location, that a Disclosure Statement has adequately disclosed the practices required to be disclosed by the Cost Accounting Standards Board's rules, regulations and Standards. The determination of adequacy shall be distributed to all affected agencies. Agencies are urged to coordinate on the development of such regulations.

9903.202-7 [Reserved]

9903.202-8 Subcontractor Disclosure Statements.

(a) The contractor or higher tier subcontractor is responsible for administering the CAS requirements contained in subcontracts.

(b) If the subcontractor has previously furnished a Disclosure Statement to an ACO, the subcontractor may satisfy the submission requirement by identifying to the contractor or higher tier subcontractor the ACO to whom it was submitted.

(c)

(1) If the subcontractor considers the Disclosure Statement (or other similar information) privileged or confidential, the subcontractor may submit it directly to the ACO and auditor cognizant of the subcontractor, notifying the contractor or higher tier subcontractor. A preaward determination of adequacy is not required in such cases. Instead, the ACO cognizant of the subcontractor shall

(i) Notify the auditor that the adequacy review will be performed during the postaward compliance review and, upon completion,

(ii) Notify the subcontractor, the contractor or higher tier subcontractor, and the cognizant ACOs of the findings.

(2) Even though a Disclosure Statement is not required, a subcontractor may

(i) Claim that CAS-related reviews by contractors or higher tier subcontractors would reveal proprietary data or jeopardize the subcontractor's competitive position and

(ii) Request that the Government perform the required reviews.

(d) When the Government requires determinations of adequacy or inadequacy, the ACO cognizant of the subcontractor shall make such recommendation to the ACO cognizant of the prime contractor or next higher tier subcontractor. ACOs cognizant of higher tier subcontractors or prime contractors shall not reverse the determination of the ACO cognizant of the subcontractor.

9903.202-9 Illustration of Disclosure Statement Form, CASB-DS-1.

The data which are required to be disclosed are set forth in detail in the Disclosure Statement Form, CASB-DS-1, which is illustrated below:

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | INDEX |
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| | | <u>Page</u> |
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| | COVER SHEET AND CERTIFICATION | C-1 |
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| PART VI | - Other Costs and Credits | VI-1 |
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FORM CASB DS-1 (REV 2/1961)

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | GENERAL INSTRUCTIONS |
|---|----------------------|
| <p>1. This Disclosure Statement has been designed to meet the requirements of Public Law 100-679, and persons completing it are to disclose 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).</p> <p>2. Part I of the Statement provides general information concerning each reporting unit (e.g., segment, department 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.</p> <p>3. Each segment or business unit required to disclose its cost accounting practices should complete the Cover Sheet, the Certification, and Parts I through VIII.</p> <p>4. Each home office required to disclose its cost accounting practices for accounting, preparing 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 items of costs covered by Parts V, VI and VII or items and their associated three types of cost to its segments, the home office may combine 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 expenses.</p> <p>5. The Statement must be signed by an authorized signatory of the reporting unit.</p> <p>6. The Disclosure Statement should be reviewed by marking the appropriate line or inserting the appropriate letter code which describes the segment's reporting unit's cost accounting practices.</p> <p>7. A number of questions in the 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 preparing 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.</p> <p>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 used as 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 procedure 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.</p> <p>9. Disclosure Statements must be amended when cost accounting practices are changed to comply with a new CASB or when practices are changed with or without knowledge of the Government (48 CFR 9903.202-3).</p> | |

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| <p>COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679</p> | <p style="text-align: center;">GENERAL INSTRUCTIONS</p> <p>10. Amendments shall be submitted to the same offices to which submission would have been made were an original Disclosure Statement filed.</p> <p>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.</p> <p>12. Use of this Disclosure Statement, amended February 1996, shall be phased in as follows:</p> <p>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.</p> <p>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.</p> |
| <p>ATTACHMENT - Blank Continuation Sheet</p> | |

FORM CASB DS-1 (REV 2/96)

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| <p>COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679</p> | | <p style="text-align: center;">CONTINUATION SHEET</p> | |
| | | <p>NAME OF REPORTING UNIT</p> | |
| <p>Item
No.</p> | <p style="text-align: center;">Item description</p> | | |
| | | | |

FORM CASB DS-1 (REV 2/96)

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | COVER SHEET AND CERTIFICATION |
|--|---|
| 0.1 | Company or Reporting Unit.
Name _____
Street Address _____
City, State, & Zip Code _____
Division or Subsidiary of (if applicable) _____ |
| 0.2 | Reporting Unit: (Mark one.)
A. <input type="checkbox"/> Business Unit comprising an entire business organization which is not divided into segments.
B. 1. <input type="checkbox"/> Corporate Home Office
2. <input type="checkbox"/> Intermediate Level Home Office
3. <input type="checkbox"/> Segment or business unit reporting directly to a home office. |
| 0.3 | Official to Contact Concerning this Statement.
Name and Title _____
Phone number (including area code and extension) _____ |
| 0.4 | Statement Type and Effective Date:
A. (Mark type of submission. If a revision, enter number)
(a) <input type="checkbox"/> Original Statement
(b) <input type="checkbox"/> Revised Statement; Revision No. _____
B. Effective Date of this Statement/Revision: _____ |
| 0.5 | Statement Submitted To (Provide office name, location and telephone number, include area code and extension):
(a) Cognizant Federal Agency: _____
(b) Cognizant Federal Auditor: _____ |
| 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. | |
| _____ (Name)
_____ (Title) | |
| THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. § 1001 | |

FORM CASB DS-1 (REV 2/96)

C - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT _____ |
|--|---|
| 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. <input type="checkbox"/> Corporation
B. <input type="checkbox"/> Partnership
C. <input type="checkbox"/> Proprietorship
D. <input type="checkbox"/> Not-for-profit organization
E. <input type="checkbox"/> Joint Venture
F. <input type="checkbox"/> Federally Funded Research and Development Center (FFRDC)
Y. <input type="checkbox"/> Other (Specify) _____ |
| 1.2.0 | Predominant Type of Government Sales. (Mark one.) 1/
A. <input type="checkbox"/> Manufacturing
B. <input type="checkbox"/> Research and Development
C. <input type="checkbox"/> Construction
D. <input type="checkbox"/> Services
Y. <input type="checkbox"/> 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. <input type="checkbox"/> Less than 10%
B. <input type="checkbox"/> 10% - 50%
C. <input type="checkbox"/> 51% - 80%
D. <input type="checkbox"/> 81% - 95%
E. <input type="checkbox"/> Over 95% |
| 1.4.0 | Description of Your Cost Accounting System for Government Contracts and Subcontracts. (Mark the appropriate level(s) and if more than one is marked, explain on a continuation sheet.) 2/
A. <input type="checkbox"/> Standard costs - Job order
B. <input type="checkbox"/> Standard costs - Process
C. <input type="checkbox"/> Actual costs - Job order
D. <input type="checkbox"/> Actual costs - Process
Y. <input type="checkbox"/> Other(s) 2/ |
| 1/ Do not complete when Part I is filed in conjunction with Part VIII.
2/ Describe on a Continuation Sheet. | |

FORM CASB DS-1 (REV 2/96)

I - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 1.5.0 | Identification of Differences Between Contract Cost Accounting and Financial Accounting Records.
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. | |
| 1.6.0 | Unallowable Costs. 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.) | |
| 1.6.1 | Incurred costs.
A. _____ Specifically identified and recorded separately in the formal financial accounting records.
B. _____ Identified in separately maintained accounting records or workpapers.
C. _____ Identifiable through use of less formal accounting techniques that permit audit verification.
D. _____ Determinable by other means. }/ | |
| 1.6.2 | Estimated costs.
A. _____ By designation and description (in backup data, workpapers, etc) which have specifically been identified and recognized in making estimates.
B. _____ By description of any other estimating technique employed to provide appropriate recognition of any unallowable amounts pertinent to the estimates.
C. _____ Other. }/ | |
| 1.7.0 | Fiscal Year: _____ (Specify twelve month period used for financial accounting and reporting purposes, e.g., 1/1 to 12/31.) | |
| 1.7.1 | Cost Accumulation Period: _____ (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.) | |
| }/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

1 - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT |
|--|--|--|
| 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.) }/
B. _____ Actual Costs
Y. _____ Other(s) }/
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 }/
B. _____ Average Costs }/
C. _____ First in, first out
D. _____ Last in, first out
Y. _____ Other(s) }/
Z. _____ Not applicable | |
| }/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

F - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART II - DIRECT COSTS | |
|---|---|------------------------|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 2.3.0 | <p>Timing of Charging Direct Material. (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. <input type="checkbox"/> When orders are placed
 B. <input type="checkbox"/> When both the material and invoice are received
 C. <input type="checkbox"/> When material is issued or released to a process, batch, or similar intermediate cost objective
 D. <input type="checkbox"/> When material is issued or released to a final cost objective
 E. <input type="checkbox"/> When invoices are paid
 Y. <input type="checkbox"/> Other(s) <u> </u>
 Z. <input type="checkbox"/> Not applicable</p> | | |
| 2.4.0 | <p>Variences from Standard Costs for Direct Material. (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>Type of Variance.</p> <p>A. <input type="checkbox"/> Price
 B. <input type="checkbox"/> Usage
 C. <input type="checkbox"/> Combined (A and B)
 Y. <input type="checkbox"/> Other(s) <u> </u></p> | | |
| 2.4.2 | <p>Level of Production Unit used to Accumulate Variance. Indicate which level of production unit is used as a basis for accumulating material variances.</p> <p>A. <input type="checkbox"/> Plant-wide Basis
 B. <input type="checkbox"/> By Department
 C. <input type="checkbox"/> By Product or Product Line
 Y. <input type="checkbox"/> Other(s) <u> </u></p> | | |
| 2.4.3 | <p>Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance.</p> | | |
| 2.4.4 | <p>Revisions. Standard costs for direct materials are revised:</p> <p>A. <input type="checkbox"/> Semiannually
 B. <input type="checkbox"/> Annually
 C. <input type="checkbox"/> Revised as needed, but at least once annually
 Y. <input type="checkbox"/> Other(s) <u> </u></p> | | |
| | <p><u> </u> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

II - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART II - DIRECT COSTS | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|------------------------|--------------|--|-----------------------|--|--|---------------|-------------|--------------|----------------------------|-----------|-----------|-----------|---|-----------|-----------|-----------|---|-----------|-----------|-----------|-----------------------------------|-----------|-----------|-----------|-------------------------------------|-----------|-----------|-----------|-------------------------------------|-----------|-----------|-----------|
| | | NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.5.0 | <p>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.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">Direct Labor Category</th> </tr> <tr> <th>Manufacturing</th> <th>Engineering</th> <th>Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Individual/actual rates</td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> </tr> <tr> <td>B. Average rates - uncompensated overtime hours included in computation <u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> </tr> <tr> <td>C. Average rates - uncompensated overtime hours excluded from computation</td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> </tr> <tr> <td>D. Standard costs/rates <u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> </tr> <tr> <td>Y. Other(s) <u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> </tr> </tbody> </table> | | | | Direct Labor Category | | | Manufacturing | Engineering | Other Direct | A. Individual/actual rates | <u> </u> | <u> </u> | <u> </u> | B. Average rates - uncompensated overtime hours included in computation <u> </u> | <u> </u> | <u> </u> | <u> </u> | C. Average rates - uncompensated overtime hours excluded from computation | <u> </u> | <u> </u> | <u> </u> | D. Standard costs/rates <u> </u> | <u> </u> | <u> </u> | <u> </u> | Y. Other(s) <u> </u> | <u> </u> | <u> </u> | <u> </u> | Z. Labor category is not applicable | <u> </u> | <u> </u> | <u> </u> |
| | Direct Labor Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Manufacturing | Engineering | Other Direct | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Individual/actual rates | <u> </u> | <u> </u> | <u> </u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Average rates - uncompensated overtime hours included in computation <u> </u> | <u> </u> | <u> </u> | <u> </u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Average rates - uncompensated overtime hours excluded from computation | <u> </u> | <u> </u> | <u> </u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Standard costs/rates <u> </u> | <u> </u> | <u> </u> | <u> </u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) <u> </u> | <u> </u> | <u> </u> | <u> </u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Labor category is not applicable | <u> </u> | <u> </u> | <u> </u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.0 | <p>Variences from Standard Costs for Direct Labor. (Do not complete this item unless you use a standard cost/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.)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.1 | <p>Type of Variance.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">Direct Labor Category</th> </tr> <tr> <th>Manufacturing</th> <th>Engineering</th> <th>Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Rate</td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> </tr> <tr> <td>B. Efficiency</td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> </tr> <tr> <td>C. Combined (A and B)</td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> </tr> <tr> <td>Y. Other(s) <u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> </tr> </tbody> </table> | | | | Direct Labor Category | | | Manufacturing | Engineering | Other Direct | A. Rate | <u> </u> | <u> </u> | <u> </u> | B. Efficiency | <u> </u> | <u> </u> | <u> </u> | C. Combined (A and B) | <u> </u> | <u> </u> | <u> </u> | Y. Other(s) <u> </u> | <u> </u> | <u> </u> | <u> </u> | Z. Labor category is not applicable | <u> </u> | <u> </u> | <u> </u> | | | | |
| | Direct Labor Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Manufacturing | Engineering | Other Direct | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Rate | <u> </u> | <u> </u> | <u> </u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Efficiency | <u> </u> | <u> </u> | <u> </u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Combined (A and B) | <u> </u> | <u> </u> | <u> </u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) <u> </u> | <u> </u> | <u> </u> | <u> </u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Labor category is not applicable | <u> </u> | <u> </u> | <u> </u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p><u> </u> Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

II - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-670 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|-------------------|-----------------------|-------|-------------------|---------------------------------------|-------------|--------------|---------------------|--|-----|-----|------------------|-----|-----|-----|-------------------------------|-----|-----|-----|---------------------------|-----|-----|-----|-------------------------------------|-----|-----|-----|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.2 | <p>Level of Production Unit used to Accumulate Variances. Indicate which level of production unit is used as a basis for accumulating the labor variances.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th colspan="3" style="text-align: center;">Direct Labor Category</th> </tr> <tr> <th style="text-align: center;">Manufacturing</th> <th style="text-align: center;">Engineering</th> <th style="text-align: center;">Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Plant-wide basis</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>B. By department</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>C. By product or product line</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>Y. Other(s) ^{1/}</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> </tbody> </table> | | | 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 | ___ | ___ | ___ |
| | 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 | <p>Method of Disposition of Variances. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.4 | <p>Revisions. Standard costs for direct labor are revised:</p> <p>A. ___ Semiannually
 B. ___ Annually
 C. ___ Revised as needed, but at least once annually
 Y. ___ Other(s) ^{1/}
 Z. ___</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.7.0 | <p>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.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.7.1 | <p>When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar cost objectives the charge is based on:</p> <p>A. ___ Actual Costs
 B. ___ Per Diem Rates
 C. ___ Lodging at actual costs and subsistence at per diem
 Y. ___ Other Method ^{1/}
 Z. ___ Not Applicable</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.8.0 | <p>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.)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Circumstance</th> <th style="text-align: center;">A. Yes</th> <th style="text-align: center;">B. No</th> <th style="text-align: center;">C. Not Applicable</th> </tr> </thead> <tbody> <tr> <td>(a) Transfers to other jobs/contracts</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(b) Unused or excess materials remaining upon completion of contract</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> </tbody> </table> <p>^{1/} Describe on a Continuation Sheet.</p> | | Circumstance | A. Yes | B. No | C. Not Applicable | (a) Transfers to other jobs/contracts | ___ | ___ | ___ | (b) Unused or excess materials remaining upon completion of contract | ___ | ___ | ___ | | | | | | | | | | | | | | | |
| Circumstance | A. Yes | B. No | C. Not Applicable | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Transfers to other jobs/contracts | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Unused or excess materials remaining upon completion of contract | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-670 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|---|----------------|----------------|--------------------|--|-----------------|------------------|------------------------------|---------------------------|-----------------------|-------------------------------|-----|-----|---------------------------------|-----|-----|--|-----|-----|--------------------------|-----|-----|----------------|-----|-----|--|-----|-----|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1.0 | <p>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.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.2.0 | <p>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 cost 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.)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">Treatment Code</th> </tr> </thead> <tbody> <tr> <td style="width: 50%;">A. Direct material</td> <td style="width: 50%;">E. Sometimes direct/Sometimes indirect</td> </tr> <tr> <td>B. Direct labor</td> <td>F. Indirect only</td> </tr> <tr> <td>C. Direct material and labor</td> <td>Y. Other(s) ^{1/}</td> </tr> <tr> <td>D. Other direct costs</td> <td>Z. Not applicable</td> </tr> </tbody> </table> | | 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 | | | | | | | | | | | | | | | | | |
| 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 | <p>Functions, Elements of Cost, or Transactions Related to Direct Material</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"></th> <th style="text-align: center;">Treatment Code</th> <th style="text-align: center;">Name of Pool(s)</th> </tr> </thead> <tbody> <tr> <td>(a) Cash Discounts on Purchases</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(b) Freight in</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(c) Income from Sale of Scrap</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(d) Income from Sale of Salvage</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(e) Incoming Material Inspection (receiving)</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(f) Inventory adjustment</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(g) Purchasing</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> </tbody> </table> <p>^{1/} Describe on a Continuation Sheet.</p> | | | Treatment Code | Name of Pool(s) | (a) Cash Discounts on Purchases | ___ | ___ | (b) Freight in | ___ | ___ | (c) Income from Sale of Scrap | ___ | ___ | (d) Income from Sale of Salvage | ___ | ___ | (e) Incoming Material Inspection (receiving) | ___ | ___ | (f) Inventory adjustment | ___ | ___ | (g) Purchasing | ___ | ___ | (h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases | ___ | ___ |
| | Treatment Code | Name of Pool(s) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Cash Discounts on Purchases | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Freight in | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Income from Sale of Scrap | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Income from Sale of Salvage | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Incoming Material Inspection (receiving) | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Inventory adjustment | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Purchasing | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-673 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT | |
|---|---|--|-----------------|
| Item No. | Item description | | |
| 3.2.2 | <u>Functions, Elements of Cost,
or Transactions Related to
Direct Labor</u> | Treatment
Code | Name of Pool(s) |
| | (a) Incentive Compensation | --- | _____ |
| | (b) Holiday Differential (Premium Pay) | --- | _____ |
| | (c) Vacation Pay | --- | _____ |
| | (d) Overtime Premium Pay | --- | _____ |
| | (e) Shift Premium Pay | --- | _____ |
| | (f) Pension Costs | --- | _____ |
| | (g) Post Retirement Benefits Other
Than Pensions | --- | _____ |
| | (h) Health Insurance | --- | _____ |
| | (i) Life Insurance | --- | _____ |
| | (j) Other Deferred Compensation ^{1/} | --- | _____ |
| | (k) Training | --- | _____ |
| | (l) Sick Leave | --- | _____ |
| ^{1/} Describe on a Continuation Sheet. | | | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-673 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT | |
|---|---|--|-----------------|
| Item No. | Item description | | |
| 3.2.3 | <u>Functions, Elements of Cost,
or Transactions - Miscellaneous</u> | Treatment
Code | Name of Pool(s) |
| | (a) Design Engineering (in-house) | --- | _____ |
| | (b) Drafting (in-house) | --- | _____ |
| | (c) Computer Operations (in-house) | --- | _____ |
| | (d) Contract Administration | --- | _____ |
| | (e) Subcontract Administration Costs | --- | _____ |
| | (f) Freight Out (Finished product) | --- | _____ |
| | (g) Line (or production) Inspection | --- | _____ |
| | (h) Packaging and Preservation | --- | _____ |
| | (i) Preproduction Costs and Start-up Costs | --- | _____ |
| | (j) Departmental Supervision | --- | _____ |
| | (k) Professional Services (consultant fees) | --- | _____ |
| | (l) Purchased Labor of Direct Nature
(on premises) | --- | _____ |
| | (m) Purchased Labor of Direct Nature
(off premises) | --- | _____ |
| | (n) Rearrangement Costs | --- | _____ |
| | (o) Rework Costs | --- | _____ |
| | (p) Royalties | --- | _____ |
| | (q) Scrap Work | --- | _____ |
| | (r) Special Test Equipment | --- | _____ |
| | (s) Special Tooling | --- | _____ |
| | (t) Warranty Costs | --- | _____ |
| | (u) Rental Costs | --- | _____ |
| | (v) Travel and Subsistence | --- | _____ |
| | (w) Employee Severance Pay | --- | _____ |
| | (x) Security Guards | --- | _____ |

FORM CASR DS-1 (REV 2/90)

III - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|--|--|----------|---------------------------------|------------------|-----------------------|---|------------------|---|----------|---|-----------------------|---|-------------------------|---|--|--|---|--|----------------|--|---|--|------------------------|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | |
| Part IV Instructions | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>For the purpose of this part, indirect costs have been divided into three categories: (1) manufacturing, engineering, and comparable indirect costs; (2) general and administrative (G&A) expenses; and (3) service contract 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 border="0"> <tr> <td>A. Sales</td> <td>H. Direct labor dollars</td> </tr> <tr> <td>B. Cost of sales</td> <td>I. Direct labor hours</td> </tr> <tr> <td>C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead)</td> <td>J. Machine hours</td> </tr> <tr> <td>D. Value added cost input (total cost input less direct material and subcontract costs)</td> <td>K. Usage</td> </tr> <tr> <td>E. Total cost incurred (total cost input plus G&A expenses)</td> <td>L. Unit of production</td> </tr> <tr> <td>F. Prime cost (Direct material, direct labor and other direct cost)</td> <td>M. Direct material cost</td> </tr> <tr> <td>G. Processing or conversion cost (direct labor and applicable overhead)</td> <td>N. Total payroll dollars (Direct and indirect employees)</td> </tr> <tr> <td></td> <td>O. Headcount or number of employees (Direct and indirect employees)</td> </tr> <tr> <td></td> <td>P. Square feet</td> </tr> <tr> <td></td> <td>Y. Other(s), or more than one basis (Describe on a continuation sheet.)</td> </tr> <tr> <td></td> <td>Z. Pool not applicable</td> </tr> </table> | | | | A. Sales | H. Direct labor dollars | B. Cost of sales | I. Direct labor hours | C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | D. Value added cost input (total cost input less direct material and subcontract costs) | K. Usage | E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | O. Headcount or number of employees (Direct and indirect employees) | | P. Square feet | | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | Z. Pool not applicable |
| A. Sales | H. Direct labor dollars | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Cost of sales | I. Direct labor hours | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Value added cost input (total cost input less direct material and subcontract costs) | K. Usage | | | | | | | | | | | | | | | | | | | | | | | | |
| E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | | | | | | | | | | | | | | | | | | | | | | | | |
| F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | | | | | | | | | | | | | | | | | | | | | | | | |
| G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | |
| | O. Headcount or number of employees (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | |
| | P. Square feet | | | | | | | | | | | | | | | | | | | | | | | | |
| | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | | | | | | | | | | | | | | | | | | | | | | | |
| | Z. Pool not applicable | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Overhead Pools. 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> <table border="0" style="width: 100%;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right; vertical-align: bottom;">Allocation
Base Code</td> </tr> <tr> <td>1. _____</td> <td style="text-align: right;">_____</td> </tr> <tr> <td>(a) Major functions, activities, and elements of cost included:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> <tr> <td>(b) Description/Make up of the allocation base:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> </table> | | | | Allocation
Base Code | 1. _____ | _____ | (a) Major functions, activities, and elements of cost included: | | _____ | | (b) Description/Make up of the allocation base: | | _____ | | | | | | | | | | | |
| | Allocation
Base Code | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Description/Make up of the allocation base: | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | |
|---|---|--|--|--|---------------------------------|--|-------|---|--|-------|--|---|--|-------|--|
| Item No. | Item description | | | | | | | | | | | | | | |
| 4.1.0 | Continued. | | | | | | | | | | | | | | |
| | | Allocation
Base Code | | | | | | | | | | | | | |
| | 2. _____ | _____ | | | | | | | | | | | | | |
| | (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | | |
| | _____ | | | | | | | | | | | | | | |
| | (b) Description/Make up of the allocation base: | | | | | | | | | | | | | | |
| | _____ | | | | | | | | | | | | | | |
| 4.2.0 | <p>General and Administrative (G&A) Expense Pools. Select among the three categories of pools below that describe 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> <table border="0" style="width: 100%;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right; vertical-align: bottom;">Allocation
Base Code</td> </tr> <tr> <td>Single Pool Containing G&A Expenses Only</td> <td style="text-align: right;">_____</td> </tr> <tr> <td>(a) Major functions, activities, and elements of cost included:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> <tr> <td>(b) Description/Make up of the allocation base:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> </table> | | | | Allocation
Base Code | Single Pool Containing G&A Expenses Only | _____ | (a) Major functions, activities, and elements of cost included: | | _____ | | (b) Description/Make up of the allocation base: | | _____ | |
| | Allocation
Base Code | | | | | | | | | | | | | | |
| Single Pool Containing G&A Expenses Only | _____ | | | | | | | | | | | | | | |
| (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | |
| (b) Description/Make up of the allocation base: | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.2.0 | Continued. | |
| | <u>Single Pool Containing Both G&A and Non-G&A Expenses</u> | Allocation
Base Code |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | <u>Special Allocations</u> | Allocation
Base Code |
| | 1. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | 2. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 4.3.0 | <u>Service Center and Expense Pool Allocation Bases.</u> | |
| | 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 unit and occupancy pools and fringe benefit pools. | |
| | <u>Category Code</u> | |
| | Generally, costs incurred by such centers or pools are, or can be, charged or allocated (1) 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 (2) 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". | |
| | <u>Rate Code</u> | |
| | 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 F, 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. | |
| | Service Center or Expense Pool | Allocation
Category Code Base Code Rate Code
____ (1) (2) (3) |
| | 1. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | 2. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | |
|--|--|---|--|--|--|---|---|
| | | NAME OF REPORTING UNIT | | | | | |
| Item No. | Item description | | | | | | |
| | 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 64. General Instructions. | | | | | | |
| 5.1.0 | <p>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 changes 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.)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>Column (1)-Depreciation Method Code</p> <p>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</p> </td> <td style="vertical-align: top;"> <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>Column (3)-Property Units Code</p> <p>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/}</p> </td> <td style="vertical-align: top;"> <p>Column (4)-Residual Value Code</p> <p>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/}</p> </td> </tr> </table> <p>^{1/} Describe on a Continuation Sheet.</p> | | | <p>Column (1)-Depreciation Method Code</p> <p>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</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> | <p>Column (3)-Property Units Code</p> <p>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/}</p> | <p>Column (4)-Residual Value Code</p> <p>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/}</p> |
| <p>Column (1)-Depreciation Method Code</p> <p>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</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> | | | | | | |
| <p>Column (3)-Property Units Code</p> <p>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/}</p> | <p>Column (4)-Residual Value Code</p> <p>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/}</p> | | | | | | |

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V - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | | | |
|---|---|---|--------------------------------|---|--|---|---|--|---|
| | | NAME OF REPORTING UNIT | | | | | | | |
| Item No. | Item description | | | | | | | | |
| 5.1.0 | Continued. | | | | | | | | |
| | Asset Category | Depreciation Method Code (1) | Useful Life Code (2) | | | | | | |
| | | Property Units Code (3) | Residual Value Code (4) | | | | | | |
| | (a) Land improvements | --- | --- | | | | | | |
| | (b) Building | --- | --- | | | | | | |
| | (c) Building improvements | --- | --- | | | | | | |
| | (d) Leasehold improvements | --- | --- | | | | | | |
| | (e) Machinery and equipment | --- | --- | | | | | | |
| | (f) Furniture and fixtures | --- | --- | | | | | | |
| | (g) Automobiles and trucks | --- | --- | | | | | | |
| | (h) Data processing equipment | --- | --- | | | | | | |
| | (i) Programming/reprogramming costs | --- | --- | | | | | | |
| | (j) Patterns and dies | --- | --- | | | | | | |
| | (k) Tools | --- | --- | | | | | | |
| | (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.) | --- | --- | | | | | | |
| 5.2.0 | <p>Depreciation Practices for Contract, 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.)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>Financial Accounting</p> <p>(a) Methods
(b) Useful lives
(c) Property units
(d) Residual values</p> </td> <td style="vertical-align: top;"> <p>A. Yes</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> </td> <td style="vertical-align: top;"> <p>B. No</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>Income Tax</p> <p>(e) Methods
(f) Useful lives
(g) Property units
(h) Residual values</p> </td> <td style="vertical-align: top;"> <p>A. Yes</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> </td> <td style="vertical-align: top;"> <p>B. No</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> </td> </tr> </table> | | | <p>Financial Accounting</p> <p>(a) Methods
(b) Useful lives
(c) Property units
(d) Residual values</p> | <p>A. Yes</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> | <p>B. No</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> | <p>Income Tax</p> <p>(e) Methods
(f) Useful lives
(g) Property units
(h) Residual values</p> | <p>A. Yes</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> | <p>B. No</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> |
| <p>Financial Accounting</p> <p>(a) Methods
(b) Useful lives
(c) Property units
(d) Residual values</p> | <p>A. Yes</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> | <p>B. No</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> | | | | | | | |
| <p>Income Tax</p> <p>(e) Methods
(f) Useful lives
(g) Property units
(h) Residual values</p> | <p>A. Yes</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> | <p>B. No</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> | | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | | | | | | | | | | | | | | | |
|---|---|---|--|------|-------------|----------------|----------------|--------------------------|--------------------------|-----------------|--------------------------|--------------------------|------------------|--------------------------|--------------------------|-----------------------------|--------------------------|--------------------------|---------------------------------------|--------------------------|--------------------------|
| | | NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Yes 1/</p> <p>B. <input type="checkbox"/> No</p> <p>Z. <input type="checkbox"/> 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. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged</p> <p>B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved</p> <p>C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account</p> <p>Y. <input type="checkbox"/> Other(s) 1/</p> <p>Z. <input type="checkbox"/> 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="1"> <thead> <tr> <th>Cost</th> <th>A. Expensed</th> <th>B. Capitalized</th> </tr> </thead> <tbody> <tr> <td>(a) Freight-in</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(b) Sales taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(c) Excise taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(d) Architect-engineer fees</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(e) Overhauls (extraordinary repairs)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | Cost | A. Expensed | B. Capitalized | (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> |
| Cost | A. Expensed | B. Capitalized | | | | | | | | | | | | | | | | | | | |
| (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | |
|---|---|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 5.6.0 | <p>Criteria for Capitalization. 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 _____</p> <p>(b) Minimum service life years _____</p> | | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes</p> <p>_____ Minimum aggregate dollar amount capitalized</p> <p>B. <input type="checkbox"/> No</p> | | |

FORM CASB DS-1 (REV 2/96)

V - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|-------------------------------------|-----------------------------|
| Item No. | Item description | | | |
| Part VI Instructions | | | | |
| Where a home office either establishes practices or procedures for the types of costs covered in this Part or accrues 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 (b) 4., <i>General Instructions</i> . | | | | |
| 6.1.0 | Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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.) | | | |
| 6.1.1 | Charges for Vacation Pay | Salaried | | |
| | | Hourly
(1) | Non-
exempt ^{1/}
(2) | Exempt ^{1/}
(3) |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.4 | Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally charged at Least Once Annually | --- | --- | --- |
| | B. Credited to Indirect Cost Pools at Least Once Annually | --- | --- | --- |
| | C. Carried Over to Future Cost Accounting Periods ^{2/} | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| | Z. Not Applicable | --- | --- | --- |
| | ^{1/} For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| | ^{2/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/96)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|--|--|
| Item No. | Item description | | | |
| 6.2.0 | Supplemental Unemployment (Extended Layoff) Benefit Plans. 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.) | | | |
| | A. ___ | When actual payments are made directly to employees | | |
| | B. ___ | When accrued (book account or funds set aside but no trust fund involved) | | |
| | C. ___ | When contributions are made to a nonforfeitable trust fund | | |
| | D. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.3.0 | Severance Pay and Early Retirement. 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.) | | | |
| | A. ___ | Actual payments made | | |
| | B. ___ | Accrued amounts on the basis of past experience | | |
| | C. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.4.0 | Incidental Receipts. (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.) | | | |
| | A. ___ | The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged | | |
| | B. ___ | 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 | | |
| | C. ___ | The entire amount of the receipt is credited directly to Other (Miscellaneous) Income | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| | ^{1/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/96)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.5.0 | <p>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.)</p> <p>A. <input type="checkbox"/> 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</p> <p>B. <input type="checkbox"/> Same as above, except the proceeds are not reduced by all applicable costs</p> <p>C. <input type="checkbox"/> Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged</p> <p>D. <input type="checkbox"/> Proceeds are credited to Other (Miscellaneous) income</p> <p>Y. <input type="checkbox"/> Other: 1/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 61 4., General Instructions.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7.1.0 | <p>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.)</p> <table border="0"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td>___</td> </tr> <tr> <td> 2. Qualified</td> <td>___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td></td> </tr> <tr> <td> a. Costs are measured and assigned on accrual basis</td> <td>___</td> </tr> <tr> <td> b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>___</td> </tr> <tr> <td> 2. Qualified</td> <td></td> </tr> <tr> <td> a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>___</td> </tr> <tr> <td> b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td> c. Collectively bargained plan treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>Y. <input type="checkbox"/> Other: 1/</td> <td>___</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0)</td> <td>___</td> </tr> </tbody> </table> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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. <input type="checkbox"/> Other: 1/ | ___ | Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Other: 1/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 1

| 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>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 Plans 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 90 percent of those defined contribution plan costs allocable to this segment or business unit.)</p> <p>Z. <input type="checkbox"/> Not applicable. (Proceed to item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. 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. Actuarial Cost Method. Identify the actuarial cost method used, including the cost method(s) used to value annuity 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Computation. 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. <input type="checkbox"/> Not applicable, proceed to item 7.2.0.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 2

| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>Post-retirement Benefits (PFBs) 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 PFB 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 items) and enter number of plans.1</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other 1/</td> <td>_____</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0)</td> <td></td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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 1/ | _____ | Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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 1/ | _____ | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>General PFB 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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>G. If this PFB 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 PFB 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.</p> | | | | | | | | | | | | | | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | |
| 7.2.2 | <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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</p> <p>Z. <input type="checkbox"/> Not applicable, proceed to item 7.3.0.</p> | |

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| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Includes Retirees</th> <th colspan="3">Self-Insurance</th> </tr> <tr> <th>Cost Basis (1)</th> <th>Cost Basis (2)</th> <th>Purchased Insurance Rating (3)</th> <th>Projected Average Loss (4)</th> <th>Insurance Administrative Expenses (5)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p>3/ Describe on a Continuation Sheet.</p> | | Policy or Self-Insurance Plan | Cost Accumulation | | Includes Retirees | Self-Insurance | | | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Includes Retirees | Self-Insurance | | | | | | | | | | | | | | | | |
| | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | <p>Continued.</p> <p style="text-align: center;">Column (1) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FFR 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, FFR benefits for retirees are a part of a FFR plan previously reported under 7.2.0.
 Y. Other <u> </u>/</p> <p style="text-align: center;">Column (4) - Purchased Insurance Rating Basis</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> </u>/
 Z. Not applicable.</p> <p style="text-align: center;">Column (5) - Projected Average Loss</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> </u>/
 Z. Not applicable.</p> <p style="text-align: center;">Column (6) - Insurance Administration Expenses</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 pools.
 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 pools. (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> </u>/
 Z. Not applicable.</p> <p><u> </u>/ Describe on a Continuation Sheet.</p> | |

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| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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.)
 B. <input 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
 B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
 C. The plan number as reported on IRS Form 9900, if any
 D. Indicate where costs are accumulated:
 (1) Home office
 (2) Segment
 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.
 1. Stock Options
 2. Stock Appreciation Rights
 3. Cash Incentive
 4. Other (explain)</p> <p>B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives.
 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)</p> | |

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| 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 | Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)
A. <input type="checkbox"/> Yes (Proceed to Item 7.5.1)
B. <input type="checkbox"/> No (Proceed to Item 7.6.0) | |
| 7.5.1 | General Plan Information. On a continuation sheet, for all ESOPs provide the following information:
A. The plan name
B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
C. The plan number as reported on IRS Form 9900, if any
D. Indicate where costs are accumulated:
(1) Home office
(2) Segment
E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.
F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or No).
G. Indicate whether the ESOP is leveraged or nonleveraged.
H. Valuation of Stock or Non-Cash Assets. 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.
I. Forfeitures and Dividends. 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.
J. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated. | |

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| 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 | | | | | | | | | | | | | | | | | |
| 7.6.0 | Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?
A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)
B. <input type="checkbox"/> 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: _____ <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Cost Basis</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>Projected Average Loss</th> <th>Insurance Administrative Expenses</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>
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 <u> </u>
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 <u> </u>
<u> </u> Describe on a Continuation Sheet. | | Policy or Self-Insurance Plan | Cost Accumulation | | Cost Basis | Self-Insurance | | (1) | (2) | Projected Average Loss | Insurance Administrative Expenses | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Cost Basis | Self-Insurance | | | | | | | | | | | | | |
| | (1) | (2) | Projected Average Loss | | Insurance Administrative Expenses | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |

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| 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 | |
| 7.6.1 | <p>Continued.</p> <p style="text-align: center;"><u>Column (3) - Crediting of Dividends and Earned Refunds</u></p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned.</p> <p>B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned.</p> <p>C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance.</p> <p>D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-60(b)(1)(iv).</p> <p>E. Manually Rated - not applicable.</p> <p>Y. Other, or more than one. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (6) - 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. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</p> <p>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.</p> <p>C. The actual amount of losses are considered to represent the projected average loss for the period.</p> <p>Y. Other, or more than one method. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (5) - 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).</p> <p>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).</p> <p>C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).</p> <p>D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).</p> <p>Y. Other 1/</p> <p>Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES | | | | | | | | | |
|---|---|--|--|---------------------------------|--|-----|-----|-----|--|--|--|
| | | NAME OF REPORTING UNIT | | | | | | | | | |
| Item No. | Item description | | | | | | | | | | |
| | <p style="text-align: center;"><u>Part VIII Instructions</u></p> <p><u>FOR HOME OFFICE, AS APPLICABLE (includes home office type operations of subsidiaries, joint ventures, partnerships, etc.), 1/</u></p> <p>This part should be completed <u>only</u> 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.</p> <p>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.</p> <p>8.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Segment or
Other Intermediate Home Office</th> <th style="text-align: center;">CAS Covered
Government Sales</th> <th style="text-align: center;">Government Sales as a
Percentage of Total Sales</th> </tr> <tr> <th style="text-align: center;">(1)</th> <th style="text-align: center;">(2)</th> <th style="text-align: center;">(3)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>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.)</p> <p>A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices</p> <p>B. <input type="checkbox"/> Part VI - Other Costs and Credits</p> <p>C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | (1) | (2) | (3) | | | |
| Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | | | | | | | | | |
| (1) | (2) | (3) | | | | | | | | | |
| | | | | | | | | | | | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</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;">Allocation Base Codes</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 B.3.1, B.3.2, and B.3.3 enter the type of expenses or the name of the expense pools). 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.3.0, 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> | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| B.3.1 | <p>Directly Allocated</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> | |
| B.3.2 | Homogeneous Expense Pools | Allocation Base Code |
| | 1. _____ | _____ |
| | (a) Major functions, activities, and elements of cost include: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | _____ | |
| | 2. _____ | _____ |
| | (a) Major functions, activities, and elements of cost include: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | _____ | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT: |
|---|--|--|
| Item No. | Item description | |
| 8.3.3 | Residual Expenses | Allocation Basis 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 normal 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. | |

FORM CASB DS-1 (REV 2/86)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | GENERAL INSTRUCTIONS |
|---|----------------------|
| <p>1. This Disclosure Statement has been designed to meet the requirements of Public Law 100-675, and persons completing it are to disclose the contractor and its contract cost accounting practices. For complete regulations, instructions and SBCG requirements concerning submission of the Disclosure Statement, refer to Section 9903.202 of Chapter 99 of Title 48 CFR (48 CFR 9903.202).</p> <p>2. Part I of the Statement provides general information concerning each reporting unit (e.g., segment, department 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 detailed description of the home office costs see 48 CFR 9904.403.</p> <p>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.</p> <p>4. Each home office required to disclose its cost accounting practices for segments performing 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 which establishes practices or procedures for the types of costs covered by Parts V, VI and VII so incurs and then allocates these types of costs to its segments, the home office may combine 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 expenses.</p> <p>5. The Statement must be signed by an authorized signatory of the reporting unit.</p> <p>6. The Disclosure Statement should be reviewed by marking the appropriate line or inserting the appropriate letter code which describes the segment's reporting unit's cost accounting practices.</p> <p>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 providing 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.</p> <p>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 used as 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 procedure 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.</p> <p>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 (48 CFR 9903.202-3).</p> | |

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| | |
|--|---|
| <p>COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679</p> | <p style="text-align: center;">GENERAL INSTRUCTIONS</p> <p>10. Amendments shall be submitted to the same offices to which submission would have been made were an original Disclosure Statement filed.</p> <p>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.</p> <p>12. Use of this Disclosure Statement, amended February 1996, shall be phased in as follows:</p> <p>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.</p> <p>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.</p> |
| <p>ATTACHMENT - Blank Continuation Sheet</p> | |

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| | | | |
|--|-------------------------|--|--|
| <p>COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679</p> | | <p style="text-align: center;">CONTINUATION SHEET</p> | |
| | | <p>NAME OF REPORTING UNIT</p> | |
| <p>Item
No.</p> | <p>Item description</p> | | |
| | | | |

FORM CASB DS-1 (REV 2/96)

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | COVER SHEET AND CERTIFICATION |
|--|---|
| 0.1 | Company or Reporting Unit.
Name _____
Street Address _____
City, State, & Zip Code _____
Division or Subsidiary of (if applicable) _____ |
| 0.2 | Reporting Unit: (Mark one.)
A. <input type="checkbox"/> Business Unit comprising an entire business organization which is not divided into segments.
B. 1. <input type="checkbox"/> Corporate Home Office
2. <input type="checkbox"/> Intermediate Level Home Office
3. <input type="checkbox"/> Segment or business unit reporting directly to a home office. |
| 0.3 | Official to Contact Concerning this Statement.
Name and Title _____
Phone number (including area code and extension) _____ |
| 0.4 | Statement Type and Effective Date:
A. (Mark type of submission. If a revision, enter number)
(a) <input type="checkbox"/> Original Statement
(b) <input type="checkbox"/> Revised Statement; Revision No. _____
B. Effective Date of this Statement/Revision: _____ |
| 0.5 | Statement Submitted To (Provide office name, location and telephone number, include area code and extension):
(a) Cognizant Federal Agency: _____
(b) Cognizant Federal Auditor: _____ |
| 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. | |
| _____ (Name)
_____ (Title) | |
| <small>THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. § 1001</small> | |

FORM CASH DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT |
|--|---|
| 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. <input type="checkbox"/> Corporation
B. <input type="checkbox"/> Partnership
C. <input type="checkbox"/> Proprietorship
D. <input type="checkbox"/> Not-for-profit organization
E. <input type="checkbox"/> Joint Venture
F. <input type="checkbox"/> Federally Funded Research and Development Center (FFRDC)
Y. <input type="checkbox"/> Other (Specify) _____ |
| 1.2.0 | Predominant Type of Government Sales. (Mark one.) 1/
A. <input type="checkbox"/> Manufacturing
B. <input type="checkbox"/> Research and Development
C. <input type="checkbox"/> Construction
D. <input type="checkbox"/> Services
Y. <input type="checkbox"/> 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. <input type="checkbox"/> Less than 10%
B. <input type="checkbox"/> 10% - 50%
C. <input type="checkbox"/> 51% - 80%
D. <input type="checkbox"/> 81% - 95%
E. <input type="checkbox"/> Over 95% |
| 1.4.0 | Description of Your Cost Accounting System for Government Contracts and Subcontracts. (Mark the appropriate level(s) and if more than one is marked, explain on a continuation sheet.) 2/
A. <input type="checkbox"/> Standard costs - Job order
B. <input type="checkbox"/> Standard costs - Process
C. <input type="checkbox"/> Actual costs - Job order
D. <input type="checkbox"/> Actual costs - Process
Y. <input type="checkbox"/> Other(s) 2/ |
| <small>1/ Do not complete when Part I is filed in conjunction with Part VIII.
 2/ Describe on a Continuation Sheet.</small> | |

FORM CASH DS-1 (REV 2/96)

I - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 1.5.0 | Identification of Differences Between Contract Cost Accounting and Financial Accounting Records.
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. | |
| 1.6.0 | Unallowable Costs. 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.) | |
| 1.6.1 | Incurred costs.
A. <input type="checkbox"/> Specifically identified and recorded separately in the formal financial accounting records.
B. <input type="checkbox"/> Identified in separately maintained accounting records or workpapers.
C. <input type="checkbox"/> Identifiable through use of less formal accounting techniques that permit audit verification.
D. <input type="checkbox"/> Determinable by other means. }/ | |
| 1.6.2 | Estimated costs.
A. <input type="checkbox"/> By designation and description (in backup data, workpapers, etc) which have specifically been identified and recognized in making estimates.
B. <input type="checkbox"/> By description of any other estimating technique employed to provide appropriate recognition of any unallowable amounts pertinent to the estimates.
C. <input type="checkbox"/> Other. }/ | |
| 1.7.0 | Fiscal Year: _____ (Specify twelve month period used for financial accounting and reporting purposes, e.g., 1/1 to 12/31.) | |
| 1.7.1 | Cost Accumulation Period: _____ (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.) | |
| }/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/86)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT |
|--|--|--|
| 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. <input type="checkbox"/> Standard costs (Describe the type of standards used.) }/
B. <input type="checkbox"/> Actual Costs
Y. <input type="checkbox"/> Other(s) }/
Z. <input type="checkbox"/> 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. <input type="checkbox"/> Standard costs }/
B. <input type="checkbox"/> Average Costs }/
C. <input type="checkbox"/> First in, first out
D. <input type="checkbox"/> Last in, first out
Y. <input type="checkbox"/> Other(s) }/
Z. <input type="checkbox"/> Not applicable | |
| }/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/86)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | |
|---|---|--|--|
| Item No. | Item description | | |
| 2.3.0 | <p>Timing of Charging Direct Material. (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. <input type="checkbox"/> When orders are placed
 B. <input type="checkbox"/> When both the material and invoice are received
 C. <input type="checkbox"/> When material is issued or released to a process, batch, or similar intermediate cost objective
 D. <input type="checkbox"/> When material is issued or released to a final cost objective
 E. <input type="checkbox"/> When invoices are paid
 Y. <input type="checkbox"/> Other(s) <u> </u>
 Z. <input type="checkbox"/> Not applicable</p> | | |
| 2.4.0 | <p>Variences from Standard Costs for Direct Material. (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>Type of Variance.</p> <p>A. <input type="checkbox"/> Price
 B. <input type="checkbox"/> Usage
 C. <input type="checkbox"/> Combined (A and B)
 Y. <input type="checkbox"/> Other(s) <u> </u></p> | | |
| 2.4.2 | <p>Level of Production Unit used to Accumulate Variance. Indicate which level of production unit is used as a basis for accumulating material variances.</p> <p>A. <input type="checkbox"/> Plant-wide Basis
 B. <input type="checkbox"/> By Department
 C. <input type="checkbox"/> By Product or Product Line
 Y. <input type="checkbox"/> Other(s) <u> </u></p> | | |
| 2.4.3 | <p>Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance.</p> | | |
| 2.4.4 | <p>Revisions. Standard costs for direct materials are revised:</p> <p>A. <input type="checkbox"/> Semiannually
 B. <input type="checkbox"/> Annually
 C. <input type="checkbox"/> Revised as needed, but at least once annually
 Y. <input type="checkbox"/> Other(s) <u> </u></p> | | |
| <p><u> </u> Describe on a Continuation Sheet.</p> | | | |

FORM CASB DS-1 (REV 2/96)

II - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--------------|--|-----------------------|--|--|---------------|-------------|--------------|----------------------------|-----------|-----------|-----------|---|-----------|-----------|-----------|---|-----------|-----------|-----------|-----------------------------------|-----------|-----------|-----------|-------------------------------------|-----------|-----------|-----------|-------------------------------------|-----------|-----------|-----------|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.5.0 | <p>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.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th colspan="3" style="text-align: center;">Direct Labor Category</th> </tr> <tr> <th style="text-align: center;">Manufacturing</th> <th style="text-align: center;">Engineering</th> <th style="text-align: center;">Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Individual/actual rates</td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> </tr> <tr> <td>B. Average rates - uncompensated overtime hours included in computation <u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> </tr> <tr> <td>C. Average rates - uncompensated overtime hours excluded from computation</td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> </tr> <tr> <td>D. Standard costs/rates <u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> </tr> <tr> <td>Y. Other(s) <u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> </tr> </tbody> </table> | | | | Direct Labor Category | | | Manufacturing | Engineering | Other Direct | A. Individual/actual rates | <u> </u> | <u> </u> | <u> </u> | B. Average rates - uncompensated overtime hours included in computation <u> </u> | <u> </u> | <u> </u> | <u> </u> | C. Average rates - uncompensated overtime hours excluded from computation | <u> </u> | <u> </u> | <u> </u> | D. Standard costs/rates <u> </u> | <u> </u> | <u> </u> | <u> </u> | Y. Other(s) <u> </u> | <u> </u> | <u> </u> | <u> </u> | Z. Labor category is not applicable | <u> </u> | <u> </u> | <u> </u> |
| | Direct Labor Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Manufacturing | Engineering | Other Direct | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Individual/actual rates | <u> </u> | <u> </u> | <u> </u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Average rates - uncompensated overtime hours included in computation <u> </u> | <u> </u> | <u> </u> | <u> </u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Average rates - uncompensated overtime hours excluded from computation | <u> </u> | <u> </u> | <u> </u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Standard costs/rates <u> </u> | <u> </u> | <u> </u> | <u> </u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) <u> </u> | <u> </u> | <u> </u> | <u> </u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Labor category is not applicable | <u> </u> | <u> </u> | <u> </u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.0 | <p>Variences from Standard Costs for Direct Labor. (Do not complete this item unless you use a standard cost/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.)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.1 | <p>Type of Variance.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th colspan="3" style="text-align: center;">Direct Labor Category</th> </tr> <tr> <th style="text-align: center;">Manufacturing</th> <th style="text-align: center;">Engineering</th> <th style="text-align: center;">Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Rate</td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> </tr> <tr> <td>B. Efficiency</td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> </tr> <tr> <td>C. Combined (A and B)</td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> </tr> <tr> <td>Y. Other(s) <u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> <td style="text-align: center;"><u> </u></td> </tr> </tbody> </table> | | | | Direct Labor Category | | | Manufacturing | Engineering | Other Direct | A. Rate | <u> </u> | <u> </u> | <u> </u> | B. Efficiency | <u> </u> | <u> </u> | <u> </u> | C. Combined (A and B) | <u> </u> | <u> </u> | <u> </u> | Y. Other(s) <u> </u> | <u> </u> | <u> </u> | <u> </u> | Z. Labor category is not applicable | <u> </u> | <u> </u> | <u> </u> | | | | |
| | Direct Labor Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Manufacturing | Engineering | Other Direct | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Rate | <u> </u> | <u> </u> | <u> </u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Efficiency | <u> </u> | <u> </u> | <u> </u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Combined (A and B) | <u> </u> | <u> </u> | <u> </u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) <u> </u> | <u> </u> | <u> </u> | <u> </u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Labor category is not applicable | <u> </u> | <u> </u> | <u> </u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p><u> </u> Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

II - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-670 | | PART II - DIRECT COSTS | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|-------------------------------|-------------------|--------------|-----------------------|-------|-------------------|---------------------------------------|-------------|--------------|---------------------|--|-----|-----|------------------|-----|-----|-----|-------------------------------|-----|-----|-----|---------------------------|-----|-----|-----|-------------------------------------|-----|-----|-----|
| | | NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.2 | <p>Level of Production Unit used to Accumulate Variances. Indicate which level of production unit is used as a basis for accumulating the labor variances.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th colspan="3" style="text-align: center;">Direct Labor Category</th> </tr> <tr> <th style="text-align: center;">Manufacturing</th> <th style="text-align: center;">Engineering</th> <th style="text-align: center;">Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Plant-wide basis</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>B. By department</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>C. By product or product line</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>Y. Other(s) ^{1/}</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> </tbody> </table> | | | | 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 | ___ | ___ | ___ |
| | 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 | <p>Method of Disposition of Variances. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.4 | <p>Revisions. Standard costs for direct labor are revised:</p> <p>A. ___ Semiannually</p> <p>B. ___ Annually</p> <p>C. ___ Revised as needed, but at least once annually</p> <p>Y. ___ Other(s) ^{1/}</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.7.0 | <p>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.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.7.1 | <p>When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar cost objectives the charge is based on:</p> <p>A. ___ Actual Costs</p> <p>B. ___ Per Diem Rates</p> <p>C. ___ Lodging at actual costs and subsistence at per diem</p> <p>Y. ___ Other Method ^{1/}</p> <p>Z. ___ Not Applicable</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.8.0 | <p>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.)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Circumstance</th> <th style="text-align: center;">A. Yes</th> <th style="text-align: center;">B. No</th> <th style="text-align: center;">C. Not Applicable</th> </tr> </thead> <tbody> <tr> <td>(a) Transfers to other jobs/contracts</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(b) Unused or excess materials remaining upon completion of contract</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> </tbody> </table> <p>^{1/} Describe on a Continuation Sheet.</p> | | | Circumstance | A. Yes | B. No | C. Not Applicable | (a) Transfers to other jobs/contracts | ___ | ___ | ___ | (b) Unused or excess materials remaining upon completion of contract | ___ | ___ | ___ | | | | | | | | | | | | | | | |
| Circumstance | A. Yes | B. No | C. Not Applicable | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Transfers to other jobs/contracts | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Unused or excess materials remaining upon completion of contract | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-670 | | PART III - DIRECT VS. INDIRECT COSTS | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|---|--|----------------|----------------|--------------------|--|-----------------|------------------|------------------------------|---------------------------|-----------------------|-------------------------------|-----|-----|---------------------------------|-----|-----|--|-----|-----|--------------------------|-----|-----|----------------|-----|-----|--|-----|-----|
| | | NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1.0 | <p>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.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.2.0 | <p>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, 3.2.7, and 3.2.8, enter one of the Codes A through F, or Y, to indicate how the cost 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.)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">Treatment Code</th> </tr> </thead> <tbody> <tr> <td style="width: 50%;">A. Direct material</td> <td style="width: 50%;">E. Sometimes direct/Sometimes indirect</td> </tr> <tr> <td>B. Direct labor</td> <td>F. Indirect only</td> </tr> <tr> <td>C. Direct material and labor</td> <td>Y. Other(s) ^{1/}</td> </tr> <tr> <td>D. Other direct costs</td> <td>Z. Not applicable</td> </tr> </tbody> </table> | | | 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 | | | | | | | | | | | | | | | | | |
| 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 | <p>Functions, Elements of Cost, or Transactions Related to Direct Material</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="text-align: center;">Treatment Code</th> <th style="text-align: center;">Name of Pool(s)</th> </tr> </thead> <tbody> <tr> <td>(a) Cash Discounts on Purchases</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(b) Freight in</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(c) Income from Sale of Scrap</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(d) Income from Sale of Salvage</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(e) Incoming Material Inspection (receiving)</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(f) Inventory adjustment</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(g) Purchasing</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> </tbody> </table> <p>^{1/} Describe on a Continuation Sheet.</p> | | | | Treatment Code | Name of Pool(s) | (a) Cash Discounts on Purchases | ___ | ___ | (b) Freight in | ___ | ___ | (c) Income from Sale of Scrap | ___ | ___ | (d) Income from Sale of Salvage | ___ | ___ | (e) Incoming Material Inspection (receiving) | ___ | ___ | (f) Inventory adjustment | ___ | ___ | (g) Purchasing | ___ | ___ | (h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases | ___ | ___ |
| | Treatment Code | Name of Pool(s) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Cash Discounts on Purchases | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Freight in | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Income from Sale of Scrap | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Income from Sale of Salvage | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Incoming Material Inspection (receiving) | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Inventory adjustment | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Purchasing | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-673 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT | |
|---|---|--|-----------------|
| Item No. | Item description | | |
| 3.2.2 | <u>Functions, Elements of Cost, or Transactions Related to Direct Labor</u> | Treatment Code | Name of Pool(s) |
| | (a) Incentive Compensation | --- | _____ |
| | (b) Holiday Differential (Premium Pay) | --- | _____ |
| | (c) Vacation Pay | --- | _____ |
| | (d) Overtime Premium Pay | --- | _____ |
| | (e) Shift Premium Pay | --- | _____ |
| | (f) Pension Costs | --- | _____ |
| | (g) Post Retirement Benefits Other Than Pensions | --- | _____ |
| | (h) Health Insurance | --- | _____ |
| | (i) Life Insurance | --- | _____ |
| | (j) Other Deferred Compensation (1) | --- | _____ |
| | (k) Training | --- | _____ |
| | (l) Sick Leave | --- | _____ |
| 1/ Describe on a Continuation Sheet. | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-673 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT | |
|---|---|--|-----------------|
| Item No. | Item description | | |
| 3.2.3 | <u>Functions, Elements of Cost, or Transactions - Miscellaneous</u> | Treatment Code | Name of Pool(s) |
| | (a) Design Engineering (in-house) | --- | _____ |
| | (b) Drafting (in-house) | --- | _____ |
| | (c) Computer Operations (in-house) | --- | _____ |
| | (d) Contract Administration | --- | _____ |
| | (e) Subcontract Administration Costs | --- | _____ |
| | (f) Freight Out (Finished product) | --- | _____ |
| | (g) Line (or production) Inspection | --- | _____ |
| | (h) Packaging and Preservation | --- | _____ |
| | (i) Preproduction Costs and Start-up Costs | --- | _____ |
| | (j) Departmental Supervision | --- | _____ |
| | (k) Professional Services (consultant fees) | --- | _____ |
| | (l) Purchased Labor of Direct Nature (on premises) | --- | _____ |
| | (m) Purchased Labor of Direct Nature (off premises) | --- | _____ |
| | (n) Rearrangement Costs | --- | _____ |
| | (o) Rework Costs | --- | _____ |
| | (p) Royalties | --- | _____ |
| | (q) Scrap Work | --- | _____ |
| | (r) Special Test Equipment | --- | _____ |
| | (s) Special Tooling | --- | _____ |
| | (t) Warranty Costs | --- | _____ |
| | (u) Rental Costs | --- | _____ |
| | (v) Travel and Subsistence | --- | _____ |
| | (w) Employee Severance Pay | --- | _____ |
| | (x) Security Guards | --- | _____ |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|--|--|----------|---------------------------------|------------------|-----------------------|---|------------------|---|----------|---|-----------------------|---|-------------------------|---|--|--|---|--|----------------|--|---|--|------------------------|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | |
| Part IV Instructions | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>For the purpose of this part, indirect costs have been divided into three categories: (1) manufacturing, engineering, and comparable indirect costs, (2) general and administrative (G&A) expenses, and (3) service contract 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 border="0"> <tr> <td>A. Sales</td> <td>H. Direct labor dollars</td> </tr> <tr> <td>B. Cost of sales</td> <td>I. Direct labor hours</td> </tr> <tr> <td>C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead)</td> <td>J. Machine hours</td> </tr> <tr> <td>D. Value added cost input (total cost input less direct material and subcontract costs)</td> <td>K. Usage</td> </tr> <tr> <td>E. Total cost incurred (total cost input plus G&A expenses)</td> <td>L. Unit of production</td> </tr> <tr> <td>F. Prime cost (Direct material, direct labor and other direct cost)</td> <td>M. Direct material cost</td> </tr> <tr> <td>G. Processing or conversion cost (direct labor and applicable overhead)</td> <td>N. Total payroll dollars (Direct and indirect employees)</td> </tr> <tr> <td></td> <td>O. Headcount or number of employees (Direct and indirect employees)</td> </tr> <tr> <td></td> <td>P. Square feet</td> </tr> <tr> <td></td> <td>Y. Other(s), or more than one basis (Describe on a continuation sheet.)</td> </tr> <tr> <td></td> <td>Z. Pool not applicable</td> </tr> </table> | | | | A. Sales | H. Direct labor dollars | B. Cost of sales | I. Direct labor hours | C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | D. Value added cost input (total cost input less direct material and subcontract costs) | K. Usage | E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | O. Headcount or number of employees (Direct and indirect employees) | | P. Square feet | | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | Z. Pool not applicable |
| A. Sales | H. Direct labor dollars | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Cost of sales | I. Direct labor hours | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Value added cost input (total cost input less direct material and subcontract costs) | K. Usage | | | | | | | | | | | | | | | | | | | | | | | | |
| E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | | | | | | | | | | | | | | | | | | | | | | | | |
| F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | | | | | | | | | | | | | | | | | | | | | | | | |
| G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | |
| | O. Headcount or number of employees (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | |
| | P. Square feet | | | | | | | | | | | | | | | | | | | | | | | | |
| | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | | | | | | | | | | | | | | | | | | | | | | | |
| | Z. Pool not applicable | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Overhead Pools. 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> <table border="0" style="width: 100%;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right; vertical-align: bottom;">Allocation
Base Code</td> </tr> <tr> <td>1. _____</td> <td style="text-align: right;">_____</td> </tr> <tr> <td>(a) Major functions, activities, and elements of cost included:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> <tr> <td>(b) Description/Make up of the allocation base:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> </table> | | | | Allocation
Base Code | 1. _____ | _____ | (a) Major functions, activities, and elements of cost included: | | _____ | | (b) Description/Make up of the allocation base: | | _____ | | | | | | | | | | | |
| | Allocation
Base Code | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Description/Make up of the allocation base: | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | |
|---|---|--|--|--|---------------------------------|--|-------|---|--|-------|--|---|--|-------|--|
| Item No. | Item description | | | | | | | | | | | | | | |
| 4.1.0 | Continued. | | | | | | | | | | | | | | |
| | | Allocation
Base Code | | | | | | | | | | | | | |
| | 2. _____ | _____ | | | | | | | | | | | | | |
| | (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | | |
| | _____ | | | | | | | | | | | | | | |
| | (b) Description/Make up of the allocation base: | | | | | | | | | | | | | | |
| | _____ | | | | | | | | | | | | | | |
| 4.2.0 | <p>General and Administrative (G&A) Expense Pools. Select among the three categories of pools below that describe 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> <table border="0" style="width: 100%;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right; vertical-align: bottom;">Allocation
Base Code</td> </tr> <tr> <td>Single Pool Containing G&A Expenses Only</td> <td style="text-align: right;">_____</td> </tr> <tr> <td>(a) Major functions, activities, and elements of cost included:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> <tr> <td>(b) Description/Make up of the allocation base:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> </table> | | | | Allocation
Base Code | Single Pool Containing G&A Expenses Only | _____ | (a) Major functions, activities, and elements of cost included: | | _____ | | (b) Description/Make up of the allocation base: | | _____ | |
| | Allocation
Base Code | | | | | | | | | | | | | | |
| Single Pool Containing G&A Expenses Only | _____ | | | | | | | | | | | | | | |
| (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | |
| (b) Description/Make up of the allocation base: | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.2.0 | Continued. | |
| | <u>Single Pool Containing Both G&A and Non-G&A Expenses</u> | Allocation Base Code |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | <u>Special Allocations</u> | Allocation Base Code |
| | 1. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | 2. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |

IV - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 4.3.0 | <u>Service Center and Expense Pool Allocation Bases.</u> | |
| | 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 unit and occupancy pools and fringe benefit pools. | |
| | <u>Category Code</u> | |
| | Generally, costs incurred by such centers or pools are, or can be, charged or allocated (1) 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 (2) 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". | |
| | <u>Rate Code</u> | |
| | 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 F, 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. | |
| | Service Center or Expense Pool | Allocation Category Base Rate Code Code Code
— (1) — (2) — (3) |
| | 1. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | 2. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--|-----------|-----------------------|-----|---------------------|-----|------------------------------------|-----|---|-----|-------------------------------------|-----|-------------------|-----|---------------------------------------|-----|---|-----|---|-----|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | |
| 4.4.0 | <p>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 letter) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Prorated to users on the basis of charges made, at least once annually
 B. <input type="checkbox"/> All charged or credited to indirect cost pools at least once annually
 Y. <input type="checkbox"/> Other: 1/
 Z. <input type="checkbox"/> Service center is not applicable to reporting unit</p> | | | | | | | | | | | | | | | | | | | | | |
| 4.5.0 | <p>Application of Overhead and G&A Rates to Specified Transactions or Costs.</p> <p>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.</p> <p>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.</p> <p style="text-align: center;">Rate Code</p> <p>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</p> <table border="0"> <thead> <tr> <th>Transaction or Cost to Which Indirect Costs May be Allocated</th> <th>Rate Code</th> </tr> </thead> <tbody> <tr> <td>(a) Subcontract costs</td> <td>---</td> </tr> <tr> <td>(b) Purchased labor</td> <td>---</td> </tr> <tr> <td>(c) Government-furnished materials</td> <td>---</td> </tr> <tr> <td>(d) Self-constructed depreciable assets</td> <td>---</td> </tr> <tr> <td>(e) Labor on installation of assets</td> <td>---</td> </tr> <tr> <td>(f) Off-site work</td> <td>---</td> </tr> <tr> <td>(g) Interorganizational transfers out</td> <td>---</td> </tr> <tr> <td>(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 transferee's G&A expenses are included.)</td> <td>---</td> </tr> <tr> <td>(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.)</td> <td>---</td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | Transaction or Cost to Which Indirect Costs May be Allocated | Rate Code | (a) Subcontract costs | --- | (b) Purchased labor | --- | (c) Government-furnished materials | --- | (d) Self-constructed depreciable assets | --- | (e) Labor on installation of assets | --- | (f) Off-site work | --- | (g) Interorganizational transfers out | --- | (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 transferee's G&A expenses are included.) | --- | (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.) | --- |
| Transaction or Cost to Which Indirect Costs May be Allocated | Rate Code | | | | | | | | | | | | | | | | | | | | | |
| (a) Subcontract costs | --- | | | | | | | | | | | | | | | | | | | | | |
| (b) Purchased labor | --- | | | | | | | | | | | | | | | | | | | | | |
| (c) Government-furnished materials | --- | | | | | | | | | | | | | | | | | | | | | |
| (d) Self-constructed depreciable assets | --- | | | | | | | | | | | | | | | | | | | | | |
| (e) Labor on installation of assets | --- | | | | | | | | | | | | | | | | | | | | | |
| (f) Off-site work | --- | | | | | | | | | | | | | | | | | | | | | |
| (g) Interorganizational transfers out | --- | | | | | | | | | | | | | | | | | | | | | |
| (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 transferee's G&A expenses are included.) | --- | | | | | | | | | | | | | | | | | | | | | |
| (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.) | --- | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

IV - 5

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.6.0 | <p>Independent Research and Development (IR&D) and Bid and Proposal (B&P) Costs. 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 letter(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.
 B. <input type="checkbox"/> Allocated to Federal contracts or similar cost objectives by means of a separate pool.
 C. <input type="checkbox"/> Transferred to the corporate or home office level for reallocation to the benefiting segments.
 Y. <input type="checkbox"/> Other 1/
 Z. <input type="checkbox"/> Not applicable</p> | |
| 4.7.0 | <p>Cost of Capital Committed to Facilities. 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; (and is assigned in the same manner as the facilities to which it relates.)
 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.)
 C. <input type="checkbox"/> By the "alternative allocation process" described in instructions for Form CASB-CMF.
 Z. <input type="checkbox"/> Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

IV - 6

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | |
|--|---|---|--|--|--|---|---|
| | | NAME OF REPORTING UNIT | | | | | |
| Item No. | Item description | | | | | | |
| | 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 64. General Instructions. | | | | | | |
| 5.1.0 | <p>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 changes 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.)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>Column (1)-Depreciation Method Code</p> <p>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</p> </td> <td style="vertical-align: top;"> <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>Column (3)-Property Units Code</p> <p>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/}</p> </td> <td style="vertical-align: top;"> <p>Column (4)-Residual Value Code</p> <p>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/}</p> </td> </tr> </table> | | | <p>Column (1)-Depreciation Method Code</p> <p>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</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> | <p>Column (3)-Property Units Code</p> <p>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/}</p> | <p>Column (4)-Residual Value Code</p> <p>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/}</p> |
| <p>Column (1)-Depreciation Method Code</p> <p>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</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> | | | | | | |
| <p>Column (3)-Property Units Code</p> <p>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/}</p> | <p>Column (4)-Residual Value Code</p> <p>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/}</p> | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | |

FORM CASB DS-1 (REV 2/98)

V - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | | | |
|---|---|---|--------------------------------|---|--|---|---|--|---|
| | | NAME OF REPORTING UNIT | | | | | | | |
| Item No. | Item description | | | | | | | | |
| 5.1.0 | Continued. | | | | | | | | |
| | Asset Category | Depreciation Method Code (1) | Useful Life Code (2) | | | | | | |
| | | Property Units Code (3) | Residual Value Code (4) | | | | | | |
| | (a) Land improvements | --- | --- | | | | | | |
| | (b) Building | --- | --- | | | | | | |
| | (c) Building improvements | --- | --- | | | | | | |
| | (d) Leasehold improvements | --- | --- | | | | | | |
| | (e) Machinery and equipment | --- | --- | | | | | | |
| | (f) Furniture and fixtures | --- | --- | | | | | | |
| | (g) Automobiles and trucks | --- | --- | | | | | | |
| | (h) Data processing equipment | --- | --- | | | | | | |
| | (i) Programming/reprogramming costs | --- | --- | | | | | | |
| | (j) Patterns and dies | --- | --- | | | | | | |
| | (k) Tools | --- | --- | | | | | | |
| | (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.) | --- | --- | | | | | | |
| 5.2.0 | <p>Depreciation Practices for Contract, 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.)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>Financial Accounting</p> <p>(a) Methods
(b) Useful lives
(c) Property units
(d) Residual values</p> </td> <td style="vertical-align: top;"> <p>A. Yes</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> </td> <td style="vertical-align: top;"> <p>B. No</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>Income Tax</p> <p>(e) Methods
(f) Useful lives
(g) Property units
(h) Residual values</p> </td> <td style="vertical-align: top;"> <p>A. Yes</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> </td> <td style="vertical-align: top;"> <p>B. No</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> </td> </tr> </table> | | | <p>Financial Accounting</p> <p>(a) Methods
(b) Useful lives
(c) Property units
(d) Residual values</p> | <p>A. Yes</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> | <p>B. No</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> | <p>Income Tax</p> <p>(e) Methods
(f) Useful lives
(g) Property units
(h) Residual values</p> | <p>A. Yes</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> | <p>B. No</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> |
| <p>Financial Accounting</p> <p>(a) Methods
(b) Useful lives
(c) Property units
(d) Residual values</p> | <p>A. Yes</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> | <p>B. No</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> | | | | | | | |
| <p>Income Tax</p> <p>(e) Methods
(f) Useful lives
(g) Property units
(h) Residual values</p> | <p>A. Yes</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> | <p>B. No</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> | | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | | | | | | | | | | | | | | | |
|---|---|---|--|------|-------------|----------------|----------------|--------------------------|--------------------------|-----------------|--------------------------|--------------------------|------------------|--------------------------|--------------------------|-----------------------------|--------------------------|--------------------------|---------------------------------------|--------------------------|--------------------------|
| | | NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Yes 1/</p> <p>B. <input type="checkbox"/> No</p> <p>Z. <input type="checkbox"/> 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. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged</p> <p>B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved</p> <p>C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account</p> <p>Y. <input type="checkbox"/> Other(s) 1/</p> <p>Z. <input type="checkbox"/> 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="1"> <thead> <tr> <th>Cost</th> <th>A. Expensed</th> <th>B. Capitalized</th> </tr> </thead> <tbody> <tr> <td>(a) Freight-in</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(b) Sales taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(c) Excise taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(d) Architect-engineer fees</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(e) Overhauls (extraordinary repairs)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | Cost | A. Expensed | B. Capitalized | (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> |
| Cost | A. Expensed | B. Capitalized | | | | | | | | | | | | | | | | | | | |
| (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | |
|---|---|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 5.6.0 | <p>Criteria for Capitalization. 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 _____</p> <p>(b) Minimum service life years _____</p> | | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes</p> <p>_____ Minimum aggregate dollar amount capitalized</p> <p>B. <input type="checkbox"/> No</p> | | |

FORM CASB DS-1 (REV 2/96)

V - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|-------------------------------------|-----------------------------|
| Item No. | Item description | | | |
| Part VI Instructions | | | | |
| Where a home office either establishes practices or procedures for the types of costs covered in this Part or accrues 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 (b) 4., <i>General Instructions</i> . | | | | |
| 6.1.0 | Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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.) | | | |
| 6.1.1 | Charges for Vacation Pay | Salaried | | |
| | | Hourly
(1) | Non-
exempt ^{1/}
(2) | Exempt ^{1/}
(3) |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.4 | Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally charged at Least Once Annually | --- | --- | --- |
| | B. Credited to Indirect Cost Pools at Least Once Annually | --- | --- | --- |
| | C. Carried Over to Future Cost Accounting Periods ^{2/} | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| | Z. Not Applicable | --- | --- | --- |
| | ^{1/} For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| | ^{2/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/86)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|--|--|
| Item No. | Item description | | | |
| 6.2.0 | Supplemental Unemployment (Extended Layoff) Benefit Plans. 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.) | | | |
| | A. ___ | When actual payments are made directly to employees | | |
| | B. ___ | When accrued (book account or funds set aside but no trust fund involved) | | |
| | C. ___ | When contributions are made to a nonforfeitable trust fund | | |
| | D. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.3.0 | Severance Pay and Early Retirement. 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.) | | | |
| | A. ___ | Actual payments made | | |
| | B. ___ | Accrued amounts on the basis of past experience | | |
| | C. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.4.0 | Incidental Receipts. (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.) | | | |
| | A. ___ | The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged | | |
| | B. ___ | 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 | | |
| | C. ___ | The entire amount of the receipt is credited directly to Other (Miscellaneous) Income | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| | ^{1/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/86)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.5.0 | <p>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.)</p> <p>A. <input type="checkbox"/> 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</p> <p>B. <input type="checkbox"/> Same as above, except the proceeds are not reduced by all applicable costs</p> <p>C. <input type="checkbox"/> Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged</p> <p>D. <input type="checkbox"/> Proceeds are credited to Other (Miscellaneous) Income</p> <p>Y. <input type="checkbox"/> Other: 1/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 61 4., General Instructions.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7.1.0 | <p>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.)</p> <table border="0"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td>___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td></td> </tr> <tr> <td>a. Costs are measured and assigned on accrual basis</td> <td>___</td> </tr> <tr> <td>b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td></td> </tr> <tr> <td>a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>___</td> </tr> <tr> <td>b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>c. Collectively bargained plan treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>Y. <input type="checkbox"/> Other: 1/</td> <td>___</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0)</td> <td>___</td> </tr> </tbody> </table> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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. <input type="checkbox"/> Other: 1/ | ___ | Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Other: 1/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 1

| 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>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 Plans 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 90 percent of those defined contribution plan costs allocable to this segment or business unit.)</p> <p>Z. <input type="checkbox"/> Not applicable. (Proceed to item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. Where numerous plans are listed under 7.1.0.B. (including 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. Actuarial Cost Method. Identify the actuarial cost method used, including the cost method(s) used to value annuity 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Computation. 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. <input type="checkbox"/> Not applicable, proceed to item 7.2.0.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 2

| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>Post-retirement Benefits (PFBs) 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 PFB 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 items) and enter number of plans.1</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other 1/</td> <td>_____</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0)</td> <td></td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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 1/ | _____ | Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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 1/ | _____ | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>General PFB 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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>G. If this PFB 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 PFB 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.</p> | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</p> <p>Z. <input type="checkbox"/> Not applicable, proceed to item 7.3.0.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 4

| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Includes Retirees</th> <th colspan="3">Self-Insurance</th> </tr> <tr> <th>Cost (1)</th> <th>Cost Basis (2)</th> <th>Purchased Insurance Rating (4)</th> <th>Projected Average Loss (5)</th> <th>Insurance Administrative Expenses (6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p>3/ Describe on a Continuation Sheet.</p> | | Policy or Self-Insurance Plan | Cost Accumulation | | Includes Retirees | Self-Insurance | | | Cost (1) | Cost Basis (2) | Purchased Insurance Rating (4) | Projected Average Loss (5) | Insurance Administrative Expenses (6) | | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Includes Retirees | Self-Insurance | | | | | | | | | | | | | | | | |
| | Cost (1) | Cost Basis (2) | Purchased Insurance Rating (4) | | Projected Average Loss (5) | Insurance Administrative Expenses (6) | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | <p><i>Continued.</i></p> <p style="text-align: center;">Column (1) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FFR 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.D.
 C. Yes, FFR benefits for retirees are a part of a FFR plan previously reported under 7.2.D.
 Y. Other <i>/</i></p> <p style="text-align: center;">Column (4) - Purchased Insurance Rating Basis</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 <i>/</i>
 Z. Not applicable.</p> <p style="text-align: center;">Column (5) - Projected Average Loss</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 <i>/</i>
 Z. Not applicable.</p> <p style="text-align: center;">Column (6) - Insurance Administration Expenses</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 pools.
 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 pools. (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 <i>/</i>
 Z. Not applicable.</p> <p><i>/</i> Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

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| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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.)
 B. <input 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
 B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
 C. The plan number as reported on IRS Form 9900, if any
 D. Indicate where costs are accumulated:
 (1) Home office
 (2) Segment
 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.
 1. Stock Options
 2. Stock Appreciation Rights
 3. Cash Incentive
 4. Other (explain)</p> <p>B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives.
 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)</p> | |

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| 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 | Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)
A. <input type="checkbox"/> Yes (Proceed to Item 7.5.1)
B. <input type="checkbox"/> No (Proceed to Item 7.6.0) | |
| 7.5.1 | General Plan Information. On a continuation sheet, for all ESOPs provide the following information:
A. The plan name
B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
C. The plan number as reported on IRS Form 9900, if any
D. Indicate where costs are accumulated:
(1) Home office
(2) Segment
E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.
F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or No).
G. Indicate whether the ESOP is leveraged or nonleveraged.
H. Valuation of Stock or Non-Cash Assets. 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.
I. Forfeitures and Dividends. 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.
J. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated. | |

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| 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 | | | | | | | | | | | | | | | | | |
| 7.6.0 | Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?
A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)
B. <input type="checkbox"/> 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: _____ <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Cost Basis</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>Projected Average Loss</th> <th>Insurance Administrative Expenses</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>
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 <u> </u>
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 <u> </u>
<u> </u> Describe on a Continuation Sheet. | | Policy or Self-Insurance Plan | Cost Accumulation | | Cost Basis | Self-Insurance | | (1) | (2) | Projected Average Loss | Insurance Administrative Expenses | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Cost Basis | Self-Insurance | | | | | | | | | | | | | |
| | (1) | (2) | Projected Average Loss | | Insurance Administrative Expenses | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |

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| 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 | |
| 7.6.1 | <p>Continued.</p> <p style="text-align: center;"><u>Column (3) - Crediting of Dividends and Earned Refunds</u></p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned.</p> <p>B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned.</p> <p>C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance.</p> <p>D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-60(b)(1)(iv).</p> <p>E. Manually Rated - not applicable.</p> <p>Y. Other, or more than one. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (6) - 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. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</p> <p>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.</p> <p>C. The actual amount of losses are considered to represent the projected average loss for the period.</p> <p>Y. Other, or more than one method. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (5) - 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).</p> <p>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).</p> <p>C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).</p> <p>D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).</p> <p>Y. Other 1/</p> <p>Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES | | | | | | |
|---|---|---|---|--|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | | | |
| Item No. | Item description | | | | | | | |
| | <p style="text-align: center;"><u>Part VII Instructions</u></p> <p><u>FOR HOME OFFICE, AS APPLICABLE (includes home office type operations of subsidiaries, joint ventures, partnerships, etc.), 1/</u></p> <p>This part should be completed <u>only</u> 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.</p> <p>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.</p> <p>8.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Segment or
Other Intermediate Home Office
(1)</th> <th style="text-align: center;">CAS Covered
Government Sales
(2)</th> <th style="text-align: center;">Government Sales as a
Percentage of Total Sales
(3)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>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 VII.)</p> <p>A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices</p> <p>B. <input type="checkbox"/> Part VI - Other Costs and Credits</p> <p>C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | |
| Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | | | | |
| | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</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;">Allocation Base Codes</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 B.3.1, B.3.2, and B.3.3 enter the type of expenses or the name of the expense pools). 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.3.0, 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> | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| B.3.1 | <p>Directly Allocated</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> | |
| B.3.2 | <p>Homogeneous Expense Pools</p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:</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>(b) Description/Make up of the allocation base:</p> <p>_____</p> <p>_____</p> | <p>Allocation Base Code</p> <p>_____</p> <p>_____</p> |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-673 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT: |
|---|---|--|
| Item No. | Item description | |
| 8.3.3 | Residual Expenses | Allocation Basis 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. | |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-673 | GENERAL INSTRUCTIONS |
|--|----------------------|
| <p>10. Amendments shall be submitted to the same offices to which submission would have been made were an original Disclosure Statement filed.</p> <p>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.</p> <p>12. Use of this Disclosure Statement, amended February 1996, shall be phased in as follows:</p> <p>A. <u>New Contractors.</u> This form shall be used by new contractors when they are initially required to disclose their cost accounting practices pursuant to 9903.202-1.</p> <p>B. <u>Existing Contractors.</u> 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.</p> | |
| ATTACHMENT - Blank Continuation Sheet | |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | CONTINUATION SHEET
NAME OF REPORTING UNIT |
|---|------------------|--|
| Item No. | Item description | |
| | | |

FORM CASE DS-1 (REV 2/96)

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | COVER SHEET AND CERTIFICATION |
|--|--|-------------------------------|
| 0.1 | Company or Reporting Unit. | |
| | Name _____ | |
| | Street Address _____ | |
| | City, State, & Zip Code _____ | |
| | Division or Subsidiary of (if applicable) _____ | |
| 0.2 | Reporting Unit: (Mark one.) | |
| | A. <input type="checkbox"/> Business Unit comprising an entire business organization which is not divided into segments. | |
| | B.1. <input type="checkbox"/> Corporate Home Office | |
| | 2. <input type="checkbox"/> Intermediate Level Home Office | |
| | 3. <input type="checkbox"/> Segment or business unit reporting directly to a home office. | |
| 0.3 | Official to Contact Concerning this Statement. | |
| | Name and Title _____ | |
| | Phone number (including area code and extension) _____ | |
| 0.4 | Statement Type and Effective Date: | |
| | A. (Mark type of submission. If a revision, enter number) | |
| | (a) <input type="checkbox"/> Original Statement | |
| | (b) <input type="checkbox"/> Revised Statement: Revision No. _____ | |
| | B. Effective Date of this Statement/Revision: _____ | |
| 0.5 | Statement Submitted To (Provide office name, location and telephone number, include area code and extension): | |
| | (a) Cognizant Federal Agency: _____ | |
| | (b) Cognizant Federal Auditor: _____ | |
| 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. | | |
| _____
(Name) | | |
| _____
(Title) | | |
| THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. § 1001 | | |

FORM CASE DS-1 (REV 2/96)

C - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART I - GENERAL INFORMATION |
|---|---|------------------------------|
| | | NAME OF REPORTING UNIT |
| 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. <input type="checkbox"/> Corporation
B. <input type="checkbox"/> Partnership
C. <input type="checkbox"/> Proprietorship
D. <input type="checkbox"/> Not-for-profit organization
E. <input type="checkbox"/> Joint Venture
F. <input type="checkbox"/> Federally Funded Research and Development Center (FFRDC)
Y. <input type="checkbox"/> Other (Specify) _____ | |
| 1.2.0 | Predominant Type of Government Sales. (Mark one.) 3/ | |
| | A. <input type="checkbox"/> Manufacturing
B. <input type="checkbox"/> Research and Development
C. <input type="checkbox"/> Construction
D. <input type="checkbox"/> Services
Y. <input type="checkbox"/> 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.) 3/ | |
| | A. <input type="checkbox"/> Less than 10%
B. <input type="checkbox"/> 10%-50%
C. <input type="checkbox"/> 51%-80%
D. <input type="checkbox"/> 81% - 95%
E. <input type="checkbox"/> Over 95% | |
| 1.4.0 | Description of Your Cost Accounting System for Government Contracts and Subcontracts. (Mark the appropriate bracket and if more than one is marked, explain on a continuation sheet.) 3/ | |
| | A. <input type="checkbox"/> Standard costs - Job order
B. <input type="checkbox"/> Standard costs - Process
C. <input type="checkbox"/> Actual costs - Job order
D. <input type="checkbox"/> Actual costs - Process
Y. <input type="checkbox"/> Other(s) 2/ | |
| | 3/ Do not complete when Part I is filed in conjunction with Part VIII.
2/ Describe on a Continuation Sheet. | |

FORM CASB DS-1 (REV 2/96)

1 - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART I - GENERAL INFORMATION |
|---|--|------------------------------|
| | | NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 1.5.0 | Identification of Differences Between Contract Cost Accounting and Financial Accounting Records.
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. | |
| 1.6.0 | Unallowable Costs. 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.) | |
| 1.6.1 | Incurred costs. | |
| | A. <input type="checkbox"/> Specifically identified and recorded separately in the formal financial accounting records.
B. <input type="checkbox"/> Identified in separately maintained accounting records or workpapers.
C. <input type="checkbox"/> Identifiable through use of less formal accounting techniques that permit audit verification.
D. <input type="checkbox"/> Determinable by other means. 3/ | |
| 1.6.2 | Estimated costs. | |
| | A. <input type="checkbox"/> By designation and description (in backup data, workpapers, etc) which have specifically been identified and recognized in making estimates.
B. <input type="checkbox"/> By description of any other estimating technique employed to provide appropriate recognition of any unallowable amounts pertinent to the estimates.
C. <input type="checkbox"/> Other. 3/ | |
| 1.7.0 | Fiscal Year: _____ (Specify twelve month period used for financial accounting and reporting purposes, e.g., 1/1 to 12/31.) | |
| 1.7.1 | Cost Accounting Period: _____ (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.) | |
| | 3/ Describe on a Continuation Sheet. | |

FORM CASB DS-1 (REV 2/96)

1 - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| 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 <u>not</u> 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. <input type="checkbox"/> Standard costs (Describe the type of standards used.) <u>1/</u> | |
| | B. <input type="checkbox"/> Actual Costs | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| | Z. <input type="checkbox"/> 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. <input type="checkbox"/> Standard costs <u>1/</u> | |
| | B. <input type="checkbox"/> Average Costs <u>1/</u> | |
| | C. <input type="checkbox"/> First in, first out | |
| | D. <input type="checkbox"/> Last in, first out | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| | Z. <input type="checkbox"/> Not applicable | |
| | <u>1/</u> Describe on a Continuation Sheet. | |

FORM CASB DS-1 (REV 2/86)

II - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| 2.3.0 | Timing of Charging Direct Material. (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.) | |
| | A. <input type="checkbox"/> When orders are placed | |
| | B. <input type="checkbox"/> When both the material and invoice are received | |
| | C. <input type="checkbox"/> When material is issued or released to a process, batch, or similar intermediate cost objective | |
| | D. <input type="checkbox"/> When material is issued or released to a final cost objective | |
| | E. <input type="checkbox"/> When invoices are paid | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| | Z. <input type="checkbox"/> Not applicable | |
| 2.4.0 | Variances from Standard Costs for Direct Material. (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.) | |
| 2.4.1 | Type of Variance. | |
| | A. <input type="checkbox"/> Price | |
| | B. <input type="checkbox"/> Usage | |
| | C. <input type="checkbox"/> Combined (A and B) | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| 2.4.2 | Level of Production Unit used to Accumulate Variance. Indicate which level of production unit is used as a basis for accumulating material variances. | |
| | A. <input type="checkbox"/> Plant-wide Basis | |
| | B. <input type="checkbox"/> By Department | |
| | C. <input type="checkbox"/> By Product or Product Line | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| 2.4.3 | Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance. | |
| 2.4.4 | Revisions. Standard costs for direct materials are revised: | |
| | A. <input type="checkbox"/> Semiannually | |
| | B. <input type="checkbox"/> Annually | |
| | C. <input type="checkbox"/> Revised as needed, but at least once annually | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| | <u>1/</u> Describe on a Continuation Sheet. | |

FORM CASB DS-1 (REV 2/86)

II - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-670 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--------------|--|--|-----------------------|--|--|---------------|-------------|--------------|----------------------------|-------|-------|-------|--|-------|-------|-------|---|-------|-------|-------|----------------------------|-------|-------|-------|-------------------------------------|-------|-------|-------|-------------------------------------|-------|-------|-------|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.5.0 | <p>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.)</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">Direct Labor Category</th> </tr> <tr> <th>Manufacturing</th> <th>Engineering</th> <th>Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Individual/actual rates</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>B. Average rates - uncompensated overtime hours included in computation 1/</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>C. Average rates - uncompensated overtime hours excluded from computation</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>D. Standard costs/rates 1/</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table> | | | | | Direct Labor Category | | | Manufacturing | Engineering | Other Direct | A. Individual/actual rates | _____ | _____ | _____ | B. Average rates - uncompensated overtime hours included in computation 1/ | _____ | _____ | _____ | C. Average rates - uncompensated overtime hours excluded from computation | _____ | _____ | _____ | D. Standard costs/rates 1/ | _____ | _____ | _____ | Y. Other(s) 1/ | _____ | _____ | _____ | Z. Labor category is not applicable | _____ | _____ | _____ |
| | Direct Labor Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Manufacturing | Engineering | Other Direct | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Individual/actual rates | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Average rates - uncompensated overtime hours included in computation 1/ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Average rates - uncompensated overtime hours excluded from computation | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Standard costs/rates 1/ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) 1/ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Labor category is not applicable | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.0 | <p>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.)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.1 | <p>Type of Variance:</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">Direct Labor Category</th> </tr> <tr> <th>Manufacturing</th> <th>Engineering</th> <th>Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Rate</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>B. Efficiency</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>C. Combined (A and B)</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table> | | | | | Direct Labor Category | | | Manufacturing | Engineering | Other Direct | A. Rate | _____ | _____ | _____ | B. Efficiency | _____ | _____ | _____ | C. Combined (A and B) | _____ | _____ | _____ | Y. Other(s) 1/ | _____ | _____ | _____ | Z. Labor category is not applicable | _____ | _____ | _____ | | | | |
| | Direct Labor Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Manufacturing | Engineering | Other Direct | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASE DS-1 (REV 2/96)

II - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-670 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-------------------|--|--------------|-----------------------|-------|-------------------|---------------------------------------|-------------|--------------|---------------------|--|-------|-------|------------------|-------|-------|-------|-------------------------------|-------|-------|-------|----------------|-------|-------|-------|-------------------------------------|-------|-------|-------|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.2 | <p>Level of Production Unit used to Accumulate Variances: Indicate which level of production unit is used as a basis for accumulating the labor variances.</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">Direct Labor Category</th> </tr> <tr> <th>Manufacturing</th> <th>Engineering</th> <th>Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Plant-wide basis</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>B. By department</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>C. By product or product line</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table> | | | | | 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 | _____ | _____ | _____ |
| | 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 | <p>Method of Disposing of Variance: Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.4 | <p>Revisions: Standard costs for direct labor are revised:</p> <p>A. _____ Semiannually</p> <p>B. _____ Annually</p> <p>C. _____ Revised as needed, but at least once annually</p> <p>Y. _____ Other(s) 1/</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.7.0 | <p>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.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.7.1 | <p>When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar cost objectives the charge is based on:</p> <p>A. _____ Actual Costs</p> <p>B. _____ Per Diem Rates</p> <p>C. _____ Lodging at actual costs and subsistence at per diem</p> <p>Y. _____ Other Method 1/</p> <p>Z. _____ Not Applicable</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.8.0 | <p>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.)</p> <table border="1"> <thead> <tr> <th>Circumstance</th> <th>A. Yes</th> <th>B. No</th> <th>Z. Not Applicable</th> </tr> </thead> <tbody> <tr> <td>(a) Transfers to other jobs/contracts</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>(b) Unused or excess materials remaining upon completion of contract</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table> | | | | Circumstance | A. Yes | B. No | Z. Not Applicable | (a) Transfers to other jobs/contracts | _____ | _____ | _____ | (b) Unused or excess materials remaining upon completion of contract | _____ | _____ | _____ | | | | | | | | | | | | | | | |
| Circumstance | A. Yes | B. No | Z. Not Applicable | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Transfers to other jobs/contracts | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Unused or excess materials remaining upon completion of contract | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASE DS-1 (REV 2/96)

II - 4

| | | |
|---|---|---|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 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
B. Direct labor
C. Direct material and labor
D. Other direct costs | E. Sometimes direct/Sometimes indirect
F. Indirect only
Y. Other(s) 1/
Z. Not applicable |
| 3.2.1 | Functions, Elements of Cost, or Transactions Related to Direct Material | |
| | Treatment Code | Name of Pool(s) |
| | (a) Cash Discounts on Purchases | _____ |
| | (b) Freight in | _____ |
| | (c) Income from Sale of Scrap | _____ |
| | (d) Income from Sale of Salvage | _____ |
| | (e) Incoming Material Inspection (receiving) | _____ |
| | (f) Inventory adjustment | _____ |
| | (g) Purchasing | _____ |
| | (h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases | _____ |
| | 1/ Describe on a Continuation Sheet. | |

| | | |
|---|---|--|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 3.2.2 | Functions, Elements of Cost, or Transactions Related to Direct Labor | |
| | Treatment Code | Name of Pool(s) |
| | (a) Incentive Compensation | _____ |
| | (b) Holiday Differential (Premium Pay) | _____ |
| | (c) Vacation Pay | _____ |
| | (d) Overtime Premium Pay | _____ |
| | (e) Shift Premium Pay | _____ |
| | (f) Pension Costs | _____ |
| | (g) Post Retirement Benefits Other Than Pensions | _____ |
| | (h) Health Insurance | _____ |
| | (i) Life Insurance | _____ |
| | (j) Other Deferred Compensation 1/ | _____ |
| | (k) Training | _____ |
| | (l) Sick Leave | _____ |
| | 1/ Describe on a Continuation Sheet. | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART III - DIRECT VS. INDIRECT COSTS | |
|---|---|--------------------------------------|-----------------|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | Treatment Code | Name of Pool(s) |
| 3.2.3 | Functions, Elements of Cost, or Transactions - Miscellaneous | | |
| | (a) Design Engineering (in-house) | --- | --- |
| | (b) Drafting (in-house) | --- | --- |
| | (c) Computer Operations (in-house) | --- | --- |
| | (d) Contract Administration | --- | --- |
| | (e) Subcontract Administration Costs | --- | --- |
| | (f) Freight Out (Finished product) | --- | --- |
| | (g) Line for production inspection | --- | --- |
| | (h) Packaging and Preservation | --- | --- |
| | (i) Preproduction Costs and Start-up Costs | --- | --- |
| | (j) Departmental Supervision | --- | --- |
| | (k) Professional Services (consultant fees) | --- | --- |
| | (l) Purchased Labor of Direct Nature (on premises) | --- | --- |
| | (m) Purchased Labor of Direct Nature (off premises) | --- | --- |
| | (n) Rearrangement Costs | --- | --- |
| | (o) Rework Costs | --- | --- |
| | (p) Royalties | --- | --- |
| | (q) Scrap Work | --- | --- |
| | (r) Special Test Equipment | --- | --- |
| | (s) Special Tooling | --- | --- |
| | (t) Warranty Costs | --- | --- |
| | (u) Rental Costs | --- | --- |
| | (v) Travel and Subsistence | --- | --- |
| | (w) Employee Severance Pay | --- | --- |
| | (x) Security Guards | --- | --- |

FORM CASB DS-1 (REV 2/96)

III - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--------------------------|--|----------|-------------------------|------------------|-----------------------|---|------------------|---|----------|---|-----------------------|---|-------------------------|---|--|--|---|--|----------------|--|---|--|------------------------|
| | | NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | |
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | |
| | Part IV Instructions | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p>For the purpose of this part, indirect costs have been divided into three categories: (1) manufacturing, engineering, and comparable indirect costs, (2) general and administrative (G&A) expenses, and (3) 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 border="0"> <tr> <td>A. Sales</td> <td>H. Direct labor dollars</td> </tr> <tr> <td>B. Cost of sales</td> <td>I. Direct labor hours</td> </tr> <tr> <td>C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead)</td> <td>J. Machine hours</td> </tr> <tr> <td>D. Value-added cost input (total cost input less direct material and subcontract costs)</td> <td>K. Usage</td> </tr> <tr> <td>E. Total cost incurred (total cost input plus G&A expenses)</td> <td>L. Unit of production</td> </tr> <tr> <td>F. Prime cost (direct material, direct labor and other direct cost)</td> <td>M. Direct material cost</td> </tr> <tr> <td>G. Processing or conversion cost (direct labor and applicable overhead)</td> <td>N. Total payroll dollars (Direct and indirect employees)</td> </tr> <tr> <td></td> <td>O. Headcount or number of employees (Direct and indirect employees)</td> </tr> <tr> <td></td> <td>P. Square feet</td> </tr> <tr> <td></td> <td>Y. Other(s), or more than one basis (Describe on a continuation sheet.)</td> </tr> <tr> <td></td> <td>Z. Pool not applicable</td> </tr> </table> | | | A. Sales | H. Direct labor dollars | B. Cost of sales | I. Direct labor hours | C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | D. Value-added cost input (total cost input less direct material and subcontract costs) | K. Usage | E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | F. Prime cost (direct material, direct labor and other direct cost) | M. Direct material cost | G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | O. Headcount or number of employees (Direct and indirect employees) | | P. Square feet | | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | Z. Pool not applicable |
| A. Sales | H. Direct labor dollars | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Cost of sales | I. Direct labor hours | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Value-added cost input (total cost input less direct material and subcontract costs) | K. Usage | | | | | | | | | | | | | | | | | | | | | | | | |
| E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | | | | | | | | | | | | | | | | | | | | | | | | |
| F. Prime cost (direct material, direct labor and other direct cost) | M. Direct material cost | | | | | | | | | | | | | | | | | | | | | | | | |
| G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | |
| | O. Headcount or number of employees (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | |
| | P. Square feet | | | | | | | | | | | | | | | | | | | | | | | | |
| | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | | | | | | | | | | | | | | | | | | | | | | | |
| | Z. Pool not applicable | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Overhead Pools. 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 allocative base. Use a continuation sheet if additional space is required.</p> <p style="text-align: right;">Allocation Base Code</p> <p>T. _____</p> <p>(a) Major functions, activities, and elements of cost included:</p> <p>_____</p> <p>(b) Description/Make up of the allocation base:</p> <p>_____</p> | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

IV - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.1.0 | Continued. | Allocation Base Code |
| | 2. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| 4.2.0 | General and Administrative (G&A) Expense Pools. Select among the three categories of pools below that describe (a) 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. | |
| | Single Pool Containing G&A Expenses Only | Allocation Base Code |
| | _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |

FORM CASH DS-1 (REV 2/96)

IV - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.2.0 | Continued. | Allocation Base Code |
| | Single Pool Containing Both G&A and Non-G&A Expenses | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | Special Allocations | Allocation Base Code |
| | 1. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | 2. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |

IV - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS |
|---|---|--------------------------|
| | | NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 4.6.0 | <p>Independent Research and Development (IR&D) and Bid and Proposal (B&P) Costs. 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 levels.)</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 type="checkbox"/> Not applicable</p> | |
| 4.7.0 | <p>Cost of Capital Committed to Facilities. 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; land is assigned in the same manner as the facilities to which it relates.</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 type="checkbox"/> Not applicable.</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

IV - 6

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | |
|---|--|---|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | |
| Item No. | Item description | | | | | |
| | <p align="center">Part V Instructions</p> <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 64 4. General Instructions.</p> | | | | | |
| 5.1.0 | <p>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.)</p> <table border="0"> <tr> <td> <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> </td> <td> <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> </td> </tr> <tr> <td> <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> </td> <td> <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> </td> </tr> </table> | | <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> | <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> | <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> |
| <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> | | | | | |
| <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> | <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | |
|---|---|---|--------------------------------|-----------------------------------|-----------------------------------|
| | | NAME OF REPORTING UNIT | | | |
| Item No. | Item description | | | | |
| 5.1.0 | Continued. | | | | |
| | Asset Category | Depreciation Method Code
(1) | Useful Life Code
(2) | Property Units Code
(3) | Residual Value Code
(4) |
| | (a) Land improvements | --- | --- | --- | --- |
| | (b) Building | --- | --- | --- | --- |
| | (c) Building improvements | --- | --- | --- | --- |
| | (d) Leasehold improvements | --- | --- | --- | --- |
| | (e) Machinery and equipment | --- | --- | --- | --- |
| | (f) Furniture and fixtures | --- | --- | --- | --- |
| | (g) Automobiles and trucks | --- | --- | --- | --- |
| | (h) Data processing equipment | --- | --- | --- | --- |
| | (i) Programming/reprogramming costs | --- | --- | --- | --- |
| | (j) Patterns and dies | --- | --- | --- | --- |
| | (k) Tools | --- | --- | --- | --- |
| | (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.) | --- | --- | --- | --- |
| 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.) | | | | |
| | Financial Accounting | A. Yes | B. No | | |
| | (a) Methods | --- | --- | | |
| | (b) Useful lives | --- | --- | | |
| | (c) Property units | --- | --- | | |
| | (d) Residual values | --- | --- | | |
| | Income Tax | A. Yes | B. No | | |
| | (e) Methods | --- | --- | | |
| | (f) Useful lives | --- | --- | | |
| | (g) Property units | --- | --- | | |
| | (h) Residual values | --- | --- | | |

FORM CASB DS-1 (REV 2/96)

V - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | |
|---|--|---|-----------------------|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 5.3.0 | Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federal contracts? (Mark one.) | | |
| | A. <input type="checkbox"/> Yes 1/ | | |
| | B. <input type="checkbox"/> No | | |
| | Z. <input type="checkbox"/> Not applicable | | |
| 5.4.0 | Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: (Mark the appropriate level(s) and if more than one is marked, explain on a continuation sheet.) | | |
| | A. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged | | |
| | B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved | | |
| | C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account | | |
| | Y. <input type="checkbox"/> Other(s) 1/ | | |
| | Z. <input type="checkbox"/> Not applicable | | |
| 5.5.0 | 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.) | | |
| | Cost | A. Expensed | B. Capitalized |
| | (a) Freight-in | --- | --- |
| | (b) Sales taxes | --- | --- |
| | (c) Excise taxes | --- | --- |
| | (d) Architect-engineer fees | --- | --- |
| | (e) Overhauls (extraordinary repairs) | --- | --- |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

V - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES |
|---|---|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 5.6.0 | <p>Criteria for Capitalization. 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 _____</p> <p>(b) Minimum service life years _____</p> | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes
 <input type="checkbox"/> Minimum aggregate dollar amount capitalized _____</p> <p>B. <input type="checkbox"/> No</p> | |

FORM CASB DS-1 (REV 2/96)

V - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS | | |
|---|--|-----------------------------------|-------------------------------------|-----------------------------|
| | | NAME OF REPORTING UNIT | | |
| Item No. | Item description | | | |
| Part VI 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 (ii) 4., <u>General Instructions</u> . | | | | |
| 6.1.0 | <p>Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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 | Charges for Vacation Pay | Salaried | | |
| | | Hourly
(1) | Non-
exempt ^{1/}
(2) | Exempt ^{1/}
(3) |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.4 | Credits for Unused or Unpaid
Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally
charged at Least Once Annually | ___ | ___ | ___ |
| | B. Credited to Indirect Cost Pools
at Least Once Annually | ___ | ___ | ___ |
| | C. Carried Over to Future Cost
Accounting Periods ^{2/} | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| | Z. Not Applicable | ___ | ___ | ___ |
| ^{1/} | For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| ^{2/} | Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/96)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.2.0 | <p>Supplemental Unemployment (Extended Layoff) Benefit Plans. 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 account 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> </u>/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| 6.3.0 | <p>Severance Pay and Early Retirement. 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 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> </u>/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| 6.4.0 | <p>Incidental Receipts. (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 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> </u>/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| <p><u> </u>/ Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.5.0 | <p>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.)</p> <p>A. <input type="checkbox"/> 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</p> <p>B. <input type="checkbox"/> Same as above, except the proceeds are not reduced by all applicable costs</p> <p>C. <input type="checkbox"/> Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged</p> <p>D. <input type="checkbox"/> Proceeds are credited to Other (Miscellaneous) Income</p> <p>Y. <input type="checkbox"/> Other(s) <u> </u>/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| <p><u> </u>/ Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 614, <i>General Instructions</i>.</p> <p>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 lines and enter number of plans.)</p> <table border="0"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td>_____</td> </tr> <tr> <td> 2. Qualified</td> <td>_____</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td></td> </tr> <tr> <td> a. Costs are measured and assigned on accrual basis</td> <td>_____</td> </tr> <tr> <td> b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>_____</td> </tr> <tr> <td> 2. Qualified</td> <td></td> </tr> <tr> <td> a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>_____</td> </tr> <tr> <td> b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>_____</td> </tr> <tr> <td> c. Collectively bargained plan treated as a defined-contribution plan</td> <td>_____</td> </tr> <tr> <td>Y. _____ Other 3/</td> <td>_____</td> </tr> <tr> <td>Z. _____ Not Applicable (Proceed to Item 7.2.0)</td> <td></td> </tr> </tbody> </table> <p>3/ Describe on a Continuation Sheet.</p> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | _____ | 2. Qualified | _____ | 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 3/ | _____ | Z. _____ Not Applicable (Proceed to Item 7.2.0) | |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 3/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. _____ Not Applicable (Proceed to Item 7.2.0) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASS DS-1 (REV 2/96)

VII - 1

| 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>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 990, if any</p> <p>C. The plan number as reported on IRS Form 990, if any</p> <p>D. Is there a funding agency established for the plan?</p> <p>E. Indicate where costs are accumulated:</p> <p>(1) Home Office</p> <p>(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 Plans 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> <p>Z. _____ Not applicable. (Proceed to Item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Contribution. 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 these segments.</p> <p>Z. _____ Not applicable, proceed to Item 7.2.0.</p> | |

FORM CASS DS-1 (REV 2/96)

VII - 2

| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>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 items) and enter number of plans.)</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other <u> </u></td> <td>_____</td> </tr> <tr> <td>Z. _____ Not Applicable (Proceed to Item 7.3.0)</td> <td>_____</td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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> </u> | _____ | Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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> </u> | _____ | | | | | | | | | | | | | | | | | | | |
| Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>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.</p> | | | | | | | | | | | | | | | | | | | |
| | <p><i>3/ Describe on a Continuation Sheet.</i></p> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESBA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. 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> | |

FORM CASB DS-1 (REV 2/96)

VII - 4

| 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 | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th rowspan="2">Cost Accumulation
(1)</th> <th rowspan="2">Cost Basis
(2)</th> <th rowspan="2">Include Retirees
(3)</th> <th colspan="2">Purchased Insurance Rating
(4)</th> <th colspan="2">Self-Insurance
Projected Average Loss
(5)</th> </tr> <tr> <th>Rate</th> <th>Expense</th> <th>Loss</th> <th>Expense</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td>(4)</td> <td></td> <td>(5)</td> <td>(6)</td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation
(1) | Cost Basis
(2) | Include Retirees
(3) | Purchased Insurance Rating
(4) | | Self-Insurance
Projected Average Loss
(5) | | Rate | Expense | Loss | Expense | | | | | (4) | | (5) | (6) |
| Policy or Self-Insurance Plan | Cost Accumulation
(1) | Cost Basis
(2) | Include Retirees
(3) | | | | | Purchased Insurance Rating
(4) | | Self-Insurance
Projected Average Loss
(5) | | | | | | | | | | | | | |
| | | | | Rate | Expense | Loss | Expense | | | | | | | | | | | | | | | | |
| | | | | (4) | | (5) | (6) | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 5

| 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 | <p>Continued.</p> <p>Column (3) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FRB 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, FRB benefits for retirees are a part of a FRB plan previously reported under 7.2.0.
 Y. Other <input type="checkbox"/></p> <p>Column (4) - Purchased Insurance Rating Basis</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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p>Column (5) - Projected Average Loss</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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p>Column (6) - Insurance Administrative Expenses</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 pools.
 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 pools. (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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VII - 6

| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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 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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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) | |

FORM CASB DS-1 (REV 2/90)

VII - 7

| 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>Employee Stock Ownership Plans (ESOPs). 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>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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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. Valuation of Stock or Non-Cash Assets. 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. Forfeitures and Dividends. 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. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated.</p> | |

FORM CASB DS-1 (REV 2/90)

VII - 8

| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.6.0 | <p>Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)</p> <p>B. <input type="checkbox"/> No (Proceed to Part VIII)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.6.1 | <p>Worker's Compensation, Liability and Property Insurance Coverage.</p> <p>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 90 percent of the costs allocable to this segment or business unit for each line of insurance identified.)</p> <p>Description of Line of Insurance Coverage: _____</p> <table border="1"> <thead> <tr> <th>Policy or Self-Insurance Plan</th> <th>Cost Accumulation</th> <th>Cost Basis</th> <th>Crediting of Dividends and Earned Refunds</th> <th>Projected Average Loss</th> <th>Self-Insurance Administrative Expenses</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <u> </u>/</p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self insurance
 C. Purchased insurance from a captive insurer
 Y. Other <u> </u>/</p> <p><u> </u>/ Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 9

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - DEFERRED COMPENSATION
AND INSURANCE COST | |
|---|--|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 7.6.1 | <p>Continued.</p> <p>Column (3) - Crediting of Dividends and Earned Refunds</p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>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 9904.416-606(1)(iv).
 E. Manually Rated - not applicable
 Y. Other, or more than one <u> </u>/
 Z. Not applicable</p> <p>Column (4) - Projected Average Loss</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. 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. <u> </u>/
 Z. Not applicable</p> <p>Column (5) - Insurance Administration Expenses</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 pools.
 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 pools. (Describe pools) 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> </u>/
 Z. Not applicable</p> <p><u> </u>/ Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VIII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | | | | | | |
|---|--|--|--|---------------------------------|--|-----|-----|-----|
| Item No. | Item description | | | | | | | |
| | <p align="center">Part VIII Instructions</p> <p>FOR HOME OFFICE, AS APPLICABLE (Includes home office base operations of subsidiaries, joint ventures, subsidiaries, etc.). 3/</p> <p>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.</p> <p>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.</p> <p>B.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table border="0" style="width: 100%; text-align: center;"> <tr> <td style="width: 33%;">Segment or
Other Intermediate Home Office</td> <td style="width: 33%;">CAS Covered
Government Sales</td> <td style="width: 33%;">Government Sales as a
Percentage of Total Sales</td> </tr> <tr> <td>(1)</td> <td>(2)</td> <td>(3)</td> </tr> </table> <p>B.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.)</p> <ol style="list-style-type: none"> A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices B. <input type="checkbox"/> Part VI - Other Costs and Credits C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs Z. <input type="checkbox"/> Not Applicable <p>3/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | (1) | (2) | (3) |
| Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | | | | | | |
| (1) | (2) | (3) | | | | | | |

FORM CASB DS-1 (REV 2/96)

VIII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</p> <p>For classification purposes, three methods of allocation, defined as follows, are to be used:</p> <ol 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 align="center">Allocation Base Codes</p> <ol 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 9904.403-501c) 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 3/ <p>(On a continuation sheet, under each of the headings B.3.1, B.3.2, and B.3.3 enter the type of expense 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.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 9904.403-406(5)(3)).</p> <p>3/ Describe on a Continuation Sheet.</p> | |

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| | | |
|---|---|--|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT: _____ |
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| 8.3.1 | Directly Allocated | |
| | 1. _____
(a) Major functions, activities, and elements of cost include:

_____ | |
| | 2. _____
(a) Major functions, activities, and elements of cost include:

_____ | |
| 8.3.2 | <u>Homogeneous Expense Pools</u> | <u>Allocation Base Code</u> |
| | 1. _____
(a) Major functions, activities, and elements of cost include:

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

_____ | |
| | 2. _____
(a) Major functions, activities, and elements of cost include:

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

_____ | |

FORM CASB DS-1 (REV 2/96)

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| | | |
|---|--|--|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT: _____ |
| Item No. | Item description | |
| 8.3.3 | <u>Residual Expenses</u> | <u>Allocation Base Code</u> |
| | (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 the home office, identify on a continuation sheet the classification of the expense and the name of the reporting unit incurring the expense. | |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | CONTINUATION SHEET
NAME OF REPORTING UNIT |
|---|------------------|--|
| Item No. | Item description | |
| | | |

FORM CASB DS-1 (REV 2/96)

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | COVER SHEET AND CERTIFICATION |
|--|--|-------------------------------|
| 0.1 | Company or Reporting Unit. | |
| | Name _____ | |
| | Street Address _____ | |
| | City, State, & Zip Code _____ | |
| | Division or Subsidiary of (if applicable) _____ | |
| 0.2 | Reporting Unit: (Mark one.) | |
| | A. <input type="checkbox"/> Business Unit comprising an entire business organization which is not divided into segments. | |
| | B.1. <input type="checkbox"/> Corporate Home Office | |
| | 2. <input type="checkbox"/> Intermediate Level Home Office | |
| | 3. <input type="checkbox"/> Segment or business unit reporting directly to a home office. | |
| 0.3 | Official to Contact Concerning this Statement. | |
| | Name and Title _____ | |
| | Phone number (including area code and extension) _____ | |
| 0.4 | Statement Type and Effective Date: | |
| | A. (Mark type of submission. If a revision, enter number) | |
| | (a) <input type="checkbox"/> Original Statement | |
| | (b) <input type="checkbox"/> Revised Statement: Revision No. _____ | |
| | B. Effective Date of this Statement/Revision: _____ | |
| 0.5 | Statement Submitted To (Provide office name, location and telephone number, include area code and extension): | |
| | (a) Cognizant Federal Agency: _____ | |
| | (b) Cognizant Federal Auditor: _____ | |
| 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. | | |
| _____
(Name) | | |
| _____
(Title) | | |
| THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. § 1001 | | |

FORM CASB DS-1 (REV 2/96)

C - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART I - GENERAL INFORMATION |
|---|---|------------------------------|
| | | NAME OF REPORTING UNIT |
| 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. <input type="checkbox"/> Corporation
B. <input type="checkbox"/> Partnership
C. <input type="checkbox"/> Proprietorship
D. <input type="checkbox"/> Not-for-profit organization
E. <input type="checkbox"/> Joint Venture
F. <input type="checkbox"/> Federally Funded Research and Development Center (FFRDC)
Y. <input type="checkbox"/> Other (Specify) _____ | |
| 1.2.0 | Predominant Type of Government Sales. (Mark one.) 3/ | |
| | A. <input type="checkbox"/> Manufacturing
B. <input type="checkbox"/> Research and Development
C. <input type="checkbox"/> Construction
D. <input type="checkbox"/> Services
Y. <input type="checkbox"/> 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.) 3/ | |
| | A. <input type="checkbox"/> Less than 10%
B. <input type="checkbox"/> 10%-50%
C. <input type="checkbox"/> 51%-80%
D. <input type="checkbox"/> 81% - 95%
E. <input type="checkbox"/> Over 95% | |
| 1.4.0 | Description of Your Cost Accounting System for Government Contracts and Subcontracts. (Mark the appropriate bracket and if more than one is marked, explain on a continuation sheet.) 3/ | |
| | A. <input type="checkbox"/> Standard costs - Job order
B. <input type="checkbox"/> Standard costs - Process
C. <input type="checkbox"/> Actual costs - Job order
D. <input type="checkbox"/> Actual costs - Process
Y. <input type="checkbox"/> Other(s) 2/ | |
| | 3/ Do not complete when Part I is filed in conjunction with Part VIII. | |
| | 2/ Describe on a Continuation Sheet. | |

FORM CASB DS-1 (REV 2/96)

1 - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART I - GENERAL INFORMATION |
|---|--|------------------------------|
| | | NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 1.5.0 | Identification of Differences Between Contract Cost Accounting and Financial Accounting Records. | |
| | 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. | |
| 1.6.0 | Unallowable Costs. 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.) | |
| 1.6.1 | Incurred costs. | |
| | A. <input type="checkbox"/> Specifically identified and recorded separately in the formal financial accounting records.
B. <input type="checkbox"/> Identified in separately maintained accounting records or workpapers.
C. <input type="checkbox"/> Identifiable through use of less formal accounting techniques that permit audit verification.
D. <input type="checkbox"/> Determinable by other means. 3/ | |
| 1.6.2 | Estimated costs. | |
| | A. <input type="checkbox"/> By designation and description (in backup data, workpapers, etc) which have specifically been identified and recognized in making estimates.
B. <input type="checkbox"/> By description of any other estimating technique employed to provide appropriate recognition of any unallowable amounts pertinent to the estimates.
C. <input type="checkbox"/> Other. 3/ | |
| 1.7.0 | Fiscal Year: _____ (Specify twelve month period used for financial accounting and reporting purposes, e.g., 1/1 to 12/31.) | |
| 1.7.1 | Cost Accounting Period: _____ (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.) | |
| | 3/ Describe on a Continuation Sheet. | |

FORM CASB DS-1 (REV 2/96)

1 - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| 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 <u>not</u> 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. <input type="checkbox"/> Standard costs (Describe the type of standards used.) <u>1/</u> | |
| | B. <input type="checkbox"/> Actual Costs | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| | Z. <input type="checkbox"/> 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. <input type="checkbox"/> Standard costs <u>1/</u> | |
| | B. <input type="checkbox"/> Average Costs <u>1/</u> | |
| | C. <input type="checkbox"/> First in, first out | |
| | D. <input type="checkbox"/> Last in, first out | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| | Z. <input type="checkbox"/> Not applicable | |
| | <u>1/</u> Describe on a Continuation Sheet. | |

FORM CASB DS-1 (REV 2/86)

II - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| 2.3.0 | Timing of Charging Direct Material. (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.) | |
| | A. <input type="checkbox"/> When orders are placed | |
| | B. <input type="checkbox"/> When both the material and invoice are received | |
| | C. <input type="checkbox"/> When material is issued or released to a process, batch, or similar intermediate cost objective | |
| | D. <input type="checkbox"/> When material is issued or released to a final cost objective | |
| | E. <input type="checkbox"/> When invoices are paid | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| | Z. <input type="checkbox"/> Not applicable | |
| 2.4.0 | Variances from Standard Costs for Direct Material. (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.) | |
| 2.4.1 | Type of Variance. | |
| | A. <input type="checkbox"/> Price | |
| | B. <input type="checkbox"/> Usage | |
| | C. <input type="checkbox"/> Combined (A and B) | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| 2.4.2 | Level of Production Unit used to Accumulate Variance. Indicate which level of production unit is used as a basis for accumulating material variances. | |
| | A. <input type="checkbox"/> Plant-wide Basis | |
| | B. <input type="checkbox"/> By Department | |
| | C. <input type="checkbox"/> By Product or Product Line | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| 2.4.3 | Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance. | |
| 2.4.4 | Revisions. Standard costs for direct materials are revised: | |
| | A. <input type="checkbox"/> Semiannually | |
| | B. <input type="checkbox"/> Annually | |
| | C. <input type="checkbox"/> Revised as needed, but at least once annually | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| | <u>1/</u> Describe on a Continuation Sheet. | |

FORM CASB DS-1 (REV 2/86)

II - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-670 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--------------|--|--|-----------------------|--|--|---------------|-------------|--------------|----------------------------|-------|-------|-------|--|-------|-------|-------|---|-------|-------|-------|----------------------------|-------|-------|-------|-------------------------------------|-------|-------|-------|-------------------------------------|-------|-------|-------|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.5.0 | <p>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.)</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">Direct Labor Category</th> </tr> <tr> <th>Manufacturing</th> <th>Engineering</th> <th>Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Individual/actual rates</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>B. Average rates - uncompensated overtime hours included in computation 1/</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>C. Average rates - uncompensated overtime hours excluded from computation</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>D. Standard costs/rates 1/</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table> | | | | | Direct Labor Category | | | Manufacturing | Engineering | Other Direct | A. Individual/actual rates | _____ | _____ | _____ | B. Average rates - uncompensated overtime hours included in computation 1/ | _____ | _____ | _____ | C. Average rates - uncompensated overtime hours excluded from computation | _____ | _____ | _____ | D. Standard costs/rates 1/ | _____ | _____ | _____ | Y. Other(s) 1/ | _____ | _____ | _____ | Z. Labor category is not applicable | _____ | _____ | _____ |
| | Direct Labor Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Manufacturing | Engineering | Other Direct | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Individual/actual rates | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Average rates - uncompensated overtime hours included in computation 1/ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Average rates - uncompensated overtime hours excluded from computation | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Standard costs/rates 1/ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) 1/ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Labor category is not applicable | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.0 | <p>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.)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.1 | <p>Type of Variance:</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">Direct Labor Category</th> </tr> <tr> <th>Manufacturing</th> <th>Engineering</th> <th>Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Rate</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>B. Efficiency</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>C. Combined (A and B)</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table> | | | | | Direct Labor Category | | | Manufacturing | Engineering | Other Direct | A. Rate | _____ | _____ | _____ | B. Efficiency | _____ | _____ | _____ | C. Combined (A and B) | _____ | _____ | _____ | Y. Other(s) 1/ | _____ | _____ | _____ | Z. Labor category is not applicable | _____ | _____ | _____ | | | | |
| | Direct Labor Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Manufacturing | Engineering | Other Direct | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASE DS-1 (REV 2/96)

II - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-670 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-------------------|--|--------------|-----------------------|-------|-------------------|---------------------------------------|-------------|--------------|---------------------|--|-------|-------|------------------|-------|-------|-------|-------------------------------|-------|-------|-------|----------------|-------|-------|-------|-------------------------------------|-------|-------|-------|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.2 | <p>Level of Production Unit used to Accumulate Variances: Indicate which level of production unit is used as a basis for accumulating the labor variances.</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">Direct Labor Category</th> </tr> <tr> <th>Manufacturing</th> <th>Engineering</th> <th>Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Plant-wide basis</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>B. By department</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>C. By product or product line</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table> | | | | | 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 | _____ | _____ | _____ |
| | 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 | <p>Method of Disposing of Variance: Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.4 | <p>Revisions: Standard costs for direct labor are revised:</p> <p>A. _____ Semiannually</p> <p>B. _____ Annually</p> <p>C. _____ Revised as needed, but at least once annually</p> <p>Y. _____ Other(s) 1/</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.7.0 | <p>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.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.7.1 | <p>When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar cost objectives the charge is based on:</p> <p>A. _____ Actual Costs</p> <p>B. _____ Per Diem Rates</p> <p>C. _____ Lodging at actual costs and subsistence at per diem</p> <p>Y. _____ Other Method 1/</p> <p>Z. _____ Not Applicable</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.8.0 | <p>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.)</p> <table border="1"> <thead> <tr> <th>Circumstance</th> <th>A. Yes</th> <th>B. No</th> <th>Z. Not Applicable</th> </tr> </thead> <tbody> <tr> <td>(a) Transfers to other jobs/contracts</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>(b) Unused or excess materials remaining upon completion of contract</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table> | | | | Circumstance | A. Yes | B. No | Z. Not Applicable | (a) Transfers to other jobs/contracts | _____ | _____ | _____ | (b) Unused or excess materials remaining upon completion of contract | _____ | _____ | _____ | | | | | | | | | | | | | | | |
| Circumstance | A. Yes | B. No | Z. Not Applicable | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Transfers to other jobs/contracts | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Unused or excess materials remaining upon completion of contract | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASE DS-1 (REV 2/96)

II - 4

| | | |
|---|---|---|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 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
B. Direct labor
C. Direct material and labor
D. Other direct costs | E. Sometimes direct/Sometimes indirect
F. Indirect only
Y. Other(s) 1/
Z. Not applicable |
| 3.2.1 | Functions, Elements of Cost, or Transactions Related to Direct Material | |
| | Treatment Code | Name of Pool(s) |
| | (a) Cash Discounts on Purchases | _____ |
| | (b) Freight in | _____ |
| | (c) Income from Sale of Scrap | _____ |
| | (d) Income from Sale of Salvage | _____ |
| | (e) Incoming Material Inspection (receiving) | _____ |
| | (f) Inventory adjustment | _____ |
| | (g) Purchasing | _____ |
| | (h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases | _____ |
| | 1/ Describe on a Continuation Sheet. | |

| | | |
|---|---|--|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 3.2.2 | Functions, Elements of Cost, or Transactions Related to Direct Labor | |
| | Treatment Code | Name of Pool(s) |
| | (a) Incentive Compensation | _____ |
| | (b) Holiday Differential (Premium Pay) | _____ |
| | (c) Vacation Pay | _____ |
| | (d) Overtime Premium Pay | _____ |
| | (e) Shift Premium Pay | _____ |
| | (f) Pension Costs | _____ |
| | (g) Post Retirement Benefits Other Than Pensions | _____ |
| | (h) Health Insurance | _____ |
| | (i) Life Insurance | _____ |
| | (j) Other Deferred Compensation 1/ | _____ |
| | (k) Training | _____ |
| | (l) Sick Leave | _____ |
| | 1/ Describe on a Continuation Sheet. | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART III - DIRECT VS. INDIRECT COSTS | |
|---|---|--------------------------------------|-----------------|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | Treatment Code | Name of Pool(s) |
| 3.2.3 | Functions, Elements of Cost, or Transactions - Miscellaneous | | |
| | (a) Design Engineering (in-house) | --- | --- |
| | (b) Drafting (in-house) | --- | --- |
| | (c) Computer Operations (in-house) | --- | --- |
| | (d) Contract Administration | --- | --- |
| | (e) Subcontract Administration Costs | --- | --- |
| | (f) Freight Out (Finished product) | --- | --- |
| | (g) Line for production inspection | --- | --- |
| | (h) Packaging and Preservation | --- | --- |
| | (i) Preproduction Costs and Start-up Costs | --- | --- |
| | (j) Departmental Supervision | --- | --- |
| | (k) Professional Services (consultant fees) | --- | --- |
| | (l) Purchased Labor of Direct Nature (on premises) | --- | --- |
| | (m) Purchased Labor of Direct Nature (off premises) | --- | --- |
| | (n) Rearrangement Costs | --- | --- |
| | (o) Rework Costs | --- | --- |
| | (p) Royalties | --- | --- |
| | (q) Scrap Work | --- | --- |
| | (r) Special Test Equipment | --- | --- |
| | (s) Special Tooling | --- | --- |
| | (t) Warranty Costs | --- | --- |
| | (u) Rental Costs | --- | --- |
| | (v) Travel and Subsistence | --- | --- |
| | (w) Employee Severance Pay | --- | --- |
| | (x) Security Guards | --- | --- |

FORM CASB DS-1 (REV 2/96)

III - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--------------------------|--|----------|-------------------------|------------------|-----------------------|---|------------------|---|----------|---|-----------------------|---|-------------------------|---|--|--|---|--|----------------|--|---|--|------------------------|
| | | NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | |
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | |
| | Part IV Instructions | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p>For the purpose of this part, indirect costs have been divided into three categories: (1) manufacturing, engineering, and comparable indirect costs, (2) general and administrative (G&A) expenses, and (3) 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 border="0" style="width: 100%;"> <tr> <td style="width: 50%;">A. Sales</td> <td style="width: 50%;">H. Direct labor dollars</td> </tr> <tr> <td>B. Cost of sales</td> <td>I. Direct labor hours</td> </tr> <tr> <td>C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead)</td> <td>J. Machine hours</td> </tr> <tr> <td>D. Value-added cost input (total cost input less direct material and subcontract costs)</td> <td>K. Usage</td> </tr> <tr> <td>E. Total cost incurred (total cost input plus G&A expenses)</td> <td>L. Unit of production</td> </tr> <tr> <td>F. Prime cost (Direct material, direct labor and other direct cost)</td> <td>M. Direct material cost</td> </tr> <tr> <td>G. Processing or conversion cost (direct labor and applicable overhead)</td> <td>N. Total payroll dollars (Direct and indirect employees)</td> </tr> <tr> <td></td> <td>O. Headcount or number of employees (Direct and indirect employees)</td> </tr> <tr> <td></td> <td>P. Square feet</td> </tr> <tr> <td></td> <td>Y. Other(s), or more than one basis (Describe on a continuation sheet.)</td> </tr> <tr> <td></td> <td>Z. Pool not applicable</td> </tr> </table> | | | A. Sales | H. Direct labor dollars | B. Cost of sales | I. Direct labor hours | C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | D. Value-added cost input (total cost input less direct material and subcontract costs) | K. Usage | E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | O. Headcount or number of employees (Direct and indirect employees) | | P. Square feet | | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | Z. Pool not applicable |
| A. Sales | H. Direct labor dollars | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Cost of sales | I. Direct labor hours | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Value-added cost input (total cost input less direct material and subcontract costs) | K. Usage | | | | | | | | | | | | | | | | | | | | | | | | |
| E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | | | | | | | | | | | | | | | | | | | | | | | | |
| F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | | | | | | | | | | | | | | | | | | | | | | | | |
| G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | |
| | O. Headcount or number of employees (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | |
| | P. Square feet | | | | | | | | | | | | | | | | | | | | | | | | |
| | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | | | | | | | | | | | | | | | | | | | | | | | |
| | Z. Pool not applicable | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Overhead Pools. 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 allocative base. Use a continuation sheet if additional space is required.</p> <p style="text-align: right;">Allocation Base Code</p> <p>T. _____</p> <p>(a) Major functions, activities, and elements of cost included:</p> <p>_____</p> <p>_____</p> <p>(b) Description/Make up of the allocation base:</p> <p>_____</p> <p>_____</p> | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

IV - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.1.0 | Continued. | Allocation Base Code |
| | 2. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| 4.2.0 | <p>General and Administrative (G&A) Expense Pools. 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> | |
| | Single Pool Containing G&A Expenses Only | Allocation Base Code |
| | _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |

FORM CASH DS-1 (REV 2/96)

IV - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.2.0 | Continued. | Allocation Base Code |
| | Single Pool Containing Both G&A and Non-G&A Expenses | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | Special Allocations | Allocation Base Code |
| | 1. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | 2. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |

IV - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS |
|---|---|--------------------------|
| | | NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 4.6.0 | <p>Independent Research and Development (IR&D) and Bid and Proposal (B&P) Costs. 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 levels.)</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 type="checkbox"/> Not applicable</p> | |
| 4.7.0 | <p>Cost of Capital Committed to Facilities. 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; land is assigned in the same manner as the facilities to which it relates.</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 type="checkbox"/> Not applicable.</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

IV - 6

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | |
|---|---|---|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | |
| Item No. | Item description | | | | | |
| | <p align="center">Part V Instructions</p> <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 64 4. General Instructions.</p> | | | | | |
| 5.1.0 | <p>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.)</p> <table border="0"> <tr> <td> <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> </td> <td> <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> </td> </tr> <tr> <td> <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> </td> <td> <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> </td> </tr> </table> | | <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> | <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> | <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> |
| <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> | | | | | |
| <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> | <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | |
|---|---|---|--------------------------------|-----------------------------------|-----------------------------------|
| | | NAME OF REPORTING UNIT | | | |
| Item No. | Item description | | | | |
| 5.1.0 | Continued. | | | | |
| | Asset Category | Depreciation Method Code
(1) | Useful Life Code
(2) | Property Units Code
(3) | Residual Value Code
(4) |
| | (a) Land improvements | --- | --- | --- | --- |
| | (b) Building | --- | --- | --- | --- |
| | (c) Building improvements | --- | --- | --- | --- |
| | (d) Leasehold improvements | --- | --- | --- | --- |
| | (e) Machinery and equipment | --- | --- | --- | --- |
| | (f) Furniture and fixtures | --- | --- | --- | --- |
| | (g) Automobiles and trucks | --- | --- | --- | --- |
| | (h) Data processing equipment | --- | --- | --- | --- |
| | (i) Programming/reprogramming costs | --- | --- | --- | --- |
| | (j) Patterns and dies | --- | --- | --- | --- |
| | (k) Tools | --- | --- | --- | --- |
| | (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.) | --- | --- | --- | --- |
| 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.) | | | | |
| | Financial Accounting | A. Yes | | B. No | |
| | (a) Methods | --- | --- | --- | --- |
| | (b) Useful lives | --- | --- | --- | --- |
| | (c) Property units | --- | --- | --- | --- |
| | (d) Residual values | --- | --- | --- | --- |
| | Income Tax | A. Yes | | B. No | |
| | (e) Methods | --- | --- | --- | --- |
| | (f) Useful lives | --- | --- | --- | --- |
| | (g) Property units | --- | --- | --- | --- |
| | (h) Residual values | --- | --- | --- | --- |

FORM CASB DS-1 (REV 2/96)

V - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | |
|---|--|---|-----------------------|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 5.3.0 | Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federal contracts? (Mark one.) | | |
| | A. <input type="checkbox"/> Yes 1/ | | |
| | B. <input type="checkbox"/> No | | |
| | Z. <input type="checkbox"/> Not applicable | | |
| 5.4.0 | Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: (Mark the appropriate level(s) and if more than one is marked, explain on a continuation sheet.) | | |
| | A. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged | | |
| | B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved | | |
| | C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account | | |
| | Y. <input type="checkbox"/> Other(s) 1/ | | |
| | Z. <input type="checkbox"/> Not applicable | | |
| 5.5.0 | 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.) | | |
| | Cost | A. Expensed | B. Capitalized |
| | (a) Freight-in | --- | --- |
| | (b) Sales taxes | --- | --- |
| | (c) Excise taxes | --- | --- |
| | (d) Architect-engineer fees | --- | --- |
| | (e) Overhauls (extraordinary repairs) | --- | --- |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

V - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES |
|---|---|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 5.6.0 | <p>Criteria for Capitalization. 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 _____</p> <p>(b) Minimum service life years _____</p> | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes
 <input type="checkbox"/> Minimum aggregate dollar amount capitalized _____</p> <p>B. <input type="checkbox"/> No</p> | |

FORM CASB DS-1 (REV 2/96)

V - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS | | |
|---|---|-----------------------------------|-------------------------------------|-----------------------------|
| | | NAME OF REPORTING UNIT | | |
| Item No. | Item description | | | |
| Part VI 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 (ii) 4., <u>General Instructions</u> . | | | | |
| 6.1.0 | Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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.) | | | |
| 6.1.1 | Charges for Vacation Pay | Salaried | | |
| | | Hourly
(1) | Non-
exempt ^{1/}
(2) | Exempt ^{1/}
(3) |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.4 | Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally charged at Least Once Annually | ___ | ___ | ___ |
| | B. Credited to Indirect Cost Pools at Least Once Annually | ___ | ___ | ___ |
| | C. Carried Over to Future Cost Accounting Periods ^{2/} | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| | Z. Not Applicable | ___ | ___ | ___ |
| ^{1/} | For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| ^{2/} | Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/96)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item description | |
| 6.2.0 | Supplemental Unemployment (Extended Layoff) Benefit Plans. 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.)
A. ___ When actual payments are made directly to employees
B. ___ When accrued (book account or funds set aside but no trust fund involved)
C. ___ When contributions are made to a nonforfeitable trust fund
D. ___ Not charged
Y. ___ Other(s) <u> </u> /
Z. ___ Not applicable | |
| 6.3.0 | Severance Pay and Early Retirement. 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.)
A. ___ Actual payments made
B. ___ Accrued amounts on the basis of past experience
C. ___ Not charged
Y. ___ Other(s) <u> </u> /
Z. ___ Not applicable | |
| 6.4.0 | Incidental Receipts. (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.)
A. ___ The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged
B. ___ 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
C. ___ The entire amount of the receipt is credited directly to Other (Miscellaneous) Income
Y. ___ Other(s) <u> </u> /
Z. ___ Not applicable | |
| <u> </u> / Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| 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) <u> </u> /
Z. ___ Not applicable | |
| <u> </u> / Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 614, <i>General Instructions</i>.</p> <p>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 lines and enter number of plans.)</p> <table border="0"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td>_____</td> </tr> <tr> <td> 2. Qualified</td> <td>_____</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td></td> </tr> <tr> <td> a. Costs are measured and assigned on accrual basis</td> <td>_____</td> </tr> <tr> <td> b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>_____</td> </tr> <tr> <td> 2. Qualified</td> <td></td> </tr> <tr> <td> a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>_____</td> </tr> <tr> <td> b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>_____</td> </tr> <tr> <td> c. Collectively bargained plan treated as a defined-contribution plan</td> <td>_____</td> </tr> <tr> <td>Y. _____ Other 3/</td> <td>_____</td> </tr> <tr> <td>Z. _____ Not Applicable (Proceed to Item 7.2.0)</td> <td></td> </tr> </tbody> </table> <p>3/ Describe on a Continuation Sheet.</p> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | _____ | 2. Qualified | _____ | 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 3/ | _____ | Z. _____ Not Applicable (Proceed to Item 7.2.0) | |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 3/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. _____ Not Applicable (Proceed to Item 7.2.0) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASS DS-1 (REV 2/96)

VII - 1

| 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>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 990, if any</p> <p>C. The plan number as reported on IRS Form 990, if any</p> <p>D. Is there a funding agency established for the plan?</p> <p>E. Indicate where costs are accumulated:</p> <p>(1) Home Office</p> <p>(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 Plans 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> <p>Z. _____ Not applicable. (Proceed to Item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Contribution. 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 these segments.</p> <p>Z. _____ Not applicable, proceed to Item 7.2.0.</p> | |

FORM CASS DS-1 (REV 2/96)

VII - 2

| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>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 items) and enter number of plans.)</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other <u> </u></td> <td>_____</td> </tr> <tr> <td>Z. _____ Not Applicable (Proceed to Item 7.3.0)</td> <td>_____</td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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> </u> | _____ | Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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> </u> | _____ | | | | | | | | | | | | | | | | | | | |
| Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>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.</p> | | | | | | | | | | | | | | | | | | | |
| | <p><i>3/ Describe on a Continuation Sheet.</i></p> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESBA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. 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> | |

FORM CASB DS-1 (REV 2/96)

VII - 4

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th rowspan="2">Cost Accumulation
(1)</th> <th rowspan="2">Cost Basis
(2)</th> <th rowspan="2">Include Retirees
(3)</th> <th colspan="2">Purchased Insurance Rating
(4)</th> <th colspan="2">Self-Insurance
Projected Average Loss
(5)</th> </tr> <tr> <th>Rate</th> <th>Expense</th> <th>Loss</th> <th>Expense</th> </tr> <tr> <th></th> <th></th> <th></th> <th></th> <th>(A)</th> <th>(B)</th> <th>(C)</th> <th>(D)</th> </tr> </thead> <tbody> <tr> <td colspan="8" style="text-align: center;">Column (1) - Cost Accumulation</td> </tr> <tr> <td colspan="8">Enter Code A, B, or Y, as appropriate.</td> </tr> <tr> <td colspan="8">A. Costs are accumulated at the Home Office.</td> </tr> <tr> <td colspan="8">B. Costs are accumulated at Segment</td> </tr> <tr> <td colspan="8">Y. Other <input type="checkbox"/></td> </tr> <tr> <td colspan="8" style="text-align: center;">Column (2) - Cost Basis</td> </tr> <tr> <td colspan="8">Enter code A, B, C, or Y, as appropriate.</td> </tr> <tr> <td colspan="8">A. Purchased insurance from unrelated third party</td> </tr> <tr> <td colspan="8">B. Self-insurance</td> </tr> <tr> <td colspan="8">C. Purchased insurance from a captive insurer</td> </tr> <tr> <td colspan="8">Y. Other <input type="checkbox"/></td> </tr> <tr> <td colspan="8"> <input type="checkbox"/> Describe on a Continuation Sheet. </td> </tr> </tbody> </table> | | | Policy or Self-Insurance Plan | Cost Accumulation
(1) | Cost Basis
(2) | Include Retirees
(3) | Purchased Insurance Rating
(4) | | Self-Insurance
Projected Average Loss
(5) | | Rate | Expense | Loss | Expense | | | | | (A) | (B) | (C) | (D) | 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 <input type="checkbox"/> | | | | | | | | 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 <input type="checkbox"/> | | | | | | | | <input type="checkbox"/> Describe on a Continuation Sheet. | | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation
(1) | Cost Basis
(2) | Include Retirees
(3) | | | | | Purchased Insurance Rating
(4) | | Self-Insurance
Projected Average Loss
(5) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | Rate | Expense | Loss | Expense | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | (A) | (B) | (C) | (D) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="checkbox"/> Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 5

| 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 | <p>Continued.</p> <p style="text-align: center;">Column (3) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.</p> <p>B. Yes, FRB 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.</p> <p>C. Yes, FRB benefits for retirees are a part of a FRB plan previously reported under 7.2.0.</p> <p>Y. Other <input type="checkbox"/></p> <p style="text-align: center;">Column (4) - Purchased Insurance Rating Basis</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).</p> <p>B. Manually Rated</p> <p>C. Community Rated</p> <p>Y. Other, or more than one type <input type="checkbox"/></p> <p>Z. Not applicable</p> <p style="text-align: center;">Column (5) - Projected Average Loss</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.</p> <p>B. Self-insurance costs are based on the contractor's experience, relevant industry experience, and anticipated conditions in accordance with accepted actuarial principles.</p> <p>C. Actual payments are considered to represent the projected average loss for the period.</p> <p>Y. Other, or more than one method <input type="checkbox"/></p> <p>Z. Not applicable</p> <p style="text-align: center;">Column (6) - Insurance Administrative Expenses</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 pools.</p> <p>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).</p> <p>C. Not separately identified, but included in indirect cost pools. (Describe pool(s) on a Continuation Sheet)</p> <p>D. Incurred by an insurance carrier or third party (Describe accumulation and allocation process on a Continuation Sheet).</p> <p>Y. Other <input type="checkbox"/></p> <p>Z. Not applicable</p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VII - 6

| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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 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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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) | |

FORM CASB DS-1 (REV 2/90)

VII - 7

| 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>Employee Stock Ownership Plans (ESOPs). 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>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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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. Valuation of Stock or Non-Cash Assets. 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. Forfeitures and Dividends. 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. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated.</p> | |

FORM CASB DS-1 (REV 2/90)

VII - 8

| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.6.0 | <p>Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)</p> <p>B. <input type="checkbox"/> No (Proceed to Part VIII)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.6.1 | <p>Worker's Compensation, Liability and Property Insurance Coverage.</p> <p>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 90 percent of the costs allocable to this segment or business unit for each line of insurance identified.)</p> <p>Description of Line of Insurance Coverage: _____</p> <table border="1"> <thead> <tr> <th>Policy or Self-Insurance Plan</th> <th>Cost Accumulation</th> <th>Cost Basis</th> <th>Crediting of Dividends and Earned Refunds</th> <th>Projected Average Loss</th> <th>Self-Insurance Administrative Expenses</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <u> </u></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self insurance
 C. Purchased insurance from a captive insurer
 Y. Other <u> </u></p> <p><u> </u> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 9

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - DEFERRED COMPENSATION
AND INSURANCE COST | |
|---|--|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 7.6.1 | <p>Continued.</p> <p>Column (3) - Crediting of Dividends and Earned Refunds</p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>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 9904.416-606(1)(iv).
 E. Manually Rated - not applicable
 Y. Other, or more than one <u> </u>
 Z. Not applicable</p> <p>Column (4) - Projected Average Loss</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. 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. <u> </u>
 Z. Not applicable</p> <p>Column (5) - Insurance Administration Expenses</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 pools.
 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 pools. (Describe pools) 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> </u>
 Z. Not applicable</p> <p><u> </u> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VIII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | | | | | | |
|---|---|--|--|---------------------------------|--|-----|-----|-----|
| Item No. | Item description | | | | | | | |
| | <p align="center">Part VIII Instructions</p> <p>FOR HOME OFFICE, AS APPLICABLE (Includes home office base operations of subsidiaries, joint ventures, subsidiaries, etc.). 1/</p> <p>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.</p> <p>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.</p> <p>B.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table border="0" style="width: 100%; margin-left: 40px;"> <tr> <td style="text-align: center;">Segment or
Other Intermediate Home Office</td> <td style="text-align: center;">CAS Covered
Government Sales</td> <td style="text-align: center;">Government Sales as a
Percentage of Total Sales</td> </tr> <tr> <td style="text-align: center;">(1)</td> <td style="text-align: center;">(2)</td> <td style="text-align: center;">(3)</td> </tr> </table> <p>B.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.)</p> <ol style="list-style-type: none"> A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices B. <input type="checkbox"/> Part VI - Other Costs and Credits C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs Z. <input type="checkbox"/> Not Applicable <p>1/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | (1) | (2) | (3) |
| Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | | | | | | |
| (1) | (2) | (3) | | | | | | |

FORM CASB DS-1 (REV 2/96)

VIII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</p> <p>For classification purposes, three methods of allocation, defined as follows, are to be used:</p> <ol 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 align="center">Allocation Base Codes</p> <ol 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 9904.403-501c) 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 B.3.1, B.3.2, and B.3.3 enter the type of expense 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.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 9904.403-406(5)(3)).</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VIII - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|---|---|--|
| Item No. | Item description | | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | | |
| 8.3.1 | Directly Allocated | | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| 8.3.2 | Homogeneous Expense Pools | Allocation Base Code | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|--|---|--|
| Item No. | Item description | | |
| 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 the home office, identify on a continuation sheet the classification of the expense and the name of the reporting unit incurring the expense. | | |

FORM CASB DS-1 (REV 2/96)

VIII - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | COVER SHEET AND CERTIFICATION |
|--|---|-------------------------------|
| 0.1 | Company or Reporting Unit.
Name _____
Street Address _____
City, State, & Zip Code _____
Division or Subsidiary of (if applicable) _____ | |
| 0.2 | Reporting Unit: (Mark one.)
A. <input type="checkbox"/> Business Unit comprising an entire business organization which is not divided into segments.
B. 1. <input type="checkbox"/> Corporate Home Office
2. <input type="checkbox"/> Intermediate Level Home Office
3. <input type="checkbox"/> Segment or business unit reporting directly to a home office. | |
| 0.3 | Official to Contact Concerning this Statement.
Name and Title _____
Phone number (including area code and extension) _____ | |
| 0.4 | Statement Type and Effective Date:
A. (Mark type of submission. If a revision, enter number)
(a) <input type="checkbox"/> Original Statement
(b) <input type="checkbox"/> Revised Statement: Revision No. _____
B. Effective Date of this Statement/Revision: _____ | |
| 0.5 | Statement Submitted To (Provide office name, location and telephone number, include area code and extension):
(a) Cognizant Federal Agency: _____
(b) Cognizant Federal Auditor: _____ | |
| 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. | | |
| _____ (Name)
_____ (Title) | | |
| THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. § 1001 | | |

FORM CASB DS-1 (REV 2/96)

C - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT _____ |
|--|---|--|
| 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. <input type="checkbox"/> Corporation
B. <input type="checkbox"/> Partnership
C. <input type="checkbox"/> Proprietorship
D. <input type="checkbox"/> Not-for-profit organization
E. <input type="checkbox"/> Joint Venture
F. <input type="checkbox"/> Federally Funded Research and Development Center (FFRDC)
Y. <input type="checkbox"/> Other (Specify) _____ | |
| 1.2.0 | Predominant Type of Government Sales. (Mark one.) 1/
A. <input type="checkbox"/> Manufacturing
B. <input type="checkbox"/> Research and Development
C. <input type="checkbox"/> Construction
D. <input type="checkbox"/> Services
Y. <input type="checkbox"/> 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. <input type="checkbox"/> Less than 10%
B. <input type="checkbox"/> 10% - 50%
C. <input type="checkbox"/> 51% - 80%
D. <input type="checkbox"/> 81% - 95%
E. <input type="checkbox"/> Over 95% | |
| 1.4.0 | Description of Your Cost Accounting System for Government Contracts and Subcontracts. (Mark the appropriate level(s) and if more than one is marked, explain on a continuation sheet.) 2/
A. <input type="checkbox"/> Standard costs - Job order
B. <input type="checkbox"/> Standard costs - Process
C. <input type="checkbox"/> Actual costs - Job order
D. <input type="checkbox"/> Actual costs - Process
Y. <input type="checkbox"/> Other(s) 2/ | |
| 1/ Do not complete when Part I is filed in conjunction with Part VIII.
2/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

I - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| 1.5.0 | Identification of Differences Between Contract Cost Accounting and Financial Accounting Records.
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. | |
| 1.6.0 | Unallowable Costs. 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.) | |
| 1.6.1 | Incurred costs.
A. <input type="checkbox"/> Specifically identified and recorded separately in the formal financial accounting records.
B. <input type="checkbox"/> Identified in separately maintained accounting records or workpapers.
C. <input type="checkbox"/> Identifiable through use of less formal accounting techniques that permit audit verification.
D. <input type="checkbox"/> Determinable by other means. }/ | |
| 1.6.2 | Estimated costs.
A. <input type="checkbox"/> By designation and description (in backup data, workpapers, etc) which have specifically been identified and recognized in making estimates.
B. <input type="checkbox"/> By description of any other estimating technique employed to provide appropriate recognition of any unallowable amounts pertinent to the estimates.
C. <input type="checkbox"/> Other. }/ | |
| 1.7.0 | Fiscal Year: _____ (Specify twelve month period used for financial accounting and reporting purposes, e.g., 1/1 to 12/31.) | |
| 1.7.1 | Cost Accumulation Period: _____ (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.) | |
| }/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

1 - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT |
|--|--|--|
| 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. <input type="checkbox"/> Standard costs (Describe the type of standards used.) }/
B. <input type="checkbox"/> Actual Costs
Y. <input type="checkbox"/> Other(s) }/
Z. <input type="checkbox"/> 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. <input type="checkbox"/> Standard costs }/
B. <input type="checkbox"/> Average Costs }/
C. <input type="checkbox"/> First in, first out
D. <input type="checkbox"/> Last in, first out
Y. <input type="checkbox"/> Other(s) }/
Z. <input type="checkbox"/> Not applicable | |
| }/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

F - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | |
|---|---|--|--|
| Item No. | Item description | | |
| 2.3.0 | <p>Timing of Charging Direct Material. (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. <input type="checkbox"/> When orders are placed
 B. <input type="checkbox"/> When both the material and invoice are received
 C. <input type="checkbox"/> When material is issued or released to a process, batch, or similar intermediate cost objective
 D. <input type="checkbox"/> When material is issued or released to a final cost objective
 E. <input type="checkbox"/> When invoices are paid
 Y. <input type="checkbox"/> Other(s) <u> </u>
 Z. <input type="checkbox"/> Not applicable</p> | | |
| 2.4.0 | <p>Variations from Standard Costs for Direct Material. (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>Type of Variance.</p> <p>A. <input type="checkbox"/> Price
 B. <input type="checkbox"/> Usage
 C. <input type="checkbox"/> Combined (A and B)
 Y. <input type="checkbox"/> Other(s) <u> </u></p> | | |
| 2.4.2 | <p>Level of Production Unit used to Accumulate Variance. Indicate which level of production unit is used as a basis for accumulating material variances.</p> <p>A. <input type="checkbox"/> Plant-wide Basis
 B. <input type="checkbox"/> By Department
 C. <input type="checkbox"/> By Product or Product Line
 Y. <input type="checkbox"/> Other(s) <u> </u></p> | | |
| 2.4.3 | <p>Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance.</p> | | |
| 2.4.4 | <p>Revisions. Standard costs for direct materials are revised:</p> <p>A. <input type="checkbox"/> Semiannually
 B. <input type="checkbox"/> Annually
 C. <input type="checkbox"/> Revised as needed, but at least once annually
 Y. <input type="checkbox"/> Other(s) <u> </u></p> | | |
| <p><u> </u> Describe on a Continuation Sheet.</p> | | | |

FORM CASB DS-1 (REV 2/96)

II - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--------------------------|--|-----------------------|--|--|---------------|-------------|--------------|----------------------------|--------------------------|--------------------------|--------------------------|---|--------------------------|--------------------------|--------------------------|---|--------------------------|--------------------------|--------------------------|-----------------------------------|--------------------------|--------------------------|--------------------------|-------------------------------------|--------------------------|--------------------------|--------------------------|-------------------------------------|--------------------------|--------------------------|--------------------------|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.5.0 | <p>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.</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">Direct Labor Category</th> </tr> <tr> <th>Manufacturing</th> <th>Engineering</th> <th>Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Individual/actual rates</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>B. Average rates - uncompensated overtime hours included in computation <u> </u></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>C. Average rates - uncompensated overtime hours excluded from computation</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>D. Standard costs/rates <u> </u></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Y. Other(s) <u> </u></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> | | | | Direct Labor Category | | | Manufacturing | Engineering | Other Direct | A. Individual/actual rates | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | B. Average rates - uncompensated overtime hours included in computation <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | C. Average rates - uncompensated overtime hours excluded from computation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | D. Standard costs/rates <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Y. Other(s) <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Z. Labor category is not applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Direct Labor Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Manufacturing | Engineering | Other Direct | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Individual/actual rates | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Average rates - uncompensated overtime hours included in computation <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Average rates - uncompensated overtime hours excluded from computation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Standard costs/rates <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Labor category is not applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.0 | <p>Variations from Standard Costs for Direct Labor. (Do not complete this item unless you use a standard cost/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.)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.1 | <p>Type of Variance.</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">Direct Labor Category</th> </tr> <tr> <th>Manufacturing</th> <th>Engineering</th> <th>Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Rate</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>B. Efficiency</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>C. Combined (A and B)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Y. Other(s) <u> </u></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> | | | | Direct Labor Category | | | Manufacturing | Engineering | Other Direct | A. Rate | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | B. Efficiency | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | C. Combined (A and B) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Y. Other(s) <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Z. Labor category is not applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| | Direct Labor Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Manufacturing | Engineering | Other Direct | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Rate | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Efficiency | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Combined (A and B) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Labor category is not applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p><u> </u> Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

II - 3

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|-----------------------------|-----------------------|-----------------------------|-------------------|---------------------------------------|---|-----------------------------|----------------------------|--|----------------|-----|-----|------------------|-----|-----|-----|-------------------------------|-----|-----|-----|---------------------------|-----|-----|-----|-------------------------------------|-----|-----|-----|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-670 | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.2 | Level of Production Unit used to Accumulate Variances. Indicate which level of production unit is used as a basis for accumulating the labor variances. <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td></td> <td colspan="3" style="text-align:center; border-bottom: 1px solid black;">Direct Labor Category</td> </tr> <tr> <td></td> <td style="text-align:center; border-bottom: 1px solid black;">Manufacturing</td> <td style="text-align:center; border-bottom: 1px solid black;">Engineering</td> <td style="text-align:center; border-bottom: 1px solid black;">Other Direct</td> </tr> <tr> <td style="padding-left: 20px;">A. Plant-wide basis</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;">B. By department</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;">C. By product or product line</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. Other(s) ^{1/}</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;">Z. Labor category is not applicable</td> <td style="text-align:center;">---</td> <td style="text-align:center;">---</td> <td style="text-align:center;">---</td> </tr> </table> | | 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 | --- | --- | --- |
| | 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 Disposition of Variances. 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: <table style="margin-left: 20px;"> <tr> <td>A. <input type="checkbox"/></td> <td>Semiannually</td> </tr> <tr> <td>B. <input type="checkbox"/></td> <td>Annually</td> </tr> <tr> <td>C. <input type="checkbox"/></td> <td>Revised as needed, but at least once annually</td> </tr> <tr> <td>Y. <input type="checkbox"/></td> <td>Other(s) ^{1/}</td> </tr> <tr> <td>Z. <input type="checkbox"/></td> <td>Not applicable</td> </tr> </table> | A. <input type="checkbox"/> | Semiannually | B. <input type="checkbox"/> | Annually | C. <input type="checkbox"/> | Revised as needed, but at least once annually | Y. <input type="checkbox"/> | Other(s) ^{1/} | Z. <input type="checkbox"/> | Not applicable | | | | | | | | | | | | | | | | | | |
| A. <input type="checkbox"/> | Semiannually | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. <input type="checkbox"/> | Annually | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. <input type="checkbox"/> | Revised as needed, but at least once annually | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. <input type="checkbox"/> | Other(s) ^{1/} | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> | Not applicable | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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: <table style="margin-left: 20px;"> <tr> <td>A. <input type="checkbox"/></td> <td>Actual Costs</td> </tr> <tr> <td>B. <input type="checkbox"/></td> <td>Per Diem Rates</td> </tr> <tr> <td>C. <input type="checkbox"/></td> <td>Lodging at actual costs and subsistence at per diem</td> </tr> <tr> <td>Y. <input type="checkbox"/></td> <td>Other Method ^{1/}</td> </tr> <tr> <td>Z. <input type="checkbox"/></td> <td>Not Applicable</td> </tr> </table> | A. <input type="checkbox"/> | Actual Costs | B. <input type="checkbox"/> | Per Diem Rates | C. <input type="checkbox"/> | Lodging at actual costs and subsistence at per diem | Y. <input type="checkbox"/> | Other Method ^{1/} | Z. <input type="checkbox"/> | Not Applicable | | | | | | | | | | | | | | | | | | |
| A. <input type="checkbox"/> | Actual Costs | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. <input type="checkbox"/> | Per Diem Rates | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. <input type="checkbox"/> | Lodging at actual costs and subsistence at per diem | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. <input type="checkbox"/> | Other Method ^{1/} | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> | 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.) <table style="margin-left: auto; margin-right: auto; border-collapse: collapse; width: 80%;"> <tr> <td style="text-align:left; border-bottom: 1px solid black;">Circumstance</td> <td style="text-align:center; border-bottom: 1px solid black;">A. Yes</td> <td style="text-align:center; border-bottom: 1px solid black;">B. No</td> <td style="text-align:center; border-bottom: 1px solid black;">C. Not Applicable</td> </tr> <tr> <td>(a) Transfers to other jobs/contracts</td> <td style="text-align:center;">---</td> <td style="text-align:center;">---</td> <td style="text-align:center;">---</td> </tr> <tr> <td>(b) Unused or excess materials remaining upon completion of contract</td> <td style="text-align:center;">---</td> <td style="text-align:center;">---</td> <td style="text-align:center;">---</td> </tr> </table> | Circumstance | A. Yes | B. No | C. Not Applicable | (a) Transfers to other jobs/contracts | --- | --- | --- | (b) Unused or excess materials remaining upon completion of contract | --- | --- | --- | | | | | | | | | | | | | | | | |
| Circumstance | A. Yes | B. No | C. Not Applicable | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Transfers to other jobs/contracts | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Unused or excess materials remaining upon completion of contract | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ^{1/} Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | |
|--|--|----------------|-----------------|---------------------------------|--|-----------------|------------------|-------------------------------|---------------------------|---------------------------------|-------------------|--|-----|--------------------------|-----|----------------|-----|--|-----|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-670 | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | |
| Item No. | Item description | | | | | | | | | | | | | | | | | | |
| 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 cost 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.) <table style="margin-left: auto; margin-right: auto; border-collapse: collapse; width: 80%;"> <tr> <td colspan="2" style="text-align:center; border-bottom: 1px solid black;">Treatment Code</td> </tr> <tr> <td style="padding-left: 20px;">A. Direct material</td> <td style="padding-left: 20px;">E. Sometimes direct/Sometimes indirect</td> </tr> <tr> <td style="padding-left: 20px;">B. Direct labor</td> <td style="padding-left: 20px;">F. Indirect only</td> </tr> <tr> <td style="padding-left: 20px;">C. Direct material and labor</td> <td style="padding-left: 20px;">Y. Other(s) ^{1/}</td> </tr> <tr> <td style="padding-left: 20px;">D. Other direct costs</td> <td style="padding-left: 20px;">Z. Not applicable</td> </tr> </table> | 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 | | | | | | | | |
| 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 <table style="margin-left: auto; margin-right: auto; border-collapse: collapse; width: 80%;"> <tr> <td style="text-align:left; border-bottom: 1px solid black;">Treatment Code</td> <td style="text-align:left; border-bottom: 1px solid black;">Name of Pool(s)</td> </tr> <tr> <td>(a) Cash Discounts on Purchases</td> <td>---</td> </tr> <tr> <td>(b) Freight in</td> <td>---</td> </tr> <tr> <td>(c) Income from Sale of Scrap</td> <td>---</td> </tr> <tr> <td>(d) Income from Sale of Salvage</td> <td>---</td> </tr> <tr> <td>(e) Incoming Material Inspection (receiving)</td> <td>---</td> </tr> <tr> <td>(f) Inventory adjustment</td> <td>---</td> </tr> <tr> <td>(g) Purchasing</td> <td>---</td> </tr> <tr> <td>(h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases</td> <td>---</td> </tr> </table> | Treatment Code | Name of Pool(s) | (a) Cash Discounts on Purchases | --- | (b) Freight in | --- | (c) Income from Sale of Scrap | --- | (d) Income from Sale of Salvage | --- | (e) Incoming Material Inspection (receiving) | --- | (f) Inventory adjustment | --- | (g) Purchasing | --- | (h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases | --- |
| Treatment Code | Name of Pool(s) | | | | | | | | | | | | | | | | | | |
| (a) Cash Discounts on Purchases | --- | | | | | | | | | | | | | | | | | | |
| (b) Freight in | --- | | | | | | | | | | | | | | | | | | |
| (c) Income from Sale of Scrap | --- | | | | | | | | | | | | | | | | | | |
| (d) Income from Sale of Salvage | --- | | | | | | | | | | | | | | | | | | |
| (e) Incoming Material Inspection (receiving) | --- | | | | | | | | | | | | | | | | | | |
| (f) Inventory adjustment | --- | | | | | | | | | | | | | | | | | | |
| (g) Purchasing | --- | | | | | | | | | | | | | | | | | | |
| (h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases | --- | | | | | | | | | | | | | | | | | | |
| | ^{1/} Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-673 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT | |
|---|---|--|-----------------|
| Item No. | Item description | | |
| 3.2.2 | <u>Functions, Elements of Cost,
or Transactions Related to
Direct Labor</u> | Treatment
Code | Name of Pool(s) |
| | (a) Incentive Compensation | --- | _____ |
| | (b) Holiday Differential (Premium Pay) | --- | _____ |
| | (c) Vacation Pay | --- | _____ |
| | (d) Overtime Premium Pay | --- | _____ |
| | (e) Shift Premium Pay | --- | _____ |
| | (f) Pension Costs | --- | _____ |
| | (g) Post Retirement Benefits Other
Than Pensions | --- | _____ |
| | (h) Health Insurance | --- | _____ |
| | (i) Life Insurance | --- | _____ |
| | (j) Other Deferred Compensation ^{1/} | --- | _____ |
| | (k) Training | --- | _____ |
| | (l) Sick Leave | --- | _____ |
| ^{1/} Describe on a Continuation Sheet. | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-673 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT | |
|---|---|--|-----------------|
| Item No. | Item description | | |
| 3.2.3 | <u>Functions, Elements of Cost,
or Transactions - Miscellaneous</u> | Treatment
Code | Name of Pool(s) |
| | (a) Design Engineering (in-house) | --- | _____ |
| | (b) Drafting (in-house) | --- | _____ |
| | (c) Computer Operations (in-house) | --- | _____ |
| | (d) Contract Administration | --- | _____ |
| | (e) Subcontract Administration Costs | --- | _____ |
| | (f) Freight Out (Finished product) | --- | _____ |
| | (g) Line (or production) Inspection | --- | _____ |
| | (h) Packaging and Preservation | --- | _____ |
| | (i) Preproduction Costs and Start-up Costs | --- | _____ |
| | (j) Departmental Supervision | --- | _____ |
| | (k) Professional Services (consultant fees) | --- | _____ |
| | (l) Purchased Labor of Direct Nature
(on premises) | --- | _____ |
| | (m) Purchased Labor of Direct Nature
(off premises) | --- | _____ |
| | (n) Rearrangement Costs | --- | _____ |
| | (o) Rework Costs | --- | _____ |
| | (p) Royalties | --- | _____ |
| | (q) Scrap Work | --- | _____ |
| | (r) Special Test Equipment | --- | _____ |
| | (s) Special Tooling | --- | _____ |
| | (t) Warranty Costs | --- | _____ |
| | (u) Rental Costs | --- | _____ |
| | (v) Travel and Subsistence | --- | _____ |
| | (w) Employee Severance Pay | --- | _____ |
| | (x) Security Guards | --- | _____ |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|----------|-------------------------|----------|------------------|---|--|---|------------------|---|---|----------|--|---|-----------------------|--|---|-------------------------|--|---|--|--|--|---|--|--|----------------|--|--|---|--|--|------------------------|--|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Part IV Instructions | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p>For the purpose of this part, indirect costs have been divided into three categories: (1) manufacturing, engineering, and comparable indirect costs; (2) general and administrative (G&A) expenses; and (3) service contract 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: 33%;">A. Sales</td> <td style="width: 33%;">H. Direct labor dollars</td> <td style="width: 33%;"></td> </tr> <tr> <td>B. Cost of sales</td> <td>I. Direct labor hours</td> <td></td> </tr> <tr> <td>C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead)</td> <td>J. Machine hours</td> <td></td> </tr> <tr> <td>D. Value added cost input (total cost input less direct material and subcontract costs)</td> <td>K. Usage</td> <td></td> </tr> <tr> <td>E. Total cost incurred (total cost input plus G&A expenses)</td> <td>L. Unit of production</td> <td></td> </tr> <tr> <td>F. Prime cost (Direct material, direct labor and other direct cost)</td> <td>M. Direct material cost</td> <td></td> </tr> <tr> <td>G. Processing or conversion cost (direct labor and applicable overhead)</td> <td>N. Total payroll dollars (Direct and indirect employees)</td> <td></td> </tr> <tr> <td></td> <td>O. Headcount or number of employees (Direct and indirect employees)</td> <td></td> </tr> <tr> <td></td> <td>P. Square feet</td> <td></td> </tr> <tr> <td></td> <td>Y. Other(s), or more than one basis (Describe on a continuation sheet.)</td> <td></td> </tr> <tr> <td></td> <td>Z. Pool not applicable</td> <td></td> </tr> </table> | | A. Sales | H. Direct labor dollars | | B. Cost of sales | I. Direct labor hours | | C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | | D. Value added cost input (total cost input less direct material and subcontract costs) | K. Usage | | E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | | F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | | G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | | O. Headcount or number of employees (Direct and indirect employees) | | | P. Square feet | | | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | | Z. Pool not applicable | |
| A. Sales | H. Direct labor dollars | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Cost of sales | I. Direct labor hours | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Value added cost input (total cost input less direct material and subcontract costs) | K. Usage | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | O. Headcount or number of employees (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | P. Square feet | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Z. Pool not applicable | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Overhead Pools. 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> <table style="width:100%; border: none;"> <tr> <td style="width: 40%;"></td> <td style="width: 10%; text-align: center;">Allocation
Base Code</td> </tr> <tr> <td>1. _____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>(a) Major functions, activities, and elements of cost included:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> <tr> <td>(b) Description/Make up of the allocation base:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> </table> | | | Allocation
Base Code | 1. _____ | _____ | (a) Major functions, activities, and elements of cost included: | | _____ | | (b) Description/Make up of the allocation base: | | _____ | | | | | | | | | | | | | | | | | | | | | | |
| | Allocation
Base Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Description/Make up of the allocation base: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | |
|---|---|--|--|-------------------------|--|-------|---|--|-------|--|---|--|-------|--|
| Item No. | Item description | | | | | | | | | | | | | |
| 4.1.0 | Continued. | | | | | | | | | | | | | |
| | | Allocation
Base Code | | | | | | | | | | | | |
| | 2. _____ | _____ | | | | | | | | | | | | |
| | (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | |
| | _____ | | | | | | | | | | | | | |
| | (b) Description/Make up of the allocation base: | | | | | | | | | | | | | |
| | _____ | | | | | | | | | | | | | |
| 4.2.0 | <p>General and Administrative (G&A) Expense Pools. 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> <table style="width:100%; border: none;"> <tr> <td style="width: 40%;"></td> <td style="width: 10%; text-align: center;">Allocation
Base Code</td> </tr> <tr> <td>Single Pool Containing G&A Expenses Only</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>(a) Major functions, activities, and elements of cost included:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> <tr> <td>(b) Description/Make up of the allocation base:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> </table> | | | Allocation
Base Code | Single Pool Containing G&A Expenses Only | _____ | (a) Major functions, activities, and elements of cost included: | | _____ | | (b) Description/Make up of the allocation base: | | _____ | |
| | Allocation
Base Code | | | | | | | | | | | | | |
| Single Pool Containing G&A Expenses Only | _____ | | | | | | | | | | | | | |
| (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | |
| (b) Description/Make up of the allocation base: | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.2.0 | Continued. | |
| | <u>Single Pool Containing Both G&A and Non-G&A Expenses</u> | Allocation Base Code |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | <u>Special Allocations</u> | Allocation Base Code |
| | 1. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | 2. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |

IV - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 4.3.0 | <u>Service Center and Expense Pool Allocation Bases.</u> | |
| | 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 unit and occupancy pools and fringe benefit pools. | |
| | <u>Category Code</u> | |
| | Generally, costs incurred by such centers or pools are, or can be, charged or allocated (1) 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 (2) 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". | |
| | <u>Rate Code</u> | |
| | 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. | |
| | Service Center or Expense Pool | Allocation Category Base Rate Code Code Code
—(1)— (2) (3) (4) |
| | 1. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | 2. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | |
|--|---|---|--|--|--|---|---|
| | | NAME OF REPORTING UNIT | | | | | |
| Item No. | Item description | | | | | | |
| | 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 64. General Instructions. | | | | | | |
| 5.1.0 | <p>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 changes 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.)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>Column (1)-Depreciation Method Code</p> <p>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</p> </td> <td style="vertical-align: top;"> <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>Column (3)-Property Units Code</p> <p>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/}</p> </td> <td style="vertical-align: top;"> <p>Column (4)-Residual Value Code</p> <p>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/}</p> </td> </tr> </table> | | | <p>Column (1)-Depreciation Method Code</p> <p>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</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> | <p>Column (3)-Property Units Code</p> <p>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/}</p> | <p>Column (4)-Residual Value Code</p> <p>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/}</p> |
| <p>Column (1)-Depreciation Method Code</p> <p>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</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> | | | | | | |
| <p>Column (3)-Property Units Code</p> <p>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/}</p> | <p>Column (4)-Residual Value Code</p> <p>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/}</p> | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | |

FORM CASB DS-1 (REV 2/98)

V - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | |
|---|--|---|--------------------------------|---|--------------------------|-------------------------|
| | | NAME OF REPORTING UNIT | | | | |
| Item No. | Item description | | | | | |
| 5.1.0 | Continued. | | | | | |
| | Asset Category | Depreciation Method Code (1) | Useful Life Code (2) | | | |
| | | Property Units Code (3) | Residual Value Code (4) | | | |
| | (a) Land improvements | --- | --- | | | |
| | (b) Building | --- | --- | | | |
| | (c) Building improvements | --- | --- | | | |
| | (d) Leasehold improvements | --- | --- | | | |
| | (e) Machinery and equipment | --- | --- | | | |
| | (f) Furniture and fixtures | --- | --- | | | |
| | (g) Automobiles and trucks | --- | --- | | | |
| | (h) Data processing equipment | --- | --- | | | |
| | (i) Programming/reprogramming costs | --- | --- | | | |
| | (j) Patterns and dies | --- | --- | | | |
| | (k) Tools | --- | --- | | | |
| | (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.) | --- | --- | | | |
| 5.2.0 | <p>Depreciation Practices for Contract, 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.)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>Financial Accounting</p> <p>(a) Methods</p></td> <td style="vertical-align: top;"> <p>A. Yes</p> <p>---</p></td> </tr></table> | | | <p>Financial Accounting</p> <p>(a) Methods</p> | <p>A. Yes</p> <p>---</p> | <p>B. No</p> <p>---</p> |
| <p>Financial Accounting</p> <p>(a) Methods</p> | <p>A. Yes</p> <p>---</p> | | | | | |
| <p>(b) Useful lives</p> | <p>---</p> | <p>---</p> | | | | |
| <p>(c) Property units</p> | <p>---</p> | <p>---</p> | | | | |
| <p>(d) Residual values</p> | <p>---</p> | <p>---</p> | | | | |
| <p>Income Tax</p> <p>(e) Methods</p> | <p>A. Yes</p> <p>---</p> | <p>B. No</p> <p>---</p> | | | | |
| <p>(f) Useful lives</p> | <p>---</p> | <p>---</p> | | | | |
| <p>(g) Property units</p> | <p>---</p> | <p>---</p> | | | | |
| <p>(h) Residual values</p> | <p>---</p> | <p>---</p> | | | | |

FORM CASB DS-1 (REV 2/96)

V - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | | | | | | | | | | | | | | | |
|---|---|---|--|------|-------------|----------------|----------------|--------------------------|--------------------------|-----------------|--------------------------|--------------------------|------------------|--------------------------|--------------------------|-----------------------------|--------------------------|--------------------------|---------------------------------------|--------------------------|--------------------------|
| | | NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Yes 1/</p> <p>B. <input type="checkbox"/> No</p> <p>Z. <input type="checkbox"/> 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. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged</p> <p>B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved</p> <p>C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account</p> <p>Y. <input type="checkbox"/> Other(s) 1/</p> <p>Z. <input type="checkbox"/> 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="1"> <thead> <tr> <th>Cost</th> <th>A. Expensed</th> <th>B. Capitalized</th> </tr> </thead> <tbody> <tr> <td>(a) Freight-in</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(b) Sales taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(c) Excise taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(d) Architect-engineer fees</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(e) Overhauls (extraordinary repairs)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | Cost | A. Expensed | B. Capitalized | (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> |
| Cost | A. Expensed | B. Capitalized | | | | | | | | | | | | | | | | | | | |
| (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | |
|---|---|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 5.6.0 | <p>Criteria for Capitalization. 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 _____</p> <p>(b) Minimum service life years _____</p> | | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes</p> <p>_____ Minimum aggregate dollar amount capitalized</p> <p>B. <input type="checkbox"/> No</p> | | |

FORM CASB DS-1 (REV 2/96)

V - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|-------------------------------------|-----------------------------|
| Item No. | Item description | | | |
| Part VI Instructions | | | | |
| Where a home office either establishes practices or procedures for the types of costs covered in this Part or accrues 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 (b) 4., <i>General Instructions</i> . | | | | |
| 6.1.0 | Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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.) | | | |
| 6.1.1 | Charges for Vacation Pay | Salaried | | |
| | | Hourly
(1) | Non-
exempt ^{1/}
(2) | Exempt ^{1/}
(3) |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.4 | Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally charged at Least Once Annually | --- | --- | --- |
| | B. Credited to Indirect Cost Pools at Least Once Annually | --- | --- | --- |
| | C. Carried Over to Future Cost Accounting Periods ^{2/} | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| | Z. Not Applicable | --- | --- | --- |
| | ^{1/} For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| | ^{2/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/86)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|--|--|
| Item No. | Item description | | | |
| 6.2.0 | Supplemental Unemployment (Extended Layoff) Benefit Plans. 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.) | | | |
| | A. ___ | When actual payments are made directly to employees | | |
| | B. ___ | When accrued (book account or funds set aside but no trust fund involved) | | |
| | C. ___ | When contributions are made to a nonforfeitable trust fund | | |
| | D. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.3.0 | Severance Pay and Early Retirement. 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.) | | | |
| | A. ___ | Actual payments made | | |
| | B. ___ | Accrued amounts on the basis of past experience | | |
| | C. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.4.0 | Incidental Receipts. (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.) | | | |
| | A. ___ | The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged | | |
| | B. ___ | 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 | | |
| | C. ___ | The entire amount of the receipt is credited directly to Other (Miscellaneous) Income | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| | ^{1/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/86)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.5.0 | <p>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.)</p> <p>A. <input type="checkbox"/> 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</p> <p>B. <input type="checkbox"/> Same as above, except the proceeds are not reduced by all applicable costs</p> <p>C. <input type="checkbox"/> Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged</p> <p>D. <input type="checkbox"/> Proceeds are credited to Other (Miscellaneous) income</p> <p>Y. <input type="checkbox"/> Other: 1/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 61 4., General Instructions.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7.1.0 | <p>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.)</p> <table border="0"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td>___</td> </tr> <tr> <td> 2. Qualified</td> <td>___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td></td> </tr> <tr> <td> a. Costs are measured and assigned on accrual basis</td> <td>___</td> </tr> <tr> <td> b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>___</td> </tr> <tr> <td> 2. Qualified</td> <td></td> </tr> <tr> <td> a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>___</td> </tr> <tr> <td> b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td> c. Collectively bargained plan treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>Y. <input type="checkbox"/> Other: 1/</td> <td>___</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0)</td> <td>___</td> </tr> </tbody> </table> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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. <input type="checkbox"/> Other: 1/ | ___ | Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Other: 1/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 1

| 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>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 Plans 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 90 percent of those defined contribution plan costs allocable to this segment or business unit.)</p> <p>Z. <input type="checkbox"/> Not applicable. (Proceed to item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. Where numerous plans are listed under 7.1.0.B. (including 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. Actuarial Cost Method. Identify the actuarial cost method used, including the cost method(s) used to value annuity 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Computation. 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. <input type="checkbox"/> Not applicable, proceed to item 7.2.0.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 2

| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>Post-retirement Benefits (PFBs) 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 PFB 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 items) and enter number of plans.1</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other 1/</td> <td>_____</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0)</td> <td></td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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 1/ | _____ | Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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 1/ | _____ | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>General PFB 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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>G. If this PFB 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 PFB 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.</p> | | | | | | | | | | | | | | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</p> <p>Z. <input type="checkbox"/> Not applicable, proceed to item 7.3.0.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 4

| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Includes Retirees</th> <th colspan="3">Self-Insurance</th> </tr> <tr> <th>Cost Basis (1)</th> <th>Cost Basis (2)</th> <th>Purchased Insurance Rating (3)</th> <th>Projected Average Loss (4)</th> <th>Insurance Administrative Expenses (5)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p>3/ Describe on a Continuation Sheet.</p> | | Policy or Self-Insurance Plan | Cost Accumulation | | Includes Retirees | Self-Insurance | | | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Includes Retirees | Self-Insurance | | | | | | | | | | | | | | | | |
| | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | <p>Continued.</p> <p style="text-align: center;">Column (1) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FFR 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, FFR benefits for retirees are a part of a FFR plan previously reported under 7.2.0.
 Y. Other <u> </u> 1/</p> <p style="text-align: center;">Column (4) - Purchased Insurance Rating Basis</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> </u> 1/
 Z. Not applicable.</p> <p style="text-align: center;">Column (5) - Projected Average Loss</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> </u> 1/
 Z. Not applicable.</p> <p style="text-align: center;">Column (6) - Insurance Administration Expenses</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 pools.
 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 pools. (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> </u> 1/
 Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

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| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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.)
 B. <input 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
 B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
 C. The plan number as reported on IRS Form 9900, if any
 D. Indicate where costs are accumulated:
 (1) Home office
 (2) Segment
 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.
 1. Stock Options
 2. Stock Appreciation Rights
 3. Cash Incentive
 4. Other (explain)</p> <p>B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives.
 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)</p> | |

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| 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 | Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)
A. <input type="checkbox"/> Yes (Proceed to Item 7.5.1)
B. <input type="checkbox"/> No (Proceed to Item 7.6.0) | |
| 7.5.1 | General Plan Information. On a continuation sheet, for all ESOPs provide the following information:
A. The plan name
B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
C. The plan number as reported on IRS Form 9900, if any
D. Indicate where costs are accumulated:
(1) Home office
(2) Segment
E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.
F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or No).
G. Indicate whether the ESOP is leveraged or nonleveraged.
H. Valuation of Stock or Non-Cash Assets. 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.
I. Forfeitures and Dividends. 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.
J. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated. | |

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| 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 | | | | | | | | | | | | | | | |
| 7.6.0 | Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?
A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)
B. <input type="checkbox"/> 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: _____ <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td> Crediting of Dividends and Earned Refunds </td> <td> Projected Average Administrative Expense </td> </tr> </tbody> </table>
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 <u> </u>
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 <u> </u>
<u> </u> Describe on a Continuation Sheet. | | Policy or Self-Insurance Plan | Cost Accumulation | | Self-Insurance | | (1) | (2) | (3) | (4) | | | | Crediting of Dividends and Earned Refunds | Projected Average Administrative Expense |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Self-Insurance | | | | | | | | | | | | |
| | (1) | (2) | (3) | (4) | | | | | | | | | | | | |
| | | | Crediting of Dividends and Earned Refunds | Projected Average Administrative Expense | | | | | | | | | | | | |

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| 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 | |
| 7.6.1 | <p>Continued.</p> <p style="text-align: center;"><u>Column (3) - Crediting of Dividends and Earned Refunds</u></p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned.</p> <p>B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned.</p> <p>C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance.</p> <p>D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-60(b)(1)(iv).</p> <p>E. Manually Rated - not applicable.</p> <p>Y. Other, or more than one. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (6) - 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. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</p> <p>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.</p> <p>C. The actual amount of losses are considered to represent the projected average loss for the period.</p> <p>Y. Other, or more than one method. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (5) - 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).</p> <p>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).</p> <p>C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).</p> <p>D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).</p> <p>Y. Other 1/</p> <p>Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES | | | | | | |
|---|---|---|---|--|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | | | |
| Item No. | Item description | | | | | | | |
| | <p style="text-align: center;"><u>Part VII Instructions</u></p> <p><u>FOR HOME OFFICE, AS APPLICABLE (includes home office type operations of subsidiaries, joint ventures, partnerships, etc.). 1/</u></p> <p>This part should be completed <u>only</u> 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.</p> <p>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.</p> <p>8.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Segment or
Other Intermediate Home Office
(1)</th> <th style="text-align: center;">CAS Covered
Government Sales
(2)</th> <th style="text-align: center;">Government Sales as a
Percentage of Total Sales
(3)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>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 VII.)</p> <p>A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices</p> <p>B. <input type="checkbox"/> Part VI - Other Costs and Credits</p> <p>C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | |
| Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | | | | |
| | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</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;">Allocation Base Codes</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 B.3.1, B.3.2, and B.3.3 enter the type of expenses or the name of the expense pools). 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.3.0, 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> | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| B.3.1 | <p>Directly Allocated</p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>2. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> | |
| B.3.2 | <p>Homogeneous Expense Pools</p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>(b) Description/Make up of the allocation base:</p> <p>_____</p> <p>2. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>(b) Description/Make up of the allocation base:</p> <p>_____</p> | <p>Allocation Base Code</p> <p>_____</p> <p>_____</p> |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-673 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT: |
|---|--|--|
| Item No. | Item description | |
| 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. | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-673 | | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT |
|---|--|--|
| 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. <input type="checkbox"/> Corporation | |
| | B. <input type="checkbox"/> Partnership | |
| | C. <input type="checkbox"/> Proprietorship | |
| | D. <input type="checkbox"/> Not for-profit organization | |
| | E. <input type="checkbox"/> Joint Venture | |
| | F. <input type="checkbox"/> Federally Funded Research and Development Center (FFRDC) | |
| | Y. <input type="checkbox"/> Other (Specify) _____ | |
| 1.2.0 | Predominant Type of Government Sales. (Mark one.) 1/ | |
| | A. <input type="checkbox"/> Manufacturing | |
| | B. <input type="checkbox"/> Research and Development | |
| | C. <input type="checkbox"/> Construction | |
| | D. <input type="checkbox"/> Services | |
| | Y. <input type="checkbox"/> 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. <input type="checkbox"/> Less than 10% | |
| | B. <input type="checkbox"/> 10% - 50% | |
| | C. <input type="checkbox"/> 51% - 80% | |
| | D. <input type="checkbox"/> 81% - 95% | |
| | E. <input type="checkbox"/> Over 95% | |
| 1.4.0 | Description of Your Cost Accounting System for Government Contracts and Subcontracts. (Mark the appropriate level(s) and if more than one is marked, explain on a continuation sheet.) 1/ | |
| | A. <input type="checkbox"/> Standard costs - Job order | |
| | B. <input type="checkbox"/> Standard costs - Process | |
| | C. <input type="checkbox"/> Actual costs - Job order | |
| | D. <input type="checkbox"/> Actual costs - Process | |
| | Y. <input type="checkbox"/> Other(s) 2/ | |
| | 1/ Do not complete when Part I is filed in conjunction with Part VII. | |
| | 2/ Describe on a Continuation Sheet. | |

FORM CASB DS-1 (REV 2/96)

I - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| 1.5.0 | Identification of Differences Between Contract Cost Accounting and Financial Accounting Records.
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. | |
| 1.6.0 | Unallowable Costs. 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.) | |
| 1.6.1 | Incurred costs.
A. <input type="checkbox"/> Specifically identified and recorded separately in the formal financial accounting records.
B. <input type="checkbox"/> Identified in separately maintained accounting records or workpapers.
C. <input type="checkbox"/> Identifiable through use of less formal accounting techniques that permit audit verification.
D. <input type="checkbox"/> Determinable by other means. }/ | |
| 1.6.2 | Estimated costs.
A. <input type="checkbox"/> By designation and description (in backup data, workpapers, etc) which have specifically been identified and recognized in making estimates.
B. <input type="checkbox"/> By description of any other estimating technique employed to provide appropriate recognition of any unallowable amounts pertinent to the estimates.
C. <input type="checkbox"/> Other. }/ | |
| 1.7.0 | Fiscal Year: _____ (Specify twelve month period used for financial accounting and reporting purposes, e.g., 1/1 to 12/31.) | |
| 1.7.1 | Cost Accumulation Period: _____ (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.) | |
| }/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/86)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT |
|--|--|--|
| 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. <input type="checkbox"/> Standard costs (Describe the type of standards used.) }/
B. <input type="checkbox"/> Actual Costs
Y. <input type="checkbox"/> Other(s) }/
Z. <input type="checkbox"/> 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. <input type="checkbox"/> Standard costs }/
B. <input type="checkbox"/> Average Costs }/
C. <input type="checkbox"/> First in, first out
D. <input type="checkbox"/> Last in, first out
Y. <input type="checkbox"/> Other(s) }/
Z. <input type="checkbox"/> Not applicable | |
| }/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/86)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART II - DIRECT COSTS | |
|---|---|------------------------|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 2.3.0 | <p>Timing of Charging Direct Material. (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. <input type="checkbox"/> When orders are placed
 B. <input type="checkbox"/> When both the material and invoice are received
 C. <input type="checkbox"/> When material is issued or released to a process, batch, or similar intermediate cost objective
 D. <input type="checkbox"/> When material is issued or released to a final cost objective
 E. <input type="checkbox"/> When invoices are paid
 Y. <input type="checkbox"/> Other(s) <u> </u>
 Z. <input type="checkbox"/> Not applicable</p> | | |
| 2.4.0 | <p>Variences from Standard Costs for Direct Material. (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>Type of Variance.</p> <p>A. <input type="checkbox"/> Price
 B. <input type="checkbox"/> Usage
 C. <input type="checkbox"/> Combined (A and B)
 Y. <input type="checkbox"/> Other(s) <u> </u></p> | | |
| 2.4.2 | <p>Level of Production Unit used to Accumulate Variance. Indicate which level of production unit is used as a basis for accumulating material variances.</p> <p>A. <input type="checkbox"/> Plant-wide Basis
 B. <input type="checkbox"/> By Department
 C. <input type="checkbox"/> By Product or Product Line
 Y. <input type="checkbox"/> Other(s) <u> </u></p> | | |
| 2.4.3 | <p>Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance.</p> | | |
| 2.4.4 | <p>Revisions. Standard costs for direct materials are revised:</p> <p>A. <input type="checkbox"/> Semiannually
 B. <input type="checkbox"/> Annually
 C. <input type="checkbox"/> Revised as needed, but at least once annually
 Y. <input type="checkbox"/> Other(s) <u> </u></p> | | |
| <p><u> </u> 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.5.0 | <p>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.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th colspan="3" style="text-align: center;">Direct Labor Category</th> </tr> <tr> <th style="text-align: center;">Manufacturing</th> <th style="text-align: center;">Engineering</th> <th style="text-align: center;">Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Individual/actual rates</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>B. Average rates - uncompensated overtime hours included in computation <u> </u></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>C. Average rates - uncompensated overtime hours excluded from computation</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>D. Standard costs/rates <u> </u></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Y. Other(s) <u> </u></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </tbody> </table> | | | | Direct Labor Category | | | Manufacturing | Engineering | Other Direct | A. Individual/actual rates | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | B. Average rates - uncompensated overtime hours included in computation <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | C. Average rates - uncompensated overtime hours excluded from computation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | D. Standard costs/rates <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Y. Other(s) <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Z. Labor category is not applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Direct Labor Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Manufacturing | Engineering | Other Direct | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Individual/actual rates | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Average rates - uncompensated overtime hours included in computation <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Average rates - uncompensated overtime hours excluded from computation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Standard costs/rates <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Labor category is not applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.0 | <p>Variences from Standard Costs for Direct Labor. (Do not complete this item unless you use a standard cost/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.)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.1 | <p>Type of Variance.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th colspan="3" style="text-align: center;">Direct Labor Category</th> </tr> <tr> <th style="text-align: center;">Manufacturing</th> <th style="text-align: center;">Engineering</th> <th style="text-align: center;">Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Rate</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>B. Efficiency</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>C. Combined (A and B)</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Y. Other(s) <u> </u></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </tbody> </table> | | | | Direct Labor Category | | | Manufacturing | Engineering | Other Direct | A. Rate | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | B. Efficiency | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | C. Combined (A and B) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Y. Other(s) <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Z. Labor category is not applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| | Direct Labor Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Manufacturing | Engineering | Other Direct | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Rate | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Efficiency | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Combined (A and B) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Labor category is not applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p><u> </u> Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|-----------------------------|-----------------------|-----------------------------|-------------------|---------------------------------------|---|-----------------------------|----------------------------|--|----------------|-----|-----|------------------|-----|-----|-----|-------------------------------|-----|-----|-----|---------------------------|-----|-----|-----|-------------------------------------|-----|-----|-----|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-670 | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.2 | Level of Production Unit used to Accumulate Variances. Indicate which level of production unit is used as a basis for accumulating the labor variances. <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td></td> <td colspan="3" style="text-align:center; border-bottom: 1px solid black;">Direct Labor Category</td> </tr> <tr> <td></td> <td style="text-align:center; border-bottom: 1px solid black;">Manufacturing</td> <td style="text-align:center; border-bottom: 1px solid black;">Engineering</td> <td style="text-align:center; border-bottom: 1px solid black;">Other Direct</td> </tr> <tr> <td style="padding-left: 20px;">A. Plant-wide basis</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;">B. By department</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;">C. By product or product line</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. Other(s) ^{1/}</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;">Z. Labor category is not applicable</td> <td style="text-align:center;">---</td> <td style="text-align:center;">---</td> <td style="text-align:center;">---</td> </tr> </table> | | 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 | --- | --- | --- |
| | 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 Disposition of Variances. 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: <table style="margin-left: 20px;"> <tr> <td>A. <input type="checkbox"/></td> <td>Semiannually</td> </tr> <tr> <td>B. <input type="checkbox"/></td> <td>Annually</td> </tr> <tr> <td>C. <input type="checkbox"/></td> <td>Revised as needed, but at least once annually</td> </tr> <tr> <td>Y. <input type="checkbox"/></td> <td>Other(s) ^{1/}</td> </tr> </table> | A. <input type="checkbox"/> | Semiannually | B. <input type="checkbox"/> | Annually | C. <input type="checkbox"/> | Revised as needed, but at least once annually | Y. <input type="checkbox"/> | Other(s) ^{1/} | | | | | | | | | | | | | | | | | | | | |
| A. <input type="checkbox"/> | Semiannually | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. <input type="checkbox"/> | Annually | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. <input type="checkbox"/> | Revised as needed, but at least once annually | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. <input type="checkbox"/> | 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: <table style="margin-left: 20px;"> <tr> <td>A. <input type="checkbox"/></td> <td>Actual Costs</td> </tr> <tr> <td>B. <input type="checkbox"/></td> <td>Per Diem Rates</td> </tr> <tr> <td>C. <input type="checkbox"/></td> <td>Lodging at actual costs and subsistence at per diem</td> </tr> <tr> <td>Y. <input type="checkbox"/></td> <td>Other Method ^{1/}</td> </tr> <tr> <td>Z. <input type="checkbox"/></td> <td>Not Applicable</td> </tr> </table> | A. <input type="checkbox"/> | Actual Costs | B. <input type="checkbox"/> | Per Diem Rates | C. <input type="checkbox"/> | Lodging at actual costs and subsistence at per diem | Y. <input type="checkbox"/> | Other Method ^{1/} | Z. <input type="checkbox"/> | Not Applicable | | | | | | | | | | | | | | | | | | |
| A. <input type="checkbox"/> | Actual Costs | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. <input type="checkbox"/> | Per Diem Rates | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. <input type="checkbox"/> | Lodging at actual costs and subsistence at per diem | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. <input type="checkbox"/> | Other Method ^{1/} | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> | 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.) <table style="margin-left: auto; margin-right: auto; border-collapse: collapse; width: 80%;"> <tr> <td style="text-align:left; border-bottom: 1px solid black;">Circumstance</td> <td style="text-align:center; border-bottom: 1px solid black;">A. Yes</td> <td style="text-align:center; border-bottom: 1px solid black;">B. No</td> <td style="text-align:center; border-bottom: 1px solid black;">C. Not Applicable</td> </tr> <tr> <td style="padding-left: 20px;">(a) Transfers to other jobs/contracts</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;">(b) Unused or excess materials remaining upon completion of contract</td> <td style="text-align:center;">---</td> <td style="text-align:center;">---</td> <td style="text-align:center;">---</td> </tr> </table> | Circumstance | A. Yes | B. No | C. Not Applicable | (a) Transfers to other jobs/contracts | --- | --- | --- | (b) Unused or excess materials remaining upon completion of contract | --- | --- | --- | | | | | | | | | | | | | | | | |
| Circumstance | A. Yes | B. No | C. Not Applicable | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Transfers to other jobs/contracts | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Unused or excess materials remaining upon completion of contract | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ^{1/} Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

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|--|--|----------------|-----------------|---------------------------------|--|-----------------|------------------|-------------------------------|---------------------------|---------------------------------|-------------------|--|-----|--------------------------|-----|----------------|-----|--|-----|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-670 | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | |
| Item No. | Item description | | | | | | | | | | | | | | | | | | |
| 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 cost 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.) <table style="margin-left: auto; margin-right: auto; border-collapse: collapse; width: 80%;"> <tr> <td colspan="2" style="text-align:center; border-bottom: 1px solid black;">Treatment Code</td> </tr> <tr> <td style="padding-left: 20px;">A. Direct material</td> <td style="padding-left: 20px;">E. Sometimes direct/Sometimes indirect</td> </tr> <tr> <td style="padding-left: 20px;">B. Direct labor</td> <td style="padding-left: 20px;">F. Indirect only</td> </tr> <tr> <td style="padding-left: 20px;">C. Direct material and labor</td> <td style="padding-left: 20px;">Y. Other(s) ^{1/}</td> </tr> <tr> <td style="padding-left: 20px;">D. Other direct costs</td> <td style="padding-left: 20px;">Z. Not applicable</td> </tr> </table> | 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 | | | | | | | | |
| 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 <table style="margin-left: auto; margin-right: auto; border-collapse: collapse; width: 80%;"> <tr> <td style="text-align:left; border-bottom: 1px solid black;">Treatment Code</td> <td style="text-align:left; border-bottom: 1px solid black;">Name of Pool(s)</td> </tr> <tr> <td style="padding-left: 20px;">(a) Cash Discounts on Purchases</td> <td style="text-align:center;">---</td> </tr> <tr> <td style="padding-left: 20px;">(b) Freight in</td> <td style="text-align:center;">---</td> </tr> <tr> <td style="padding-left: 20px;">(c) Income from Sale of Scrap</td> <td style="text-align:center;">---</td> </tr> <tr> <td style="padding-left: 20px;">(d) Income from Sale of Salvage</td> <td style="text-align:center;">---</td> </tr> <tr> <td style="padding-left: 20px;">(e) Incoming Material Inspection (receiving)</td> <td style="text-align:center;">---</td> </tr> <tr> <td style="padding-left: 20px;">(f) Inventory adjustment</td> <td style="text-align:center;">---</td> </tr> <tr> <td style="padding-left: 20px;">(g) Purchasing</td> <td style="text-align:center;">---</td> </tr> <tr> <td style="padding-left: 20px;">(h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases</td> <td style="text-align:center;">---</td> </tr> </table> | Treatment Code | Name of Pool(s) | (a) Cash Discounts on Purchases | --- | (b) Freight in | --- | (c) Income from Sale of Scrap | --- | (d) Income from Sale of Salvage | --- | (e) Incoming Material Inspection (receiving) | --- | (f) Inventory adjustment | --- | (g) Purchasing | --- | (h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases | --- |
| Treatment Code | Name of Pool(s) | | | | | | | | | | | | | | | | | | |
| (a) Cash Discounts on Purchases | --- | | | | | | | | | | | | | | | | | | |
| (b) Freight in | --- | | | | | | | | | | | | | | | | | | |
| (c) Income from Sale of Scrap | --- | | | | | | | | | | | | | | | | | | |
| (d) Income from Sale of Salvage | --- | | | | | | | | | | | | | | | | | | |
| (e) Incoming Material Inspection (receiving) | --- | | | | | | | | | | | | | | | | | | |
| (f) Inventory adjustment | --- | | | | | | | | | | | | | | | | | | |
| (g) Purchasing | --- | | | | | | | | | | | | | | | | | | |
| (h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases | --- | | | | | | | | | | | | | | | | | | |
| | ^{1/} Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-673 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT | |
|---|---|--|-----------------|
| Item No. | Item description | | |
| 3.2.2 | <u>Functions, Elements of Cost,
or Transactions Related to
Direct Labor</u> | Treatment
Code | Name of Pool(s) |
| | (a) Incentive Compensation | --- | _____ |
| | (b) Holiday Differential (Premium Pay) | --- | _____ |
| | (c) Vacation Pay | --- | _____ |
| | (d) Overtime Premium Pay | --- | _____ |
| | (e) Shift Premium Pay | --- | _____ |
| | (f) Pension Costs | --- | _____ |
| | (g) Post Retirement Benefits Other
Than Pensions | --- | _____ |
| | (h) Health Insurance | --- | _____ |
| | (i) Life Insurance | --- | _____ |
| | (j) Other Deferred Compensation ^{1/} | --- | _____ |
| | (k) Training | --- | _____ |
| | (l) Sick Leave | --- | _____ |
| | ^{1/} Describe on a Continuation Sheet. | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-673 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT | |
|---|---|--|-----------------|
| Item No. | Item description | | |
| 3.2.3 | <u>Functions, Elements of Cost,
or Transactions - Miscellaneous</u> | Treatment
Code | Name of Pool(s) |
| | (a) Design Engineering (in-house) | --- | _____ |
| | (b) Drafting (in-house) | --- | _____ |
| | (c) Computer Operations (in-house) | --- | _____ |
| | (d) Contract Administration | --- | _____ |
| | (e) Subcontract Administration Costs | --- | _____ |
| | (f) Freight Out (Finished product) | --- | _____ |
| | (g) Line (or production) Inspection | --- | _____ |
| | (h) Packaging and Preservation | --- | _____ |
| | (i) Preproduction Costs and Start-up Costs | --- | _____ |
| | (j) Departmental Supervision | --- | _____ |
| | (k) Professional Services (consultant fees) | --- | _____ |
| | (l) Purchased Labor of Direct Nature
(on premises) | --- | _____ |
| | (m) Purchased Labor of Direct Nature
(off premises) | --- | _____ |
| | (n) Rearrangement Costs | --- | _____ |
| | (o) Rework Costs | --- | _____ |
| | (p) Royalties | --- | _____ |
| | (q) Scrap Work | --- | _____ |
| | (r) Special Test Equipment | --- | _____ |
| | (s) Special Tooling | --- | _____ |
| | (t) Warranty Costs | --- | _____ |
| | (u) Rental Costs | --- | _____ |
| | (v) Travel and Subsistence | --- | _____ |
| | (w) Employee Severance Pay | --- | _____ |
| | (x) Security Guards | --- | _____ |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|----------|---------------------------------|----------|------------------|---|--|---|------------------|---|---|----------|--|---|-----------------------|--|---|-------------------------|--|---|--|--|--|---|--|--|----------------|--|--|---|--|--|------------------------|--|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Part IV Instructions | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p>For the purpose of this part, indirect costs have been divided into three categories: (1) manufacturing, engineering, and comparable indirect costs; (2) general and administrative (G&A) expenses; and (3) service contract 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: 33%;">A. Sales</td> <td style="width: 33%;">H. Direct labor dollars</td> <td style="width: 33%;"></td> </tr> <tr> <td>B. Cost of sales</td> <td>I. Direct labor hours</td> <td></td> </tr> <tr> <td>C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead)</td> <td>J. Machine hours</td> <td></td> </tr> <tr> <td>D. Value added cost input (total cost input less direct material and subcontract costs)</td> <td>K. Usage</td> <td></td> </tr> <tr> <td>E. Total cost incurred (total cost input plus G&A expenses)</td> <td>L. Unit of production</td> <td></td> </tr> <tr> <td>F. Prime cost (Direct material, direct labor and other direct cost)</td> <td>M. Direct material cost</td> <td></td> </tr> <tr> <td>G. Processing or conversion cost (direct labor and applicable overhead)</td> <td>N. Total payroll dollars (Direct and indirect employees)</td> <td></td> </tr> <tr> <td></td> <td>O. Headcount or number of employees (Direct and indirect employees)</td> <td></td> </tr> <tr> <td></td> <td>P. Square feet</td> <td></td> </tr> <tr> <td></td> <td>Y. Other(s), or more than one basis (Describe on a continuation sheet.)</td> <td></td> </tr> <tr> <td></td> <td>Z. Pool not applicable</td> <td></td> </tr> </table> | | A. Sales | H. Direct labor dollars | | B. Cost of sales | I. Direct labor hours | | C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | | D. Value added cost input (total cost input less direct material and subcontract costs) | K. Usage | | E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | | F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | | G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | | O. Headcount or number of employees (Direct and indirect employees) | | | P. Square feet | | | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | | Z. Pool not applicable | |
| A. Sales | H. Direct labor dollars | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Cost of sales | I. Direct labor hours | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Value added cost input (total cost input less direct material and subcontract costs) | K. Usage | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | O. Headcount or number of employees (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | P. Square feet | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Z. Pool not applicable | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Overhead Pools. 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> <table style="width:100%; border: none;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right; vertical-align: top;">Allocation
Base Code</td> </tr> <tr> <td>1. _____</td> <td style="text-align: right;">_____</td> </tr> <tr> <td>(a) Major functions, activities, and elements of cost included:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> <tr> <td>(b) Description/Make up of the allocation base:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> </table> | | | Allocation
Base Code | 1. _____ | _____ | (a) Major functions, activities, and elements of cost included: | | _____ | | (b) Description/Make up of the allocation base: | | _____ | | | | | | | | | | | | | | | | | | | | | | |
| | Allocation
Base Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Description/Make up of the allocation base: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | |
|---|---|--|--|---------------------------------|--|-------|---|--|-------|--|---|--|-------|--|
| Item No. | Item description | | | | | | | | | | | | | |
| 4.1.0 | Allocation
Base Code | | | | | | | | | | | | | |
| | Continued. | | | | | | | | | | | | | |
| | <table style="width:100%; border: none;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right; vertical-align: top;">Allocation
Base Code</td> </tr> <tr> <td>2. _____</td> <td style="text-align: right;">_____</td> </tr> <tr> <td>(a) Major functions, activities, and elements of cost included:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> <tr> <td>(b) Description/Make up of the allocation base:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> </table> | | | Allocation
Base Code | 2. _____ | _____ | (a) Major functions, activities, and elements of cost included: | | _____ | | (b) Description/Make up of the allocation base: | | _____ | |
| | Allocation
Base Code | | | | | | | | | | | | | |
| 2. _____ | _____ | | | | | | | | | | | | | |
| (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | |
| (b) Description/Make up of the allocation base: | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | |
| 4.2.0 | <p>General and Administrative (G&A) Expense Pools. 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> <table style="width:100%; border: none;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right; vertical-align: top;">Allocation
Base Code</td> </tr> <tr> <td>Single Pool Containing G&A Expenses Only</td> <td style="text-align: right;">_____</td> </tr> <tr> <td>(a) Major functions, activities, and elements of cost included:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> <tr> <td>(b) Description/Make up of the allocation base:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> </table> | | | Allocation
Base Code | Single Pool Containing G&A Expenses Only | _____ | (a) Major functions, activities, and elements of cost included: | | _____ | | (b) Description/Make up of the allocation base: | | _____ | |
| | Allocation
Base Code | | | | | | | | | | | | | |
| Single Pool Containing G&A Expenses Only | _____ | | | | | | | | | | | | | |
| (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | |
| (b) Description/Make up of the allocation base: | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.2.0 | Continued. | |
| | <u>Single Pool Containing Both G&A and Non-G&A Expenses</u> | Allocation Base Code |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | <u>Special Allocations</u> | Allocation Base Code |
| | 1. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | 2. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |

IV - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 4.3.0 | <u>Service Center and Expense Pool Allocation Bases.</u> | |
| | 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 unit and occupancy pools and fringe benefit pools. | |
| | <u>Category Code</u> | |
| | Generally, costs incurred by such centers or pools are, or can be, charged or allocated (1) 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 (2) 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". | |
| | <u>Rate Code</u> | |
| | 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. | |
| | Service Center or Expense Pool | Allocation Category Base Rate Code Code Code
— (1) — (2) — (3) |
| | 1. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | 2. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | |
|--|---|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | |
| Item No. | Item description | | | | |
| | 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 64. General Instructions. | | | | |
| 5.1.0 | <p>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 changes 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.)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>Column (1)-Depreciation Method Code</p> <p>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</p> <p>Column (2)-Property Units Code</p> <p>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/}</p> </td> <td style="vertical-align: top;"> <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> <p>Column (3)-Residual Value Code</p> <p>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/}</p> </td> </tr> </table> <p>^{1/} Describe on a Continuation Sheet.</p> | | | <p>Column (1)-Depreciation Method Code</p> <p>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</p> <p>Column (2)-Property Units Code</p> <p>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/}</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> <p>Column (3)-Residual Value Code</p> <p>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/}</p> |
| <p>Column (1)-Depreciation Method Code</p> <p>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</p> <p>Column (2)-Property Units Code</p> <p>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/}</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> <p>Column (3)-Residual Value Code</p> <p>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/}</p> | | | | |

FORM CASB DS-1 (REV 2/98)

V - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | |
|---|--|---|--------------------------------|---|--------------------------|-------------------------|
| | | NAME OF REPORTING UNIT | | | | |
| Item No. | Item description | | | | | |
| 5.1.0 | Continued. | | | | | |
| | Asset Category | Depreciation Method Code (1) | Useful Life Code (2) | | | |
| | | Property Units Code (3) | Residual Value Code (4) | | | |
| | (a) Land improvements | --- | --- | | | |
| | (b) Building | --- | --- | | | |
| | (c) Building improvements | --- | --- | | | |
| | (d) Leasehold improvements | --- | --- | | | |
| | (e) Machinery and equipment | --- | --- | | | |
| | (f) Furniture and fixtures | --- | --- | | | |
| | (g) Automobiles and trucks | --- | --- | | | |
| | (h) Data processing equipment | --- | --- | | | |
| | (i) Programming/reprogramming costs | --- | --- | | | |
| | (j) Patterns and dies | --- | --- | | | |
| | (k) Tools | --- | --- | | | |
| | (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.) | --- | --- | | | |
| 5.2.0 | <p>Depreciation Practices for Contract, 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.)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>Financial Accounting</p> <p>(a) Methods</p></td> <td style="vertical-align: top;"> <p>A. Yes</p> <p>---</p></td> </tr></table> | | | <p>Financial Accounting</p> <p>(a) Methods</p> | <p>A. Yes</p> <p>---</p> | <p>B. No</p> <p>---</p> |
| <p>Financial Accounting</p> <p>(a) Methods</p> | <p>A. Yes</p> <p>---</p> | | | | | |
| <p>(b) Useful lives</p> | <p>---</p> | <p>---</p> | | | | |
| <p>(c) Property units</p> | <p>---</p> | <p>---</p> | | | | |
| <p>(d) Residual values</p> | <p>---</p> | <p>---</p> | | | | |
| <p>Income Tax</p> <p>(e) Methods</p> | <p>A. Yes</p> <p>---</p> | <p>B. No</p> <p>---</p> | | | | |
| <p>(f) Useful lives</p> | <p>---</p> | <p>---</p> | | | | |
| <p>(g) Property units</p> | <p>---</p> | <p>---</p> | | | | |
| <p>(h) Residual values</p> | <p>---</p> | <p>---</p> | | | | |

FORM CASB DS-1 (REV 2/96)

V - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | | | | | | | | | | | | | | | |
|---|---|---|--|------|-------------|----------------|----------------|--------------------------|--------------------------|-----------------|--------------------------|--------------------------|------------------|--------------------------|--------------------------|-----------------------------|--------------------------|--------------------------|---------------------------------------|--------------------------|--------------------------|
| | | NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Yes 1/</p> <p>B. <input type="checkbox"/> No</p> <p>Z. <input type="checkbox"/> 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. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged</p> <p>B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved</p> <p>C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account</p> <p>Y. <input type="checkbox"/> Other(s) 1/</p> <p>Z. <input type="checkbox"/> 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="1"> <thead> <tr> <th>Cost</th> <th>A. Expensed</th> <th>B. Capitalized</th> </tr> </thead> <tbody> <tr> <td>(a) Freight-in</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(b) Sales taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(c) Excise taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(d) Architect-engineer fees</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(e) Overhauls (extraordinary repairs)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | Cost | A. Expensed | B. Capitalized | (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> |
| Cost | A. Expensed | B. Capitalized | | | | | | | | | | | | | | | | | | | |
| (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | |
|---|---|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 5.6.0 | <p>Criteria for Capitalization. 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 _____</p> <p>(b) Minimum service life years _____</p> | | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes</p> <p>_____ Minimum aggregate dollar amount capitalized</p> <p>B. <input type="checkbox"/> No</p> | | |

FORM CASB DS-1 (REV 2/96)

V - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|------------------------------|--------------------------|
| Item No. | Item description | | | |
| Part VI Instructions | | | | |
| Where a home office either establishes practices or procedures for the types of costs covered in this Part or accrues 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 (b) 4., <i>General Instructions</i> . | | | | |
| 6.1.0 | Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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.) | | | |
| 6.1.1 | Charges for Vacation Pay | Salaried | | |
| | | Hourly (1) | Non-exempt ^{1/} (2) | Exempt ^{1/} (3) |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.4 | Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally charged at Least Once Annually | ___ | ___ | ___ |
| | B. Credited to Indirect Cost Pools at Least Once Annually | ___ | ___ | ___ |
| | C. Carried Over to Future Cost Accounting Periods ^{2/} | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| | Z. Not Applicable | ___ | ___ | ___ |
| | ^{1/} For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| | ^{2/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/96)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|--|--|
| Item No. | Item description | | | |
| 6.2.0 | Supplemental Unemployment (Extended Layoff) Benefit Plans. 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.) | | | |
| | A. ___ | When actual payments are made directly to employees | | |
| | B. ___ | When accrued (book account or funds set aside but no trust fund involved) | | |
| | C. ___ | When contributions are made to a nonforfeitable trust fund | | |
| | D. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.3.0 | Severance Pay and Early Retirement Incentive Plans. 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.) | | | |
| | A. ___ | Actual payments made | | |
| | B. ___ | Accrued amounts on the basis of past experience | | |
| | C. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.4.0 | Incidental Receipts. (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.) | | | |
| | A. ___ | The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged | | |
| | B. ___ | 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 | | |
| | C. ___ | The entire amount of the receipt is credited directly to Other (Miscellaneous) Income | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| | ^{1/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/96)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.5.0 | <p>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.)</p> <p>A. <input type="checkbox"/> 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</p> <p>B. <input type="checkbox"/> Same as above, except the proceeds are not reduced by all applicable costs</p> <p>C. <input type="checkbox"/> Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged</p> <p>D. <input type="checkbox"/> Proceeds are credited to Other (Miscellaneous) income</p> <p>Y. <input type="checkbox"/> Other: 1/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 61 4., General Instructions.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7.1.0 | <p>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.)</p> <table border="0"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td>___</td> </tr> <tr> <td> 2. Qualified</td> <td>___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td></td> </tr> <tr> <td> a. Costs are measured and assigned on accrual basis</td> <td>___</td> </tr> <tr> <td> b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>___</td> </tr> <tr> <td> 2. Qualified</td> <td></td> </tr> <tr> <td> a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>___</td> </tr> <tr> <td> b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td> c. Collectively bargained plan treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>Y. <input type="checkbox"/> Other: 1/</td> <td>___</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0)</td> <td>___</td> </tr> </tbody> </table> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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. <input type="checkbox"/> Other: 1/ | ___ | Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Other: 1/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 1

| 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>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 Plans 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 90 percent of those defined contribution plan costs allocable to this segment or business unit.)</p> <p>Z. <input type="checkbox"/> Not applicable. (Proceed to item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. Where numerous plans are listed under 7.1.0.B. (including 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. Actuarial Cost Method. Identify the actuarial cost method used, including the cost method(s) used to value annuity 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Contribution. 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. <input type="checkbox"/> Not applicable, proceed to item 7.2.0.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 2

| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>Post-retirement Benefits (PFBs) 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 PFB 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 items) and enter number of plans.1</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other 1/</td> <td>_____</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0)</td> <td></td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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 1/ | _____ | Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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 1/ | _____ | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>General PFB 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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>G. If this PFB 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 PFB 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.</p> | | | | | | | | | | | | | | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</p> <p>Z. <input type="checkbox"/> Not applicable, proceed to item 7.3.0.</p> | |

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| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Includes Retirees</th> <th colspan="3">Self-Insurance</th> </tr> <tr> <th>Cost Basis (1)</th> <th>Cost Basis (2)</th> <th>Purchased Insurance Rating (3)</th> <th>Projected Average Loss (4)</th> <th>Insurance Administrative Expenses (5)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p>3/ Describe on a Continuation Sheet.</p> | | Policy or Self-Insurance Plan | Cost Accumulation | | Includes Retirees | Self-Insurance | | | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Includes Retirees | Self-Insurance | | | | | | | | | | | | | | | | |
| | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

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| 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 | <p>Continued.</p> <p style="text-align: center;">Column (1) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FFR 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, FFR benefits for retirees are a part of a FFR plan previously reported under 7.2.0.
 Y. Other <u> </u> 1/</p> <p style="text-align: center;">Column (4) - Purchased Insurance Rating Basis</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> </u> 1/
 Z. Not applicable.</p> <p style="text-align: center;">Column (5) - Projected Average Loss</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> </u> 1/
 Z. Not applicable.</p> <p style="text-align: center;">Column (6) - Insurance Administration Expenses</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 pools.
 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 pools. (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> </u> 1/
 Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

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| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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.)
 B. <input 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
 B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
 C. The plan number as reported on IRS Form 9900, if any
 D. Indicate where costs are accumulated:
 (1) Home office
 (2) Segment
 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.
 1. Stock Options
 2. Stock Appreciation Rights
 3. Cash Incentive
 4. Other (explain)</p> <p>B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives.
 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)</p> | |

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| 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 | Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)
A. <input type="checkbox"/> Yes (Proceed to Item 7.5.1)
B. <input type="checkbox"/> No (Proceed to Item 7.6.0) | |
| 7.5.1 | General Plan Information. On a continuation sheet, for all ESOPs provide the following information:
A. The plan name
B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
C. The plan number as reported on IRS Form 9900, if any
D. Indicate where costs are accumulated:
(1) Home office
(2) Segment
E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.
F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or No).
G. Indicate whether the ESOP is leveraged or nonleveraged.
H. Valuation of Stock or Non-Cash Assets. 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.
I. Forfeitures and Dividends. 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.
J. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated. | |

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| 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 | | | | | | | | | | | | | | | | | |
| 7.6.0 | Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?
A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)
B. <input type="checkbox"/> 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: _____ <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Cost Basis</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>Projected Average Loss</th> <th>Insurance Administrative Expenses</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>
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 <u> </u>
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 <u> </u>
<u> </u> Describe on a Continuation Sheet. | | Policy or Self-Insurance Plan | Cost Accumulation | | Cost Basis | Self-Insurance | | (1) | (2) | Projected Average Loss | Insurance Administrative Expenses | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Cost Basis | Self-Insurance | | | | | | | | | | | | | |
| | (1) | (2) | Projected Average Loss | | Insurance Administrative Expenses | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |

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| 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 | |
| 7.6.1 | <p>Continued.</p> <p style="text-align: center;"><u>Column (3) - Crediting of Dividends and Earned Refunds</u></p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned.</p> <p>B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned.</p> <p>C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance.</p> <p>D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-60(b)(1)(iv).</p> <p>E. Manually Rated - not applicable.</p> <p>Y. Other, or more than one. ^{1/}</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (6) - 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. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</p> <p>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.</p> <p>C. The actual amount of losses are considered to represent the projected average loss for the period.</p> <p>Y. Other, or more than one method. ^{1/}</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (5) - 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).</p> <p>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).</p> <p>C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).</p> <p>D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).</p> <p>Y. Other ^{1/}</p> <p>Z. Not applicable.</p> <p>^{1/} Describe on a Continuation Sheet.</p> | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES | | | | | | |
|---|---|---|---|--|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | | | |
| Item No. | Item description | | | | | | | |
| | <p style="text-align: center;">Part VIII Instructions</p> <p><u>FOR HOME OFFICE, AS APPLICABLE (includes home office type operations of subsidiaries, joint ventures, partnerships, etc.). ^{1/}</u></p> <p>This part should be completed <u>only</u> 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.</p> <p>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.</p> <p>8.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Segment or
Other Intermediate Home Office
(1)</th> <th style="text-align: center;">CAS Covered
Government Sales
(2)</th> <th style="text-align: center;">Government Sales as a
Percentage of Total Sales
(3)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>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.)</p> <p>A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices</p> <p>B. <input type="checkbox"/> Part VI - Other Costs and Credits</p> <p>C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>^{1/} For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | |
| Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | | | | |
| | | | | | | | | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</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 B.3.1, B.3.2, and B.3.3 enter the type of expenses or the name of the expense pools). 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.3.0, 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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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| B.3.1 | <p>Directly Allocated</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> | |
| B.3.2 | Homogeneous Expense Pools | <u>Allocation Base Code</u> |
| | 1. _____ | _____ |
| | (a) Major functions, activities, and elements of cost include: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | _____ | |
| | 2. _____ | _____ |
| | (a) Major functions, activities, and elements of cost include: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | _____ | |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT: |
|---|--|--|
| Item No. | Item description | |
| 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. | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT: |
|---|--|---|
| Item No. | Item description | |
| 1.5.0 | Identification of Differences Between Contract Cost Accounting and Financial Accounting Records.
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. | |
| 1.6.0 | Unallowable Costs. 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.) | |
| 1.6.1 | Incurred costs. | |
| | A. <input type="checkbox"/> Specifically identified and recorded separately in the formal financial accounting records. | |
| | B. <input type="checkbox"/> Identified in separately maintained accounting records or workpapers. | |
| | C. <input type="checkbox"/> Identifiable through use of less formal accounting techniques that permit audit verification. | |
| | D. <input type="checkbox"/> Determinable by other means. ^{3/} | |
| 1.6.2 | Estimated costs. | |
| | A. <input type="checkbox"/> By designation and description (in backup data, workpapers, etc) which have specifically been identified and recognized in making estimates. | |
| | B. <input type="checkbox"/> By description of any other estimating technique employed to provide appropriate recognition of any unallowable amounts pertinent to the estimates. | |
| | C. <input type="checkbox"/> Other. ^{3/} | |
| 1.7.0 | Fiscal Year: _____ (Specify twelve month period used for financial accounting and reporting purposes, e.g., 1/1 to 12/31.) | |
| 1.7.1 | Cost Accumulation Period: _____ (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.) | |
| | ^{3/} Describe on a Continuation Sheet. | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| 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 <u>not</u> 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. <input type="checkbox"/> Standard costs (Describe the type of standards used.) <u>1/</u> | |
| | B. <input type="checkbox"/> Actual Costs | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| | Z. <input type="checkbox"/> 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. <input type="checkbox"/> Standard costs <u>1/</u> | |
| | B. <input type="checkbox"/> Average Costs <u>1/</u> | |
| | C. <input type="checkbox"/> First in, first out | |
| | D. <input type="checkbox"/> Last in, first out | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| | Z. <input type="checkbox"/> Not applicable | |
| | <u>1/</u> Describe on a Continuation Sheet. | |

FORM CASB DS-1 (REV 2/86)

II - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| 2.3.0 | Timing of Charging Direct Material. (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.) | |
| | A. <input type="checkbox"/> When orders are placed | |
| | B. <input type="checkbox"/> When both the material and invoice are received | |
| | C. <input type="checkbox"/> When material is issued or released to a process, batch, or similar intermediate cost objective | |
| | D. <input type="checkbox"/> When material is issued or released to a final cost objective | |
| | E. <input type="checkbox"/> When invoices are paid | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| | Z. <input type="checkbox"/> Not applicable | |
| 2.4.0 | Variances from Standard Costs for Direct Material. (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.) | |
| 2.4.1 | Type of Variance. | |
| | A. <input type="checkbox"/> Price | |
| | B. <input type="checkbox"/> Usage | |
| | C. <input type="checkbox"/> Combined (A and B) | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| 2.4.2 | Level of Production Unit used to Accumulate Variance. Indicate which level of production unit is used as a basis for accumulating material variances. | |
| | A. <input type="checkbox"/> Plant-wide Basis | |
| | B. <input type="checkbox"/> By Department | |
| | C. <input type="checkbox"/> By Product or Product Line | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| 2.4.3 | Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance. | |
| 2.4.4 | Revisions. Standard costs for direct materials are revised: | |
| | A. <input type="checkbox"/> Semiannually | |
| | B. <input type="checkbox"/> Annually | |
| | C. <input type="checkbox"/> Revised as needed, but at least once annually | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| | <u>1/</u> Describe on a Continuation Sheet. | |

FORM CASB DS-1 (REV 2/86)

II - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-670 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--------------|--|--|-----------------------|--|--|---------------|-------------|--------------|----------------------------|-------|-------|-------|--|-------|-------|-------|---|-------|-------|-------|----------------------------|-------|-------|-------|-------------------------------------|-------|-------|-------|-------------------------------------|-------|-------|-------|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.5.0 | <p>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.)</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">Direct Labor Category</th> </tr> <tr> <th>Manufacturing</th> <th>Engineering</th> <th>Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Individual/actual rates</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>B. Average rates - uncompensated overtime hours included in computation 1/</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>C. Average rates - uncompensated overtime hours excluded from computation</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>D. Standard costs/rates 1/</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table> | | | | | Direct Labor Category | | | Manufacturing | Engineering | Other Direct | A. Individual/actual rates | _____ | _____ | _____ | B. Average rates - uncompensated overtime hours included in computation 1/ | _____ | _____ | _____ | C. Average rates - uncompensated overtime hours excluded from computation | _____ | _____ | _____ | D. Standard costs/rates 1/ | _____ | _____ | _____ | Y. Other(s) 1/ | _____ | _____ | _____ | Z. Labor category is not applicable | _____ | _____ | _____ |
| | Direct Labor Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Manufacturing | Engineering | Other Direct | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Individual/actual rates | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Average rates - uncompensated overtime hours included in computation 1/ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Average rates - uncompensated overtime hours excluded from computation | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Standard costs/rates 1/ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) 1/ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Labor category is not applicable | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.0 | <p>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.)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.1 | <p>Type of Variance:</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">Direct Labor Category</th> </tr> <tr> <th>Manufacturing</th> <th>Engineering</th> <th>Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Rate</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>B. Efficiency</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>C. Combined (A and B)</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table> | | | | | Direct Labor Category | | | Manufacturing | Engineering | Other Direct | A. Rate | _____ | _____ | _____ | B. Efficiency | _____ | _____ | _____ | C. Combined (A and B) | _____ | _____ | _____ | Y. Other(s) 1/ | _____ | _____ | _____ | Z. Labor category is not applicable | _____ | _____ | _____ | | | | |
| | Direct Labor Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Manufacturing | Engineering | Other Direct | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASE DS-1 (REV 2/96)

II - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-670 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-------------------|--|--------------|-----------------------|-------|-------------------|---------------------------------------|-------------|--------------|---------------------|--|-------|-------|------------------|-------|-------|-------|-------------------------------|-------|-------|-------|----------------|-------|-------|-------|-------------------------------------|-------|-------|-------|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.2 | <p>Level of Production Unit used to Accumulate Variances: Indicate which level of production unit is used as a basis for accumulating the labor variances.</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">Direct Labor Category</th> </tr> <tr> <th>Manufacturing</th> <th>Engineering</th> <th>Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Plant-wide basis</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>B. By department</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>C. By product or product line</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table> | | | | | 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 | _____ | _____ | _____ |
| | 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 | <p>Method of Disposing of Variance: Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.4 | <p>Revisions: Standard costs for direct labor are revised:</p> <p>A. _____ Semiannually</p> <p>B. _____ Annually</p> <p>C. _____ Revised as needed, but at least once annually</p> <p>Y. _____ Other(s) 1/</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.7.0 | <p>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.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.7.1 | <p>When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar cost objectives the charge is based on:</p> <p>A. _____ Actual Costs</p> <p>B. _____ Per Diem Rates</p> <p>C. _____ Lodging at actual costs and subsistence at per diem</p> <p>Y. _____ Other Method 1/</p> <p>Z. _____ Not Applicable</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.8.0 | <p>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.)</p> <table border="1"> <thead> <tr> <th>Circumstance</th> <th>A. Yes</th> <th>B. No</th> <th>Z. Not Applicable</th> </tr> </thead> <tbody> <tr> <td>(a) Transfers to other jobs/contracts</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>(b) Unused or excess materials remaining upon completion of contract</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table> | | | | Circumstance | A. Yes | B. No | Z. Not Applicable | (a) Transfers to other jobs/contracts | _____ | _____ | _____ | (b) Unused or excess materials remaining upon completion of contract | _____ | _____ | _____ | | | | | | | | | | | | | | | |
| Circumstance | A. Yes | B. No | Z. Not Applicable | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Transfers to other jobs/contracts | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Unused or excess materials remaining upon completion of contract | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASE DS-1 (REV 2/96)

II - 4

| | | |
|---|---|---|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 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
B. Direct labor
C. Direct material and labor
D. Other direct costs | E. Sometimes direct/Sometimes indirect
F. Indirect only
Y. Other(s) 1/
Z. Not applicable |
| 3.2.1 | Functions, Elements of Cost, or Transactions Related to Direct Material | |
| | Treatment Code | Name of Pool(s) |
| | (a) Cash Discounts on Purchases | _____ |
| | (b) Freight in | _____ |
| | (c) Income from Sale of Scrap | _____ |
| | (d) Income from Sale of Salvage | _____ |
| | (e) Incoming Material Inspection (receiving) | _____ |
| | (f) Inventory adjustment | _____ |
| | (g) Purchasing | _____ |
| | (h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases | _____ |
| | 1/ Describe on a Continuation Sheet. | |

| | | |
|---|---|--|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 3.2.2 | Functions, Elements of Cost, or Transactions Related to Direct Labor | |
| | Treatment Code | Name of Pool(s) |
| | (a) Incentive Compensation | _____ |
| | (b) Holiday Differential (Premium Pay) | _____ |
| | (c) Vacation Pay | _____ |
| | (d) Overtime Premium Pay | _____ |
| | (e) Shift Premium Pay | _____ |
| | (f) Pension Costs | _____ |
| | (g) Post Retirement Benefits Other Than Pensions | _____ |
| | (h) Health Insurance | _____ |
| | (i) Life Insurance | _____ |
| | (j) Other Deferred Compensation 1/ | _____ |
| | (k) Training | _____ |
| | (l) Sick Leave | _____ |
| | 1/ Describe on a Continuation Sheet. | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART III - DIRECT VS. INDIRECT COSTS | |
|---|---|--------------------------------------|-----------------|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | Treatment Code | Name of Pool(s) |
| 3.2.3 | Functions, Elements of Cost, or Transactions - Miscellaneous | | |
| | (a) Design Engineering (in-house) | --- | --- |
| | (b) Drafting (in-house) | --- | --- |
| | (c) Computer Operations (in-house) | --- | --- |
| | (d) Contract Administration | --- | --- |
| | (e) Subcontract Administration Costs | --- | --- |
| | (f) Freight Out (Finished product) | --- | --- |
| | (g) Line for production inspection | --- | --- |
| | (h) Packaging and Preservation | --- | --- |
| | (i) Preproduction Costs and Start-up Costs | --- | --- |
| | (j) Departmental Supervision | --- | --- |
| | (k) Professional Services (consultant fees) | --- | --- |
| | (l) Purchased Labor of Direct Nature (on premises) | --- | --- |
| | (m) Purchased Labor of Direct Nature (off premises) | --- | --- |
| | (n) Rearrangement Costs | --- | --- |
| | (o) Rework Costs | --- | --- |
| | (p) Royalties | --- | --- |
| | (q) Scrap Work | --- | --- |
| | (r) Special Test Equipment | --- | --- |
| | (s) Special Tooling | --- | --- |
| | (t) Warranty Costs | --- | --- |
| | (u) Rental Costs | --- | --- |
| | (v) Travel and Subsistence | --- | --- |
| | (w) Employee Severance Pay | --- | --- |
| | (x) Security Guards | --- | --- |

FORM CASB DS-1 (REV 2/96)

III - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS | |
|---|---|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| | Part IV Instructions | | |
| | For the purpose of this part, indirect costs have been divided into three categories: (1) manufacturing, engineering, and comparable indirect costs, (2) general and administrative (G&A) expenses, and (3) 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. | | |
| | The following Allocation Base Codes are provided for use in connection with Items 4.1.0, 4.2.0 and 4.3.0. | | |
| | A. Sales | H. Direct labor dollars | |
| | B. Cost of sales | I. Direct labor hours | |
| | C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | |
| | D. Value-added cost input (total cost input less direct material and subcontract costs) | K. Usage | |
| | E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | |
| | F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | |
| | G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | |
| | | O. Headcount or number of employees (Direct and indirect employees) | |
| | | P. Square feet | |
| | | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | |
| | | Z. Pool not applicable | |
| 4.1.0 | <p>Overhead Pools. 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 allocative base. Use a continuation sheet if additional space is required.</p> | | |
| | | Allocation Base Code | |
| | T. _____ | | |
| | (a) Major functions, activities, and elements of cost included: | | |
| | _____ | | |
| | (b) Description/Make up of the allocative base: | | |
| | _____ | | |

FORM CASB DS-1 (REV 2/96)

IV - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.1.0 | Continued. | Allocation Base Code |
| | 2. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| 4.2.0 | General and Administrative (G&A) Expense Pools. Select among the three categories of pools below that describe (a) 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. | |
| | Single Pool Containing G&A Expenses Only | Allocation Base Code |
| | _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |

FORM CASH DS-1 (REV 2/96)

IV - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.2.0 | Continued. | Allocation Base Code |
| | Single Pool Containing Both G&A and Non-G&A Expenses | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | Special Allocations | Allocation Base Code |
| | 1. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | 2. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |

IV - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS |
|---|---|--------------------------|
| | | NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 4.6.0 | <p>Independent Research and Development (IR&D) and Bid and Proposal (B&P) Costs. 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 levels.)</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 type="checkbox"/> Not applicable</p> | |
| 4.7.0 | <p>Cost of Capital Committed to Facilities. 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; land is assigned in the same manner as the facilities to which it relates.</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 type="checkbox"/> Not applicable.</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

IV - 6

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | |
|---|---|---|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | |
| Item No. | Item description | | | | | |
| | <p align="center">Part V Instructions</p> <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 64 4. General Instructions.</p> | | | | | |
| 5.1.0 | <p>Depreciating Tangible Assets for Government Contract Costing. (For each of the asset categories listed on Page 64, 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.)</p> <table border="0"> <tr> <td> <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> </td> <td> <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> </td> </tr> <tr> <td> <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> </td> <td> <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> </td> </tr> </table> | | <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> | <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> | <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> |
| <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> | | | | | |
| <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> | <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | |
|---|---|---|--------------------------------|-----------------------------------|-----------------------------------|
| | | NAME OF REPORTING UNIT | | | |
| Item No. | Item description | | | | |
| 5.1.0 | Continued. | | | | |
| | Asset Category | Depreciation Method Code
(1) | Useful Life Code
(2) | Property Units Code
(3) | Residual Value Code
(4) |
| | (a) Land improvements | --- | --- | --- | --- |
| | (b) Building | --- | --- | --- | --- |
| | (c) Building improvements | --- | --- | --- | --- |
| | (d) Leasehold improvements | --- | --- | --- | --- |
| | (e) Machinery and equipment | --- | --- | --- | --- |
| | (f) Furniture and fixtures | --- | --- | --- | --- |
| | (g) Automobiles and trucks | --- | --- | --- | --- |
| | (h) Data processing equipment | --- | --- | --- | --- |
| | (i) Programming/reprogramming costs | --- | --- | --- | --- |
| | (j) Patterns and dies | --- | --- | --- | --- |
| | (k) Tools | --- | --- | --- | --- |
| | (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.) | --- | --- | --- | --- |
| 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.) | | | | |
| | Financial Accounting | A. Yes | | B. No | |
| | (a) Methods | --- | --- | --- | --- |
| | (b) Useful lives | --- | --- | --- | --- |
| | (c) Property units | --- | --- | --- | --- |
| | (d) Residual values | --- | --- | --- | --- |
| | Income Tax | A. Yes | | B. No | |
| | (e) Methods | --- | --- | --- | --- |
| | (f) Useful lives | --- | --- | --- | --- |
| | (g) Property units | --- | --- | --- | --- |
| | (h) Residual values | --- | --- | --- | --- |

FORM CASB DS-1 (REV 2/96)

V - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | |
|---|--|---|-----------------------|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 5.3.0 | Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federal contracts? (Mark one.) | | |
| | A. <input type="checkbox"/> Yes 1/ | | |
| | B. <input type="checkbox"/> No | | |
| | Z. <input type="checkbox"/> Not applicable | | |
| 5.4.0 | Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: (Mark the appropriate level(s) and if more than one is marked, explain on a continuation sheet.) | | |
| | A. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged | | |
| | B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved | | |
| | C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account | | |
| | Y. <input type="checkbox"/> Other(s) 1/ | | |
| | Z. <input type="checkbox"/> Not applicable | | |
| 5.5.0 | 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.) | | |
| | Cost | A. Expensed | B. Capitalized |
| | (a) Freight-in | --- | --- |
| | (b) Sales taxes | --- | --- |
| | (c) Excise taxes | --- | --- |
| | (d) Architect-engineer fees | --- | --- |
| | (e) Overhauls (extraordinary repairs) | --- | --- |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

V - 3

| | | |
|--|---|--|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 5.6.0 | <p>Criteria for Capitalization. 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 style="margin-left: 40px;">(a) Minimum dollar amount capitalized _____</p> <p style="margin-left: 40px;">(b) Minimum service life years _____</p> | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes
 _____ Minimum aggregate dollar amount capitalized</p> <p>B. <input type="checkbox"/> No</p> | |

FORM CASB DS-1 (REV 2/96)

V - 4

| | | | | | | | | | | | | | | | | | | | |
|--|--|---|-----|-----|--|----------|--|--|------|-----------|--|--|--------|-----|-----|--|-----|--|--|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS

NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | |
| Item No. | Item description | | | | | | | | | | | | | | | | | | |
| | Part VI Instructions | | | | | | | | | | | | | | | | | | |
| | <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>Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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 | Charges for Vacation Pay | <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td colspan="2" style="text-align: center;">Salaried</td> </tr> <tr> <td></td> <td style="text-align: center;">Non-</td> <td colspan="2" style="text-align: center;">Exempt 3/</td> </tr> <tr> <td></td> <td style="text-align: center;">Hourly</td> <td style="text-align: center;">(2)</td> <td style="text-align: center;">(3)</td> </tr> <tr> <td></td> <td style="text-align: center;">(1)</td> <td></td> <td></td> </tr> </table> | | | | Salaried | | | Non- | Exempt 3/ | | | Hourly | (2) | (3) | | (1) | | |
| | Salaried | | | | | | | | | | | | | | | | | | |
| | Non- | Exempt 3/ | | | | | | | | | | | | | | | | | |
| | Hourly | (2) | (3) | | | | | | | | | | | | | | | | |
| | (1) | | | | | | | | | | | | | | | | | | |
| | A. When Accrued (earned) | --- | --- | --- | | | | | | | | | | | | | | | |
| | B. When Taken | --- | --- | --- | | | | | | | | | | | | | | | |
| | Y. Other(s) 2/ | --- | --- | --- | | | | | | | | | | | | | | | |
| 6.1.2 | Charges for Holiday Pay | | | | | | | | | | | | | | | | | | |
| | A. When Accrued (earned) | --- | --- | --- | | | | | | | | | | | | | | | |
| | B. When Taken | --- | --- | --- | | | | | | | | | | | | | | | |
| | Y. Other(s) 2/ | --- | --- | --- | | | | | | | | | | | | | | | |
| 6.1.3 | Charges for Sick Pay | | | | | | | | | | | | | | | | | | |
| | A. When Accrued (earned) | --- | --- | --- | | | | | | | | | | | | | | | |
| | B. When Taken | --- | --- | --- | | | | | | | | | | | | | | | |
| | Y. Other(s) 2/ | --- | --- | --- | | | | | | | | | | | | | | | |
| 6.1.4 | Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay | | | | | | | | | | | | | | | | | | |
| | A. Credited to Accounts Originally charged at Least Once Annually | --- | --- | --- | | | | | | | | | | | | | | | |
| | B. Credited to Indirect Cost Pools at Least Once Annually | --- | --- | --- | | | | | | | | | | | | | | | |
| | C. Carried Over to Future Cost Accounting Periods 2/ | --- | --- | --- | | | | | | | | | | | | | | | |
| | Y. Other(s) 2/ | --- | --- | --- | | | | | | | | | | | | | | | |
| | Z. Not Applicable | --- | --- | --- | | | | | | | | | | | | | | | |
| | 3/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | | | | | | | | | | | | | | | | |
| | 2/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item description | |
| 6.2.0 | Supplemental Unemployment (Extended Layoff) Benefit Plans. 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.)
A. ___ When actual payments are made directly to employees
B. ___ When accrued (book account or funds set aside but no trust fund involved)
C. ___ When contributions are made to a nonforfeitable trust fund
D. ___ Not charged
Y. ___ Other(s) <u> </u> /
Z. ___ Not applicable | |
| 6.3.0 | Severance Pay and Early Retirement. 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.)
A. ___ Actual payments made
B. ___ Accrued amounts on the basis of past experience
C. ___ Not charged
Y. ___ Other(s) <u> </u> /
Z. ___ Not applicable | |
| 6.4.0 | Incidental Receipts. (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.)
A. ___ The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged
B. ___ 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
C. ___ The entire amount of the receipt is credited directly to Other (Miscellaneous) Income
Y. ___ Other(s) <u> </u> /
Z. ___ Not applicable | |
| <u> </u> / Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| 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) <u> </u> /
Z. ___ Not applicable | |
| <u> </u> / Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 614, <i>General Instructions</i>.</p> <p>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 lines and enter number of plans.)</p> <table border="0"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td>___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td></td> </tr> <tr> <td> a. Costs are measured and assigned on accrual basis</td> <td>___</td> </tr> <tr> <td> b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td></td> </tr> <tr> <td> a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>___</td> </tr> <tr> <td> b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td> c. Collectively bargained plan treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>Y. ___ Other 3/</td> <td>___</td> </tr> <tr> <td>Z. ___ Not Applicable (Proceed to Item 7.2.0)</td> <td></td> </tr> </tbody> </table> <p>3/ Describe on a Continuation Sheet.</p> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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 3/ | ___ | Z. ___ Not Applicable (Proceed to Item 7.2.0) | |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 3/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. ___ Not Applicable (Proceed to Item 7.2.0) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASS DS-1 (REV 2/96)

VII - 1

| 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>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 990, if any</p> <p>C. The plan number as reported on IRS Form 990, if any</p> <p>D. Is there a funding agency established for the plan?</p> <p>E. Indicate where costs are accumulated:</p> <p>(1) Home Office</p> <p>(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 Plans 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> <p>Z. ___ Not applicable. (Proceed to Item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Contribution. 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 these segments.</p> <p>Z. ___ Not applicable, proceed to Item 7.2.0.</p> | |

FORM CASS DS-1 (REV 2/96)

VII - 2

| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>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 items) and enter number of plans.)</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-Insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other <u> </u></td> <td>_____</td> </tr> <tr> <td>Z. _____ Not Applicable (Proceed to Item 7.3.0)</td> <td>_____</td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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> </u> | _____ | Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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> </u> | _____ | | | | | | | | | | | | | | | | | | | |
| Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>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.</p> | | | | | | | | | | | | | | | | | | | |
| | <p><i>3/ Describe on a Continuation Sheet.</i></p> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESBA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. 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> | |

FORM CASB DS-1 (REV 2/96)

VII - 4

| 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 | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th rowspan="2">Cost Accumulation
(1)</th> <th rowspan="2">Cost Basis
(2)</th> <th rowspan="2">Include Retirees
(3)</th> <th colspan="2">Purchased Insurance Rating
(4)</th> <th colspan="2">Self-Insurance
Projected Average Loss
(5)</th> </tr> <tr> <th>Rate</th> <th>Expense</th> <th>Loss</th> <th>Expense</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation
(1) | Cost Basis
(2) | Include Retirees
(3) | Purchased Insurance Rating
(4) | | Self-Insurance
Projected Average Loss
(5) | | Rate | Expense | Loss | Expense | | | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation
(1) | Cost Basis
(2) | Include Retirees
(3) | | | | | Purchased Insurance Rating
(4) | | Self-Insurance
Projected Average Loss
(5) | | | | | | | | | | | | | |
| | | | | Rate | Expense | Loss | Expense | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 5

| 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 | <p>Continued.</p> <p>Column (3) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FRS 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, FRS benefits for retirees are a part of a FRS plan previously reported under 7.2.0.
 Y. Other <input type="checkbox"/></p> <p>Column (4) - Purchased Insurance Rating Basis</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 <input type="checkbox"/>
 Z. Not applicable</p> <p>Column (5) - Projected Average Loss</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 <input type="checkbox"/>
 Z. Not applicable</p> <p>Column (6) - Insurance Administrative Expenses</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 pools.
 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 pools. (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 <input type="checkbox"/>
 Z. Not applicable</p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VII - 6

| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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 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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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) | |

FORM CASB DS-1 (REV 2/90)

VII - 7

| 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>Employee Stock Ownership Plans (ESOPs). 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>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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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. Valuation of Stock or Non-Cash Assets. 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. Forfeitures and Dividends. 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. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated.</p> | |

FORM CASB DS-1 (REV 2/90)

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| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.6.0 | <p>Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)</p> <p>B. <input type="checkbox"/> No (Proceed to Part VIII)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.6.1 | <p>Worker's Compensation, Liability and Property Insurance Coverage.</p> <p>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 90 percent of the costs allocable to this segment or business unit for each line of insurance identified.)</p> <p>Description of Line of Insurance Coverage: _____</p> <table border="1"> <thead> <tr> <th>Policy or Self-Insurance Plan</th> <th>Cost Accumulation</th> <th>Cost Basis</th> <th>Crediting of Dividends and Earned Refunds</th> <th>Projected Average Loss</th> <th>Self-Insurance Administrative Expenses</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <u> </u></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self insurance
 C. Purchased insurance from a captive insurer
 Y. Other <u> </u></p> <p><u> </u> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - DEFERRED COMPENSATION
AND INSURANCE COST | |
|---|---|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 7.6.1 | <p>Continued.</p> <p>Column (3) - Crediting of Dividends and Earned Refunds</p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>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 9904.416-606(1)(iv).
 E. Manually Rated - not applicable
 Y. Other, or more than one <u> </u>/
 Z. Not applicable</p> <p>Column (4) - Projected Average Loss</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. 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. <u> </u>/
 Z. Not applicable</p> <p>Column (5) - Insurance Administration Expenses</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 pools.
 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 pools. (Describe pools) 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> </u>/
 Z. Not applicable</p> <p><u> </u> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VIII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | | | | | | |
|---|---|--|--|---------------------------------|--|-----|-----|-----|
| Item No. | Item description | | | | | | | |
| | <p align="center">Part VIII Instructions</p> <p>FOR HOME OFFICE, AS APPLICABLE (Includes home office base operations of subsidiaries, joint ventures, subsidiaries, etc.). 3/</p> <p>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.</p> <p>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.</p> <p>B.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table border="0" style="width: 100%; margin-left: 40px;"> <tr> <td style="text-align: center;">Segment or
Other Intermediate Home Office</td> <td style="text-align: center;">CAS Covered
Government Sales</td> <td style="text-align: center;">Government Sales as a
Percentage of Total Sales</td> </tr> <tr> <td style="text-align: center;">(1)</td> <td style="text-align: center;">(2)</td> <td style="text-align: center;">(3)</td> </tr> </table> <p>B.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.)</p> <ol style="list-style-type: none"> A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices B. <input type="checkbox"/> Part VI - Other Costs and Credits C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs Z. <input type="checkbox"/> Not Applicable <p>3/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | (1) | (2) | (3) |
| Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | | | | | | |
| (1) | (2) | (3) | | | | | | |

FORM CASB DS-1 (REV 2/96)

VIII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</p> <p>For classification purposes, three methods of allocation, defined as follows, are to be used:</p> <ol 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 align="center">Allocation Base Codes</p> <ol 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 9904.403-501c) 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 3/ <p>(On a continuation sheet, under each of the headings B.3.1, B.3.2, and B.3.3 enter the type of expense 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.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 9904.403-406(5)(3)).</p> <p>3/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VIII - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|---|---|--|
| Item No. | Item description | | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | | |
| 8.3.1 | Directly Allocated | | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| 8.3.2 | Homogeneous Expense Pools | Allocation Base Code | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|--|---|--|
| Item No. | Item description | | |
| 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 the home office, identify on a continuation sheet the classification of the expense and the name of the reporting unit incurring the expense. | | |

FORM CASB DS-1 (REV 2/96)

VIII - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| 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 <u>not</u> 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. <input type="checkbox"/> Standard costs (Describe the type of standards used.) <u>1/</u> | |
| | B. <input type="checkbox"/> Actual Costs | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| | Z. <input type="checkbox"/> 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. <input type="checkbox"/> Standard costs <u>1/</u> | |
| | B. <input type="checkbox"/> Average Costs <u>1/</u> | |
| | C. <input type="checkbox"/> First in, first out | |
| | D. <input type="checkbox"/> Last in, first out | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| | Z. <input type="checkbox"/> Not applicable | |
| | <u>1/</u> Describe on a Continuation Sheet. | |

FORM CASB DS-1 (REV 2/86)

I - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| 2.3.0 | Timing of Charging Direct Material. (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.) | |
| | A. <input type="checkbox"/> When orders are placed | |
| | B. <input type="checkbox"/> When both the material and invoice are received | |
| | C. <input type="checkbox"/> When material is issued or released to a process, batch, or similar intermediate cost objective | |
| | D. <input type="checkbox"/> When material is issued or released to a final cost objective | |
| | E. <input type="checkbox"/> When invoices are paid | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| | Z. <input type="checkbox"/> Not applicable | |
| 2.4.0 | Variances from Standard Costs for Direct Material. (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.) | |
| 2.4.1 | Type of Variance. | |
| | A. <input type="checkbox"/> Price | |
| | B. <input type="checkbox"/> Usage | |
| | C. <input type="checkbox"/> Combined (A and B) | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| 2.4.2 | Level of Production Unit used to Accumulate Variance. Indicate which level of production unit is used as a basis for accumulating material variances. | |
| | A. <input type="checkbox"/> Plant-wide Basis | |
| | B. <input type="checkbox"/> By Department | |
| | C. <input type="checkbox"/> By Product or Product Line | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| 2.4.3 | Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance. | |
| 2.4.4 | Revisions. Standard costs for direct materials are revised: | |
| | A. <input type="checkbox"/> Semiannually | |
| | B. <input type="checkbox"/> Annually | |
| | C. <input type="checkbox"/> Revised as needed, but at least once annually | |
| | Y. <input type="checkbox"/> Other(s) <u>1/</u> | |
| | <u>1/</u> Describe on a Continuation Sheet. | |

FORM CASB DS-1 (REV 2/86)

II - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-670 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--------------|--|--|-----------------------|--|--|---------------|-------------|--------------|----------------------------|-----|-----|-----|--|-----|-----|-----|---|-----|-----|-----|----------------------------|-----|-----|-----|-------------------------------------|-----|-----|-----|-------------------------------------|-----|-----|-----|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.5.0 | <p>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.)</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">Direct Labor Category</th> </tr> <tr> <th>Manufacturing</th> <th>Engineering</th> <th>Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Individual/actual rates</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>B. Average rates - uncompensated overtime hours included in computation 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>C. Average rates - uncompensated overtime hours excluded from computation</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>D. Standard costs/rates 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td>___</td> <td>___</td> <td>___</td> </tr> </tbody> </table> | | | | | Direct Labor Category | | | Manufacturing | Engineering | Other Direct | A. Individual/actual rates | ___ | ___ | ___ | B. Average rates - uncompensated overtime hours included in computation 1/ | ___ | ___ | ___ | C. Average rates - uncompensated overtime hours excluded from computation | ___ | ___ | ___ | D. Standard costs/rates 1/ | ___ | ___ | ___ | Y. Other(s) 1/ | ___ | ___ | ___ | Z. Labor category is not applicable | ___ | ___ | ___ |
| | Direct Labor Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Manufacturing | Engineering | Other Direct | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Individual/actual rates | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Average rates - uncompensated overtime hours included in computation 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Average rates - uncompensated overtime hours excluded from computation | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Standard costs/rates 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Labor category is not applicable | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.0 | <p>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.)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.1 | <p>Type of Variance:</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">Direct Labor Category</th> </tr> <tr> <th>Manufacturing</th> <th>Engineering</th> <th>Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Rate</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>B. Efficiency</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>C. Combined (A and B)</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td>___</td> <td>___</td> <td>___</td> </tr> </tbody> </table> | | | | | Direct Labor Category | | | Manufacturing | Engineering | Other Direct | A. Rate | ___ | ___ | ___ | B. Efficiency | ___ | ___ | ___ | C. Combined (A and B) | ___ | ___ | ___ | Y. Other(s) 1/ | ___ | ___ | ___ | Z. Labor category is not applicable | ___ | ___ | ___ | | | | |
| | Direct Labor Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Manufacturing | Engineering | Other Direct | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASE DS-1 (REV 2/96)

II - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-670 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-------------------|--|--------------|-----------------------|-------|-------------------|---------------------------------------|-------------|--------------|---------------------|--|-----|-----|------------------|-----|-----|-----|-------------------------------|-----|-----|-----|----------------|-----|-----|-----|-------------------------------------|-----|-----|-----|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.2 | <p>Level of Production Unit used to Accumulate Variances: Indicate which level of production unit is used as a basis for accumulating the labor variances.</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="3">Direct Labor Category</th> </tr> <tr> <th>Manufacturing</th> <th>Engineering</th> <th>Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Plant-wide basis</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>B. By department</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>C. By product or product line</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td>___</td> <td>___</td> <td>___</td> </tr> </tbody> </table> | | | | | 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 | ___ | ___ | ___ |
| | 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 | <p>Method of Disposing of Variance: Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.4 | <p>Revisions: Standard costs for direct labor are revised:</p> <p>A. ___ Semiannually</p> <p>B. ___ Annually</p> <p>C. ___ Revised as needed, but at least once annually</p> <p>Y. ___ Other(s) 1/</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.7.0 | <p>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.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.7.1 | <p>When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar cost objectives the charge is based on:</p> <p>A. ___ Actual Costs</p> <p>B. ___ Per Diem Rates</p> <p>C. ___ Lodging at actual costs and subsistence at per diem</p> <p>Y. ___ Other Method 1/</p> <p>Z. ___ Not Applicable</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.8.0 | <p>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.)</p> <table border="1"> <thead> <tr> <th>Circumstance</th> <th>A. Yes</th> <th>B. No</th> <th>Z. Not Applicable</th> </tr> </thead> <tbody> <tr> <td>(a) Transfers to other jobs/contracts</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(b) Unused or excess materials remaining upon completion of contract</td> <td>___</td> <td>___</td> <td>___</td> </tr> </tbody> </table> | | | | Circumstance | A. Yes | B. No | Z. Not Applicable | (a) Transfers to other jobs/contracts | ___ | ___ | ___ | (b) Unused or excess materials remaining upon completion of contract | ___ | ___ | ___ | | | | | | | | | | | | | | | |
| Circumstance | A. Yes | B. No | Z. Not Applicable | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Transfers to other jobs/contracts | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Unused or excess materials remaining upon completion of contract | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASE DS-1 (REV 2/96)

II - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--|----------------|-----------------|---------------------------------|-----|-------|----------------|-----|-------|-------------------------------|-----|-------|---------------------------------|-----|-------|--|-----|-------|--------------------------|-----|-------|----------------|-----|-------|--|-----|-------|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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
B. Direct labor
C. Direct material and labor
D. Other direct costs
E. Sometimes direct/Sometimes indirect
F. Indirect only
Y. Other(s) 1/
Z. Not applicable | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.2.1 | Functions, Elements of Cost, or Transactions Related to Direct Material | <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="width: 10%; text-align: center;">Treatment Code</th> <th style="width: 10%; text-align: center;">Name of Pool(s)</th> </tr> </thead> <tbody> <tr><td>(a) Cash Discounts on Purchases</td><td style="text-align: center;">---</td><td style="text-align: center;">_____</td></tr> <tr><td>(b) Freight in</td><td style="text-align: center;">---</td><td style="text-align: center;">_____</td></tr> <tr><td>(c) Income from Sale of Scrap</td><td style="text-align: center;">---</td><td style="text-align: center;">_____</td></tr> <tr><td>(d) Income from Sale of Salvage</td><td style="text-align: center;">---</td><td style="text-align: center;">_____</td></tr> <tr><td>(e) Incoming Material Inspection (receiving)</td><td style="text-align: center;">---</td><td style="text-align: center;">_____</td></tr> <tr><td>(f) Inventory adjustment</td><td style="text-align: center;">---</td><td style="text-align: center;">_____</td></tr> <tr><td>(g) Purchasing</td><td style="text-align: center;">---</td><td style="text-align: center;">_____</td></tr> <tr><td>(h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases</td><td style="text-align: center;">---</td><td style="text-align: center;">_____</td></tr> </tbody> </table> | | Treatment Code | Name of Pool(s) | (a) Cash Discounts on Purchases | --- | _____ | (b) Freight in | --- | _____ | (c) Income from Sale of Scrap | --- | _____ | (d) Income from Sale of Salvage | --- | _____ | (e) Incoming Material Inspection (receiving) | --- | _____ | (f) Inventory adjustment | --- | _____ | (g) Purchasing | --- | _____ | (h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases | --- | _____ |
| | Treatment Code | Name of Pool(s) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Cash Discounts on Purchases | --- | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Freight in | --- | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Income from Sale of Scrap | --- | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Income from Sale of Salvage | --- | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Incoming Material Inspection (receiving) | --- | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Inventory adjustment | --- | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Purchasing | --- | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases | --- | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|--|----------------|-----------------|----------------------------|-----|-------|--|-----|-------|------------------|-----|-------|--------------------------|-----|-------|-----------------------|-----|-------|-------------------|-----|-------|--|-----|-------|----------------------|-----|-------|--------------------|-----|-------|------------------------------------|-----|-------|--------------|-----|-------|----------------|-----|-------|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.2.2 | Functions, Elements of Cost, or Transactions Related to Direct Labor | <table style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="width: 10%; text-align: center;">Treatment Code</th> <th style="width: 10%; text-align: center;">Name of Pool(s)</th> </tr> </thead> <tbody> <tr><td>(a) Incentive Compensation</td><td style="text-align: center;">---</td><td style="text-align: center;">_____</td></tr> <tr><td>(b) Holiday Differential (Premium Pay)</td><td style="text-align: center;">---</td><td style="text-align: center;">_____</td></tr> <tr><td>(c) Vacation Pay</td><td style="text-align: center;">---</td><td style="text-align: center;">_____</td></tr> <tr><td>(d) Overtime Premium Pay</td><td style="text-align: center;">---</td><td style="text-align: center;">_____</td></tr> <tr><td>(e) Shift Premium Pay</td><td style="text-align: center;">---</td><td style="text-align: center;">_____</td></tr> <tr><td>(f) Pension Costs</td><td style="text-align: center;">---</td><td style="text-align: center;">_____</td></tr> <tr><td>(g) Post Retirement Benefits Other Than Pensions</td><td style="text-align: center;">---</td><td style="text-align: center;">_____</td></tr> <tr><td>(h) Health Insurance</td><td style="text-align: center;">---</td><td style="text-align: center;">_____</td></tr> <tr><td>(i) Life Insurance</td><td style="text-align: center;">---</td><td style="text-align: center;">_____</td></tr> <tr><td>(j) Other Deferred Compensation 1/</td><td style="text-align: center;">---</td><td style="text-align: center;">_____</td></tr> <tr><td>(k) Training</td><td style="text-align: center;">---</td><td style="text-align: center;">_____</td></tr> <tr><td>(l) Sick Leave</td><td style="text-align: center;">---</td><td style="text-align: center;">_____</td></tr> </tbody> </table> | | Treatment Code | Name of Pool(s) | (a) Incentive Compensation | --- | _____ | (b) Holiday Differential (Premium Pay) | --- | _____ | (c) Vacation Pay | --- | _____ | (d) Overtime Premium Pay | --- | _____ | (e) Shift Premium Pay | --- | _____ | (f) Pension Costs | --- | _____ | (g) Post Retirement Benefits Other Than Pensions | --- | _____ | (h) Health Insurance | --- | _____ | (i) Life Insurance | --- | _____ | (j) Other Deferred Compensation 1/ | --- | _____ | (k) Training | --- | _____ | (l) Sick Leave | --- | _____ |
| | Treatment Code | Name of Pool(s) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Incentive Compensation | --- | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Holiday Differential (Premium Pay) | --- | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Vacation Pay | --- | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Overtime Premium Pay | --- | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Shift Premium Pay | --- | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Pension Costs | --- | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Post Retirement Benefits Other Than Pensions | --- | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Health Insurance | --- | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) Life Insurance | --- | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (j) Other Deferred Compensation 1/ | --- | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (k) Training | --- | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (l) Sick Leave | --- | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART III - DIRECT VS. INDIRECT COSTS | |
|---|---|--------------------------------------|------------------------|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 3.2.3 | Functions, Elements of Cost, or Transactions - Miscellaneous | Treatment Code | Name of Pool(s) |
| | (a) Design Engineering (in-house) | --- | --- |
| | (b) Drafting (in-house) | --- | --- |
| | (c) Computer Operations (in-house) | --- | --- |
| | (d) Contract Administration | --- | --- |
| | (e) Subcontract Administration Costs | --- | --- |
| | (f) Freight Out (Finished product) | --- | --- |
| | (g) Line for production inspection | --- | --- |
| | (h) Packaging and Preservation | --- | --- |
| | (i) Preproduction Costs and Start-up Costs | --- | --- |
| | (j) Departmental Supervision | --- | --- |
| | (k) Professional Services (consultant fees) | --- | --- |
| | (l) Purchased Labor of Direct Nature (on premises) | --- | --- |
| | (m) Purchased Labor of Direct Nature (off premises) | --- | --- |
| | (n) Rearrangement Costs | --- | --- |
| | (o) Rework Costs | --- | --- |
| | (p) Royalties | --- | --- |
| | (q) Scrap Work | --- | --- |
| | (r) Special Test Equipment | --- | --- |
| | (s) Special Tooling | --- | --- |
| | (t) Warranty Costs | --- | --- |
| | (u) Rental Costs | --- | --- |
| | (v) Travel and Subsistence | --- | --- |
| | (w) Employee Severance Pay | --- | --- |
| | (x) Security Guards | --- | --- |

FORM CASB DS-1 (REV 2/96)

III - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--------------------------|--|----------|-------------------------|------------------|-----------------------|---|------------------|---|----------|---|-----------------------|---|-------------------------|---|--|--|---|--|----------------|--|---|--|------------------------|
| | | NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | |
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | |
| | Part IV Instructions | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p>For the purpose of this part, indirect costs have been divided into three categories: (1) manufacturing, engineering, and comparable indirect costs, (2) general and administrative (G&A) expenses, and (3) 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 border="0"> <tr> <td>A. Sales</td> <td>H. Direct labor dollars</td> </tr> <tr> <td>B. Cost of sales</td> <td>I. Direct labor hours</td> </tr> <tr> <td>C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead)</td> <td>J. Machine hours</td> </tr> <tr> <td>D. Value-added cost input (total cost input less direct material and subcontract costs)</td> <td>K. Usage</td> </tr> <tr> <td>E. Total cost incurred (total cost input plus G&A expenses)</td> <td>L. Unit of production</td> </tr> <tr> <td>F. Prime cost (Direct material, direct labor and other direct cost)</td> <td>M. Direct material cost</td> </tr> <tr> <td>G. Processing or conversion cost (direct labor and applicable overhead)</td> <td>N. Total payroll dollars (Direct and indirect employees)</td> </tr> <tr> <td></td> <td>O. Headcount or number of employees (Direct and indirect employees)</td> </tr> <tr> <td></td> <td>P. Square feet</td> </tr> <tr> <td></td> <td>Y. Other(s), or more than one basis (Describe on a continuation sheet.)</td> </tr> <tr> <td></td> <td>Z. Pool not applicable</td> </tr> </table> | | | A. Sales | H. Direct labor dollars | B. Cost of sales | I. Direct labor hours | C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | D. Value-added cost input (total cost input less direct material and subcontract costs) | K. Usage | E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | O. Headcount or number of employees (Direct and indirect employees) | | P. Square feet | | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | Z. Pool not applicable |
| A. Sales | H. Direct labor dollars | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Cost of sales | I. Direct labor hours | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Value-added cost input (total cost input less direct material and subcontract costs) | K. Usage | | | | | | | | | | | | | | | | | | | | | | | | |
| E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | | | | | | | | | | | | | | | | | | | | | | | | |
| F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | | | | | | | | | | | | | | | | | | | | | | | | |
| G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | |
| | O. Headcount or number of employees (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | |
| | P. Square feet | | | | | | | | | | | | | | | | | | | | | | | | |
| | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | | | | | | | | | | | | | | | | | | | | | | | |
| | Z. Pool not applicable | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Overhead Pools. 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 allocative base. Use a continuation sheet if additional space is required.</p> <p style="text-align: right;">Allocation
Base Code</p> <p>T. _____</p> <p>(a) Major functions, activities, and elements of cost included:</p> <p>_____</p> <p>(b) Description/Make up of the allocation base:</p> <p>_____</p> | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

IV - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.1.0 | Continued. | Allocation Base Code |
| | 2. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| 4.2.0 | <p>General and Administrative (G&A) Expense Pools. 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> | |
| | Single Pool Containing G&A Expenses Only | Allocation Base Code |
| | _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |

FORM CASH DS-1 (REV 2/96)

IV - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.2.0 | Continued. | Allocation Base Code |
| | Single Pool Containing Both G&A and Non-G&A Expenses | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | Special Allocations | Allocation Base Code |
| | 1. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | 2. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |

IV - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS |
|---|---|--------------------------|
| | | NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 4.6.0 | <p>Independent Research and Development (IR&D) and Bid and Proposal (B&P) Costs. 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 levels.)</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 type="checkbox"/> Not applicable</p> | |
| 4.7.0 | <p>Cost of Capital Committed to Facilities. 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; land is assigned in the same manner as the facilities to which it relates.</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 type="checkbox"/> Not applicable.</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

IV - 6

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | |
|---|---|---|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | |
| Item No. | Item description | | | | | |
| | <p align="center">Part V Instructions</p> <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 64 4. General Instructions.</p> | | | | | |
| 5.1.0 | <p>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.)</p> <table border="0"> <tr> <td> <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> </td> <td> <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> </td> </tr> <tr> <td> <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> </td> <td> <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> </td> </tr> </table> | | <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> | <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> | <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> |
| <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> | | | | | |
| <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> | <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | |
|---|---|---|--------------------------------|-----------------------------------|-----------------------------------|
| | | NAME OF REPORTING UNIT | | | |
| Item No. | Item description | | | | |
| 5.1.0 | Continued. | | | | |
| | Asset Category | Depreciation Method Code
(1) | Useful Life Code
(2) | Property Units Code
(3) | Residual Value Code
(4) |
| | (a) Land improvements | --- | --- | --- | --- |
| | (b) Building | --- | --- | --- | --- |
| | (c) Building improvements | --- | --- | --- | --- |
| | (d) Leasehold improvements | --- | --- | --- | --- |
| | (e) Machinery and equipment | --- | --- | --- | --- |
| | (f) Furniture and fixtures | --- | --- | --- | --- |
| | (g) Automobiles and trucks | --- | --- | --- | --- |
| | (h) Data processing equipment | --- | --- | --- | --- |
| | (i) Programming/reprogramming costs | --- | --- | --- | --- |
| | (j) Patterns and dies | --- | --- | --- | --- |
| | (k) Tools | --- | --- | --- | --- |
| | (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.) | --- | --- | --- | --- |
| 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.) | | | | |
| | Financial Accounting | A. Yes | B. No | | |
| | (a) Methods | --- | --- | | |
| | (b) Useful lives | --- | --- | | |
| | (c) Property units | --- | --- | | |
| | (d) Residual values | --- | --- | | |
| | Income Tax | A. Yes | B. No | | |
| | (e) Methods | --- | --- | | |
| | (f) Useful lives | --- | --- | | |
| | (g) Property units | --- | --- | | |
| | (h) Residual values | --- | --- | | |

FORM CASB DS-1 (REV 2/96)

V - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | |
|---|--|---|-----------------------|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 5.3.0 | Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federal contracts? (Mark one.) | | |
| | A. <input type="checkbox"/> Yes 1/ | | |
| | B. <input type="checkbox"/> No | | |
| | Z. <input type="checkbox"/> Not applicable | | |
| 5.4.0 | Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: (Mark the appropriate level(s) and if more than one is marked, explain on a continuation sheet.) | | |
| | A. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged | | |
| | B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved | | |
| | C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account | | |
| | Y. <input type="checkbox"/> Other(s) 1/ | | |
| | Z. <input type="checkbox"/> Not applicable | | |
| 5.5.0 | 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.) | | |
| | Cost | A. Expensed | B. Capitalized |
| | (a) Freight-in | --- | --- |
| | (b) Sales taxes | --- | --- |
| | (c) Excise taxes | --- | --- |
| | (d) Architect-engineer fees | --- | --- |
| | (e) Overhauls (extraordinary repairs) | --- | --- |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

V - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES |
|---|---|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 5.6.0 | <p>Criteria for Capitalization. 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 _____</p> <p>(b) Minimum service life years _____</p> | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes
 <input type="checkbox"/> Minimum aggregate dollar amount capitalized _____</p> <p>B. <input type="checkbox"/> No</p> | |

FORM CASB DS-1 (REV 2/96)

V - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS | | |
|---|---|-----------------------------------|-------------------------------------|-----------------------------|
| | | NAME OF REPORTING UNIT | | |
| Item No. | Item description | | | |
| Part VI 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 (ii) 4., <u>General Instructions</u> . | | | | |
| 6.1.0 | Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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.) | | | |
| 6.1.1 | Charges for Vacation Pay | Salaried | | |
| | | Hourly
(1) | Non-
exempt ^{1/}
(2) | Exempt ^{1/}
(3) |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.4 | Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally charged at Least Once Annually | ___ | ___ | ___ |
| | B. Credited to Indirect Cost Pools at Least Once Annually | ___ | ___ | ___ |
| | C. Carried Over to Future Cost Accounting Periods ^{2/} | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| | Z. Not Applicable | ___ | ___ | ___ |
| ^{1/} | For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| ^{2/} | Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/96)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.2.0 | <p>Supplemental Unemployment (Extended Layoff) Benefit Plans. 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 account 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> </u>/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| 6.3.0 | <p>Severance Pay and Early Retirement. 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 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> </u>/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| 6.4.0 | <p>Incidental Receipts. (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 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> </u>/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| <p><u> </u>/ Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.5.0 | <p>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.)</p> <p>A. <input type="checkbox"/> 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</p> <p>B. <input type="checkbox"/> Same as above, except the proceeds are not reduced by all applicable costs</p> <p>C. <input type="checkbox"/> Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged</p> <p>D. <input type="checkbox"/> Proceeds are credited to Other (Miscellaneous) Income</p> <p>Y. <input type="checkbox"/> Other(s) <u> </u>/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| <p><u> </u>/ Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 61 4., <i>General Instructions</i>.</p> <p>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 lines and enter number of plans.)</p> <table border="1"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td>___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td></td> </tr> <tr> <td> a. Costs are measured and assigned on accrual basis</td> <td>___</td> </tr> <tr> <td> b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td></td> </tr> <tr> <td> a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>___</td> </tr> <tr> <td> b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td> c. Collectively bargained plan treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>Y. ___ Other 3/</td> <td>___</td> </tr> <tr> <td>Z. ___ Not Applicable (Proceed to Item 7.2.0)</td> <td></td> </tr> </tbody> </table> <p>3/ Describe on a Continuation Sheet.</p> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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 3/ | ___ | Z. ___ Not Applicable (Proceed to Item 7.2.0) | |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 3/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. ___ Not Applicable (Proceed to Item 7.2.0) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASS DS-1 (REV 2/96)

VII - 1

| 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>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 990, if any</p> <p>C. The plan number as reported on IRS Form 990, if any</p> <p>D. Is there a funding agency established for the plan?</p> <p>E. Indicate where costs are accumulated:</p> <p>(1) Home Office</p> <p>(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 Plans 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> <p>Z. ___ Not applicable. (Proceed to Item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Contribution. 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 these segments.</p> <p>Z. ___ Not applicable, proceed to Item 7.2.0.</p> | |

FORM CASS DS-1 (REV 2/96)

VII - 2

| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>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 items) and enter number of plans.)</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other <u> </u></td> <td>_____</td> </tr> <tr> <td>Z. _____ Not Applicable (Proceed to Item 7.3.0)</td> <td>_____</td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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> </u> | _____ | Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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> </u> | _____ | | | | | | | | | | | | | | | | | | | |
| Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>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.</p> | | | | | | | | | | | | | | | | | | | |
| | <p><i>3/ Describe on a Continuation Sheet.</i></p> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. 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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| 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 | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th rowspan="2">Cost Accumulation
(1)</th> <th rowspan="2">Cost Basis
(2)</th> <th rowspan="2">Include Retirees
(3)</th> <th colspan="2">Purchased Insurance Rating
(4)</th> <th colspan="2">Self-Insurance
Projected Average Loss
(5)</th> </tr> <tr> <th>Rate</th> <th>Expense</th> <th>Rate</th> <th>Expense</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation
(1) | Cost Basis
(2) | Include Retirees
(3) | Purchased Insurance Rating
(4) | | Self-Insurance
Projected Average Loss
(5) | | Rate | Expense | Rate | Expense | | | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation
(1) | Cost Basis
(2) | Include Retirees
(3) | | | | | Purchased Insurance Rating
(4) | | Self-Insurance
Projected Average Loss
(5) | | | | | | | | | | | | | |
| | | | | Rate | Expense | Rate | Expense | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |

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| 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 | <p>Continued.</p> <p>Column (3) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FRB 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, FRB benefits for retirees are a part of a FRB plan previously reported under 7.2.0.
 Y. Other <input type="checkbox"/></p> <p>Column (4) - Purchased Insurance Rating Basis</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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p>Column (5) - Projected Average Loss</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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p>Column (6) - Insurance Administrative Expenses</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 pools.
 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 pools. (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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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 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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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) | |

FORM CASB DS-1 (REV 2/90)

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| 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>Employee Stock Ownership Plans (ESOPs). 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>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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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. Valuation of Stock or Non-Cash Assets. 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. Forfeitures and Dividends. 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. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated.</p> | |

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| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.6.0 | <p>Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)</p> <p>B. <input type="checkbox"/> No (Proceed to Part VIII)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.6.1 | <p>Worker's Compensation, Liability and Property Insurance Coverage.</p> <p>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 90 percent of the costs allocable to this segment or business unit for each line of insurance identified.)</p> <p>Description of Line of Insurance Coverage: _____</p> <table border="1"> <thead> <tr> <th>Policy or Self-Insurance Plan</th> <th>Cost Accumulation</th> <th>Cost Basis</th> <th>Crediting of Dividends and Earned Refunds</th> <th>Projected Average Loss</th> <th>Self-Insurance Administrative Expenses</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <u> </u>/</p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self insurance
 C. Purchased insurance from a captive insurer
 Y. Other <u> </u>/</p> <p><u> </u>/ Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | |
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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - DEFERRED COMPENSATION
AND INSURANCE COST | |
|---|--|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 7.6.1 | <p>Continued.</p> <p>Column (3) - Crediting of Dividends and Earned Refunds</p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>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 9904.416-606(1)(iv).
 E. Manually Rated - not applicable
 Y. Other, or more than one <u> </u>/
 Z. Not applicable</p> <p>Column (4) - Projected Average Loss</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. 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. <u> </u>/
 Z. Not applicable</p> <p>Column (5) - Insurance Administration Expenses</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 pools.
 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 pools. (Describe pools) 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> </u>/
 Z. Not applicable</p> <p><u> </u>/ Describe on a Continuation Sheet.</p> | | |

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VIII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | | | | | | |
|---|---|--|--|---------------------------------|--|-----|-----|-----|
| Item No. | Item description | | | | | | | |
| | <p align="center">Part VIII Instructions</p> <p>FOR HOME OFFICE, AS APPLICABLE (Includes home office base operations of subsidiaries, joint ventures, subsidiaries, etc.). 3/</p> <p>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.</p> <p>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.</p> <p>B.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table border="0" style="width: 100%; margin-left: 40px;"> <tr> <td style="text-align: center;">Segment or
Other Intermediate Home Office</td> <td style="text-align: center;">CAS Covered
Government Sales</td> <td style="text-align: center;">Government Sales as a
Percentage of Total Sales</td> </tr> <tr> <td style="text-align: center;">(1)</td> <td style="text-align: center;">(2)</td> <td style="text-align: center;">(3)</td> </tr> </table> <p>B.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.)</p> <ol style="list-style-type: none"> A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices B. <input type="checkbox"/> Part VI - Other Costs and Credits C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs Z. <input type="checkbox"/> Not Applicable <p>3/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | (1) | (2) | (3) |
| Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | | | | | | |
| (1) | (2) | (3) | | | | | | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</p> <p>For classification purposes, three methods of allocation, defined as follows, are to be used:</p> <ol 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 align="center">Allocation Base Codes</p> <ol 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 9904.403-501c) 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 3/ <p>(On a continuation sheet, under each of the headings B.3.1, B.3.2, and B.3.3 enter the type of expense 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.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 9904.403-406(5)(3)).</p> <p>3/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VIII - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|---|---|--|
| Item No. | Item description | | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | | |
| 8.3.1 | Directly Allocated | | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| 8.3.2 | Homogeneous Expense Pools | Allocation Base Code | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|--|---|--|
| Item No. | Item description | | |
| 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 the home office, identify on a continuation sheet the classification of the expense and the name of the reporting unit incurring the expense. | | |

FORM CASB DS-1 (REV 2/96)

VIII - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | |
|---|---|--|--|
| Item No. | Item description | | |
| 2.3.0 | <p>Timing of Charging Direct Material. (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. <input type="checkbox"/> When orders are placed
 B. <input type="checkbox"/> When both the material and invoice are received
 C. <input type="checkbox"/> When material is issued or released to a process, batch, or similar intermediate cost objective
 D. <input type="checkbox"/> When material is issued or released to a final cost objective
 E. <input type="checkbox"/> When invoices are paid
 Y. <input type="checkbox"/> Other(s) <u> </u>
 Z. <input type="checkbox"/> Not applicable</p> | | |
| 2.4.0 | <p>Variences from Standard Costs for Direct Material. (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>Type of Variance.</p> <p>A. <input type="checkbox"/> Price
 B. <input type="checkbox"/> Usage
 C. <input type="checkbox"/> Combined (A and B)
 Y. <input type="checkbox"/> Other(s) <u> </u></p> | | |
| 2.4.2 | <p>Level of Production Unit used to Accumulate Variance. Indicate which level of production unit is used as a basis for accumulating material variances.</p> <p>A. <input type="checkbox"/> Plant-wide Basis
 B. <input type="checkbox"/> By Department
 C. <input type="checkbox"/> By Product or Product Line
 Y. <input type="checkbox"/> Other(s) <u> </u></p> | | |
| 2.4.3 | <p>Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance.</p> | | |
| 2.4.4 | <p>Revisions. Standard costs for direct materials are revised:</p> <p>A. <input type="checkbox"/> Semiannually
 B. <input type="checkbox"/> Annually
 C. <input type="checkbox"/> Revised as needed, but at least once annually
 Y. <input type="checkbox"/> Other(s) <u> </u></p> | | |
| <p><u> </u> Describe on a Continuation Sheet.</p> | | | |

FORM CASB DS-1 (REV 2/96)

II - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--------------------------|--|-----------------------|--|--|---------------|-------------|--------------|----------------------------|--------------------------|--------------------------|--------------------------|---|--------------------------|--------------------------|--------------------------|---|--------------------------|--------------------------|--------------------------|-----------------------------------|--------------------------|--------------------------|--------------------------|-------------------------------------|--------------------------|--------------------------|--------------------------|-------------------------------------|--------------------------|--------------------------|--------------------------|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.5.0 | <p>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.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th colspan="3" style="text-align: center;">Direct Labor Category</th> </tr> <tr> <th style="text-align: center;">Manufacturing</th> <th style="text-align: center;">Engineering</th> <th style="text-align: center;">Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Individual/actual rates</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>B. Average rates - uncompensated overtime hours included in computation <u> </u></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>C. Average rates - uncompensated overtime hours excluded from computation</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>D. Standard costs/rates <u> </u></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Y. Other(s) <u> </u></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </tbody> </table> | | | | Direct Labor Category | | | Manufacturing | Engineering | Other Direct | A. Individual/actual rates | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | B. Average rates - uncompensated overtime hours included in computation <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | C. Average rates - uncompensated overtime hours excluded from computation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | D. Standard costs/rates <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Y. Other(s) <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Z. Labor category is not applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Direct Labor Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Manufacturing | Engineering | Other Direct | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Individual/actual rates | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Average rates - uncompensated overtime hours included in computation <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Average rates - uncompensated overtime hours excluded from computation | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Standard costs/rates <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Labor category is not applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.0 | <p>Variences from Standard Costs for Direct Labor. (Do not complete this item unless you use a standard cost/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.)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.1 | <p>Type of Variance.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th colspan="3" style="text-align: center;">Direct Labor Category</th> </tr> <tr> <th style="text-align: center;">Manufacturing</th> <th style="text-align: center;">Engineering</th> <th style="text-align: center;">Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Rate</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>B. Efficiency</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>C. Combined (A and B)</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Y. Other(s) <u> </u></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </tbody> </table> | | | | Direct Labor Category | | | Manufacturing | Engineering | Other Direct | A. Rate | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | B. Efficiency | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | C. Combined (A and B) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Y. Other(s) <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Z. Labor category is not applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | |
| | Direct Labor Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Manufacturing | Engineering | Other Direct | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Rate | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Efficiency | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Combined (A and B) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) <u> </u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Labor category is not applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p><u> </u> Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

II - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-670 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|-------------------|-----------------------|-------|-------------------|---------------------------------------|-------------|--------------|---------------------|--|-----|-----|------------------|-----|-----|-----|-------------------------------|-----|-----|-----|---------------------------|-----|-----|-----|-------------------------------------|-----|-----|-----|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.2 | <p>Level of Production Unit used to Accumulate Variances. Indicate which level of production unit is used as a basis for accumulating the labor variances.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th colspan="3" style="text-align: center;">Direct Labor Category</th> </tr> <tr> <th style="text-align: center;">Manufacturing</th> <th style="text-align: center;">Engineering</th> <th style="text-align: center;">Other Direct</th> </tr> </thead> <tbody> <tr> <td>A. Plant-wide basis</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>B. By department</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>C. By product or product line</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>Y. Other(s) ^{1/}</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>Z. Labor category is not applicable</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> </tbody> </table> | | | 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 | ___ | ___ | ___ |
| | 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 | <p>Method of Disposition of Variances. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.4 | <p>Revisions. Standard costs for direct labor are revised:</p> <p>A. ___ Semiannually</p> <p>B. ___ Annually</p> <p>C. ___ Revised as needed, but at least once annually</p> <p>Y. ___ Other(s) ^{1/}</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.7.0 | <p>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.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.7.1 | <p>When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar cost objectives the charge is based on:</p> <p>A. ___ Actual Costs</p> <p>B. ___ Per Diem Rates</p> <p>C. ___ Lodging at actual costs and subsistence at per diem</p> <p>Y. ___ Other Method ^{1/}</p> <p>Z. ___ Not Applicable</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.8.0 | <p>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.)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Circumstance</th> <th style="text-align: center;">A. Yes</th> <th style="text-align: center;">B. No</th> <th style="text-align: center;">C. Not Applicable</th> </tr> </thead> <tbody> <tr> <td>(a) Transfers to other jobs/contracts</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(b) Unused or excess materials remaining upon completion of contract</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> </tbody> </table> <p>^{1/} Describe on a Continuation Sheet.</p> | | Circumstance | A. Yes | B. No | C. Not Applicable | (a) Transfers to other jobs/contracts | ___ | ___ | ___ | (b) Unused or excess materials remaining upon completion of contract | ___ | ___ | ___ | | | | | | | | | | | | | | | |
| Circumstance | A. Yes | B. No | C. Not Applicable | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Transfers to other jobs/contracts | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Unused or excess materials remaining upon completion of contract | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-670 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|---|----------------|----------------|--------------------|--|-----------------|------------------|------------------------------|---------------------------|-----------------------|-------------------------------|-----|-----|---------------------------------|-----|-----|--|-----|-----|--------------------------|-----|-----|----------------|-----|-----|--|-----|-----|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1.0 | <p>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.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.2.0 | <p>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, 3.2.7, and 3.2.8, enter one of the Codes A through F, or Y, to indicate how the cost 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.)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">Treatment Code</th> </tr> </thead> <tbody> <tr> <td style="width: 50%;">A. Direct material</td> <td>E. Sometimes direct/Sometimes indirect</td> </tr> <tr> <td>B. Direct labor</td> <td>F. Indirect only</td> </tr> <tr> <td>C. Direct material and labor</td> <td>Y. Other(s) ^{1/}</td> </tr> <tr> <td>D. Other direct costs</td> <td>Z. Not applicable</td> </tr> </tbody> </table> | | 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 | | | | | | | | | | | | | | | | | |
| 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 | <p>Functions, Elements of Cost, or Transactions Related to Direct Material</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="text-align: center;">Treatment Code</th> <th style="text-align: center;">Name of Pool(s)</th> </tr> </thead> <tbody> <tr> <td>(a) Cash Discounts on Purchases</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(b) Freight in</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(c) Income from Sale of Scrap</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(d) Income from Sale of Salvage</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(e) Incoming Material Inspection (receiving)</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(f) Inventory adjustment</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(g) Purchasing</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> <tr> <td>(h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases</td> <td style="text-align: center;">___</td> <td style="text-align: center;">___</td> </tr> </tbody> </table> <p>^{1/} Describe on a Continuation Sheet.</p> | | | Treatment Code | Name of Pool(s) | (a) Cash Discounts on Purchases | ___ | ___ | (b) Freight in | ___ | ___ | (c) Income from Sale of Scrap | ___ | ___ | (d) Income from Sale of Salvage | ___ | ___ | (e) Incoming Material Inspection (receiving) | ___ | ___ | (f) Inventory adjustment | ___ | ___ | (g) Purchasing | ___ | ___ | (h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases | ___ | ___ |
| | Treatment Code | Name of Pool(s) | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Cash Discounts on Purchases | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Freight in | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Income from Sale of Scrap | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Income from Sale of Salvage | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Incoming Material Inspection (receiving) | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Inventory adjustment | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Purchasing | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-673 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT | |
|---|--|--|-----------------|
| Item No. | Item description | | |
| 3.2.2 | Functions, Elements of Cost,
or Transactions Related to
Direct Labor | Treatment
Code | Name of Pool(s) |
| | (a) Incentive Compensation | --- | _____ |
| | (b) Holiday Differential (Premium Pay) | --- | _____ |
| | (c) Vacation Pay | --- | _____ |
| | (d) Overtime Premium Pay | --- | _____ |
| | (e) Shift Premium Pay | --- | _____ |
| | (f) Pension Costs | --- | _____ |
| | (g) Post Retirement Benefits Other
Than Pensions | --- | _____ |
| | (h) Health Insurance | --- | _____ |
| | (i) Life Insurance | --- | _____ |
| | (j) Other Deferred Compensation ^{1/} | --- | _____ |
| | (k) Training | --- | _____ |
| | (l) Sick Leave | --- | _____ |
| ^{1/} Describe on a Continuation Sheet. | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-673 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT | |
|---|---|--|-----------------|
| Item No. | Item description | | |
| 3.2.3 | Functions, Elements of Cost,
or Transactions - Miscellaneous | Treatment
Code | Name of Pool(s) |
| | (a) Design Engineering (in-house) | --- | _____ |
| | (b) Drafting (in-house) | --- | _____ |
| | (c) Computer Operations (in-house) | --- | _____ |
| | (d) Contract Administration | --- | _____ |
| | (e) Subcontract Administration Costs | --- | _____ |
| | (f) Freight Out (Finished product) | --- | _____ |
| | (g) Line (or production) Inspection | --- | _____ |
| | (h) Packaging and Preservation | --- | _____ |
| | (i) Preproduction Costs and Start-up Costs | --- | _____ |
| | (j) Departmental Supervision | --- | _____ |
| | (k) Professional Services (consultant fees) | --- | _____ |
| | (l) Purchased Labor of Direct Nature
(on premises) | --- | _____ |
| | (m) Purchased Labor of Direct Nature
(off premises) | --- | _____ |
| | (n) Rearrangement Costs | --- | _____ |
| | (o) Rework Costs | --- | _____ |
| | (p) Royalties | --- | _____ |
| | (q) Scrap Work | --- | _____ |
| | (r) Special Test Equipment | --- | _____ |
| | (s) Special Tooling | --- | _____ |
| | (t) Warranty Costs | --- | _____ |
| | (u) Rental Costs | --- | _____ |
| | (v) Travel and Subsistence | --- | _____ |
| | (w) Employee Severance Pay | --- | _____ |
| | (x) Security Guards | --- | _____ |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|--|----------|---------------------------------|------------------|-----------------------|---|------------------|---|----------|---|-----------------------|---|-------------------------|---|--|--|---|--|----------------|--|---|--|------------------------|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | |
| | Part IV Instructions | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p>For the purpose of this part, indirect costs have been divided into three categories: (1) manufacturing, engineering, and comparable indirect costs; (2) general and administrative (G&A) expenses; and (3) service contract 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 border="0"> <tr> <td>A. Sales</td> <td>H. Direct labor dollars</td> </tr> <tr> <td>B. Cost of sales</td> <td>I. Direct labor hours</td> </tr> <tr> <td>C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead)</td> <td>J. Machine hours</td> </tr> <tr> <td>D. Value added cost input (total cost input less direct material and subcontract costs)</td> <td>K. Usage</td> </tr> <tr> <td>E. Total cost incurred (total cost input plus G&A expenses)</td> <td>L. Unit of production</td> </tr> <tr> <td>F. Prime cost (Direct material, direct labor and other direct cost)</td> <td>M. Direct material cost</td> </tr> <tr> <td>G. Processing or conversion cost (direct labor and applicable overhead)</td> <td>N. Total payroll dollars (Direct and indirect employees)</td> </tr> <tr> <td></td> <td>O. Headcount or number of employees (Direct and indirect employees)</td> </tr> <tr> <td></td> <td>P. Square feet</td> </tr> <tr> <td></td> <td>Y. Other(s), or more than one basis (Describe on a continuation sheet.)</td> </tr> <tr> <td></td> <td>Z. Pool not applicable</td> </tr> </table> | | | A. Sales | H. Direct labor dollars | B. Cost of sales | I. Direct labor hours | C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | D. Value added cost input (total cost input less direct material and subcontract costs) | K. Usage | E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | O. Headcount or number of employees (Direct and indirect employees) | | P. Square feet | | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | Z. Pool not applicable |
| A. Sales | H. Direct labor dollars | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Cost of sales | I. Direct labor hours | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Value added cost input (total cost input less direct material and subcontract costs) | K. Usage | | | | | | | | | | | | | | | | | | | | | | | | |
| E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | | | | | | | | | | | | | | | | | | | | | | | | |
| F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | | | | | | | | | | | | | | | | | | | | | | | | |
| G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | |
| | O. Headcount or number of employees (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | |
| | P. Square feet | | | | | | | | | | | | | | | | | | | | | | | | |
| | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | | | | | | | | | | | | | | | | | | | | | | | |
| | Z. Pool not applicable | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Overhead Pools. 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> <table border="0" style="width: 100%;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right; vertical-align: bottom;">Allocation
Base Code</td> </tr> <tr> <td>1. _____</td> <td style="text-align: right;">_____</td> </tr> <tr> <td>(a) Major functions, activities, and elements of cost included:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> <tr> <td>(b) Description/Make up of the allocation base:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> </table> | | | | Allocation
Base Code | 1. _____ | _____ | (a) Major functions, activities, and elements of cost included: | | _____ | | (b) Description/Make up of the allocation base: | | _____ | | | | | | | | | | | |
| | Allocation
Base Code | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Description/Make up of the allocation base: | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | |
|---|--|--|--|--|---------------------------------|--|-------|---|--|-------|--|---|--|-------|--|
| Item No. | Item description | | | | | | | | | | | | | | |
| 4.1.0 | Continued. | | | | | | | | | | | | | | |
| | | Allocation
Base Code | | | | | | | | | | | | | |
| | 2. _____ | _____ | | | | | | | | | | | | | |
| | (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | | |
| | _____ | | | | | | | | | | | | | | |
| | (b) Description/Make up of the allocation base: | | | | | | | | | | | | | | |
| | _____ | | | | | | | | | | | | | | |
| 4.2.0 | <p>General and Administrative (G&A) Expense Pools. 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> <table border="0" style="width: 100%;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right; vertical-align: bottom;">Allocation
Base Code</td> </tr> <tr> <td>Single Pool Containing G&A Expenses Only</td> <td style="text-align: right;">_____</td> </tr> <tr> <td>(a) Major functions, activities, and elements of cost included:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> <tr> <td>(b) Description/Make up of the allocation base:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> </table> | | | | Allocation
Base Code | Single Pool Containing G&A Expenses Only | _____ | (a) Major functions, activities, and elements of cost included: | | _____ | | (b) Description/Make up of the allocation base: | | _____ | |
| | Allocation
Base Code | | | | | | | | | | | | | | |
| Single Pool Containing G&A Expenses Only | _____ | | | | | | | | | | | | | | |
| (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | |
| (b) Description/Make up of the allocation base: | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.2.0 | Continued. | |
| | <u>Single Pool Containing Both G&A and Non-G&A Expenses</u> | Allocation Base Code |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | <u>Special Allocations</u> | Allocation Base Code |
| | 1. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | 2. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |

IV - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 4.3.0 | <u>Service Center and Expense Pool Allocation Bases.</u> | |
| | 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 unit and occupancy pools and fringe benefit pools. | |
| | <u>Category Code</u> | |
| | Generally, costs incurred by such centers or pools are, or can be, charged or allocated (1) 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 (2) 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". | |
| | <u>Rate Code</u> | |
| | 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. | |
| | Service Center or Expense Pool | Allocation Category Base Rate Code Code Code
— (1) — (2) — (3) |
| | 1. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | 2. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--|-----------|-----------------------|-----|---------------------|-----|------------------------------------|-----|---|-----|-------------------------------------|-----|-------------------|-----|---------------------------------------|-----|---|-----|---|-----|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | |
| 4.4.0 | <p>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 letter) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Prorated to users on the basis of charges made, at least once annually
 B. <input type="checkbox"/> All charged or credited to indirect cost pools at least once annually
 Y. <input type="checkbox"/> Other: 1/
 Z. <input type="checkbox"/> Service center is not applicable to reporting unit</p> | | | | | | | | | | | | | | | | | | | | | |
| 4.5.0 | <p>Application of Overhead and G&A Rates to Specified Transactions or Costs.</p> <p>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.</p> <p>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.</p> <p style="text-align: center;">Rate Code</p> <p>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</p> <table border="0"> <thead> <tr> <th>Transaction or Cost to Which Indirect Costs May be Allocated</th> <th>Rate Code</th> </tr> </thead> <tbody> <tr> <td>(a) Subcontract costs</td> <td>---</td> </tr> <tr> <td>(b) Purchased labor</td> <td>---</td> </tr> <tr> <td>(c) Government-furnished materials</td> <td>---</td> </tr> <tr> <td>(d) Self-constructed depreciable assets</td> <td>---</td> </tr> <tr> <td>(e) Labor on installation of assets</td> <td>---</td> </tr> <tr> <td>(f) Off-site work</td> <td>---</td> </tr> <tr> <td>(g) Interorganizational transfers out</td> <td>---</td> </tr> <tr> <td>(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 transferee's G&A expenses are included.)</td> <td>---</td> </tr> <tr> <td>(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.)</td> <td>---</td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | Transaction or Cost to Which Indirect Costs May be Allocated | Rate Code | (a) Subcontract costs | --- | (b) Purchased labor | --- | (c) Government-furnished materials | --- | (d) Self-constructed depreciable assets | --- | (e) Labor on installation of assets | --- | (f) Off-site work | --- | (g) Interorganizational transfers out | --- | (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 transferee's G&A expenses are included.) | --- | (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.) | --- |
| Transaction or Cost to Which Indirect Costs May be Allocated | Rate Code | | | | | | | | | | | | | | | | | | | | | |
| (a) Subcontract costs | --- | | | | | | | | | | | | | | | | | | | | | |
| (b) Purchased labor | --- | | | | | | | | | | | | | | | | | | | | | |
| (c) Government-furnished materials | --- | | | | | | | | | | | | | | | | | | | | | |
| (d) Self-constructed depreciable assets | --- | | | | | | | | | | | | | | | | | | | | | |
| (e) Labor on installation of assets | --- | | | | | | | | | | | | | | | | | | | | | |
| (f) Off-site work | --- | | | | | | | | | | | | | | | | | | | | | |
| (g) Interorganizational transfers out | --- | | | | | | | | | | | | | | | | | | | | | |
| (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 transferee's G&A expenses are included.) | --- | | | | | | | | | | | | | | | | | | | | | |
| (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.) | --- | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.6.0 | <p>Independent Research and Development (IR&D) and Bid and Proposal (B&P) Costs. 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 letter(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.
 B. <input type="checkbox"/> Allocated to Federal contracts or similar cost objectives by means of a separate pool.
 C. <input type="checkbox"/> Transferred to the corporate or home office level for reallocation to the benefiting segments.
 Y. <input type="checkbox"/> Other 1/
 Z. <input type="checkbox"/> Not applicable</p> | |
| 4.7.0 | <p>Cost of Capital Committed to Facilities. 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; (and is assigned in the same manner as the facilities to which it relates.)
 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.)
 C. <input type="checkbox"/> By the "alternative allocation process" described in instructions for Form CASB-CMF.
 Z. <input type="checkbox"/> Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | |
|--|--|---|--|--|--|---|---|
| | | NAME OF REPORTING UNIT | | | | | |
| Item No. | Item description | | | | | | |
| | 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 64. General Instructions. | | | | | | |
| 5.1.0 | <p>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 changes 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.)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>Column (1)-Depreciation Method Code</p> <p>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</p> </td> <td style="vertical-align: top;"> <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>Column (3)-Property Units Code</p> <p>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/}</p> </td> <td style="vertical-align: top;"> <p>Column (4)-Residual Value Code</p> <p>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/}</p> </td> </tr> </table> <p>^{1/} Describe on a Continuation Sheet.</p> | | | <p>Column (1)-Depreciation Method Code</p> <p>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</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> | <p>Column (3)-Property Units Code</p> <p>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/}</p> | <p>Column (4)-Residual Value Code</p> <p>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/}</p> |
| <p>Column (1)-Depreciation Method Code</p> <p>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</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> | | | | | | |
| <p>Column (3)-Property Units Code</p> <p>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/}</p> | <p>Column (4)-Residual Value Code</p> <p>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/}</p> | | | | | | |

FORM CASB DS-1 (REV 2/98)

V - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | | | |
|---|---|---|--------------------------------|---|--|---|---|--|---|
| | | NAME OF REPORTING UNIT | | | | | | | |
| Item No. | Item description | | | | | | | | |
| 5.1.0 | Continued. | | | | | | | | |
| | Asset Category | Depreciation Method Code (1) | Useful Life Code (2) | | | | | | |
| | | Property Units Code (3) | Residual Value Code (4) | | | | | | |
| | (a) Land improvements | --- | --- | | | | | | |
| | (b) Building | --- | --- | | | | | | |
| | (c) Building improvements | --- | --- | | | | | | |
| | (d) Leasehold improvements | --- | --- | | | | | | |
| | (e) Machinery and equipment | --- | --- | | | | | | |
| | (f) Furniture and fixtures | --- | --- | | | | | | |
| | (g) Automobiles and trucks | --- | --- | | | | | | |
| | (h) Data processing equipment | --- | --- | | | | | | |
| | (i) Programming/reprogramming costs | --- | --- | | | | | | |
| | (j) Patterns and dies | --- | --- | | | | | | |
| | (k) Tools | --- | --- | | | | | | |
| | (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.) | --- | --- | | | | | | |
| 5.2.0 | <p>Depreciation Practices for Contract, 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.)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>Financial Accounting</p> <p>(a) Methods
(b) Useful lives
(c) Property units
(d) Residual values</p> </td> <td style="vertical-align: top;"> <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> </td> <td style="vertical-align: top;"> <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>Income Tax</p> <p>(e) Methods
(f) Useful lives
(g) Property units
(h) Residual values</p> </td> <td style="vertical-align: top;"> <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> </td> <td style="vertical-align: top;"> <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> </td> </tr> </table> | | | <p>Financial Accounting</p> <p>(a) Methods
(b) Useful lives
(c) Property units
(d) Residual values</p> | <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | <p>Income Tax</p> <p>(e) Methods
(f) Useful lives
(g) Property units
(h) Residual values</p> | <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> |
| <p>Financial Accounting</p> <p>(a) Methods
(b) Useful lives
(c) Property units
(d) Residual values</p> | <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | | | | | | | |
| <p>Income Tax</p> <p>(e) Methods
(f) Useful lives
(g) Property units
(h) Residual values</p> | <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | | | | | | | | | | | | | | | |
|---|---|---|--|------|-------------|----------------|----------------|--------------------------|--------------------------|-----------------|--------------------------|--------------------------|------------------|--------------------------|--------------------------|-----------------------------|--------------------------|--------------------------|---------------------------------------|--------------------------|--------------------------|
| | | NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Yes 1/</p> <p>B. <input type="checkbox"/> No</p> <p>Z. <input type="checkbox"/> 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. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged</p> <p>B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved</p> <p>C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account</p> <p>Y. <input type="checkbox"/> Other(s) 1/</p> <p>Z. <input type="checkbox"/> 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="1"> <thead> <tr> <th>Cost</th> <th>A. Expensed</th> <th>B. Capitalized</th> </tr> </thead> <tbody> <tr> <td>(a) Freight-in</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(b) Sales taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(c) Excise taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(d) Architect-engineer fees</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(e) Overhauls (extraordinary repairs)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | Cost | A. Expensed | B. Capitalized | (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> |
| Cost | A. Expensed | B. Capitalized | | | | | | | | | | | | | | | | | | | |
| (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | |
|---|---|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 5.6.0 | <p>Criteria for Capitalization. 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 _____</p> <p>(b) Minimum service life years _____</p> | | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes</p> <p>_____ Minimum aggregate dollar amount capitalized</p> <p>B. <input type="checkbox"/> No</p> | | |

FORM CASB DS-1 (REV 2/96)

V - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|-------------------------------------|-----------------------------|
| Item No. | Item description | | | |
| | Part VI Instructions | | | |
| | Where a home office either establishes practices or procedures for the types of costs covered in this Part or accrues 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 (b) 4., <i>General Instructions</i> . | | | |
| 6.1.0 | Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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.) | | | |
| 6.1.1 | Charges for Vacation Pay | Salaried | | |
| | | Hourly
(1) | Non-
exempt ^{1/}
(2) | Exempt ^{1/}
(3) |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.4 | Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally charged at Least Once Annually | --- | --- | --- |
| | B. Credited to Indirect Cost Pools at Least Once Annually | --- | --- | --- |
| | C. Carried Over to Future Cost Accounting Periods ^{2/} | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| | Z. Not Applicable | --- | --- | --- |
| | ^{1/} For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| | ^{2/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/86)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|--|--|
| Item No. | Item description | | | |
| 6.2.0 | Supplemental Unemployment (Extended Layoff) Benefit Plans. 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.) | | | |
| | A. ___ | When actual payments are made directly to employees | | |
| | B. ___ | When accrued (book account or funds set aside but no trust fund involved) | | |
| | C. ___ | When contributions are made to a nonforfeitable trust fund | | |
| | D. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.3.0 | Severance Pay and Early Retirement Incentive Plans. 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.) | | | |
| | A. ___ | Actual payments made | | |
| | B. ___ | Accrued amounts on the basis of past experience | | |
| | C. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.4.0 | Incidental Receipts. (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.) | | | |
| | A. ___ | The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged | | |
| | B. ___ | 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 | | |
| | C. ___ | The entire amount of the receipt is credited directly to Other (Miscellaneous) Income | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| | ^{1/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/86)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.5.0 | <p>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.)</p> <p>A. <input type="checkbox"/> 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</p> <p>B. <input type="checkbox"/> Same as above, except the proceeds are not reduced by all applicable costs</p> <p>C. <input type="checkbox"/> Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged</p> <p>D. <input type="checkbox"/> Proceeds are credited to Other (Miscellaneous) Income</p> <p>Y. <input type="checkbox"/> Other: 1/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 614., General Instructions.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7.1.0 | <p>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.)</p> <table border="0"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td>___</td> </tr> <tr> <td> 2. Qualified</td> <td>___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td></td> </tr> <tr> <td> a. Costs are measured and assigned on accrual basis</td> <td>___</td> </tr> <tr> <td> b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>___</td> </tr> <tr> <td> 2. Qualified</td> <td></td> </tr> <tr> <td> a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>___</td> </tr> <tr> <td> b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td> c. Collectively bargained plan treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>Y. <input type="checkbox"/> Other: 1/</td> <td>___</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0)</td> <td>___</td> </tr> </tbody> </table> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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. <input type="checkbox"/> Other: 1/ | ___ | Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Other: 1/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 1

| 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>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 Plans 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 90 percent of those defined contribution plan costs allocable to this segment or business unit.)</p> <p>Z. <input type="checkbox"/> Not applicable. (Proceed to item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. Where numerous plans are listed under 7.1.0.B. (including 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. Actuarial Cost Method. Identify the actuarial cost method used, including the cost method(s) used to value annuity 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Computation. 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. <input type="checkbox"/> Not applicable, proceed to item 7.2.0.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 2

| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>Post-retirement Benefits (PFBs) 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 PFB 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 items) and enter number of plans.1</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other 1/</td> <td>_____</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0)</td> <td></td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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 1/ | _____ | Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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 1/ | _____ | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>General PFB 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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>G. If this PFB 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 PFB 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.</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</p> <p>Z. <input type="checkbox"/> Not applicable, proceed to item 7.3.0.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 4

| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Includes Retirees</th> <th colspan="3">Self-Insurance</th> </tr> <tr> <th>Cost Basis (1)</th> <th>Cost Basis (2)</th> <th>Purchased Insurance Rating (3)</th> <th>Projected Average Loss (4)</th> <th>Insurance Administrative Expenses (5)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p>3/ Describe on a Continuation Sheet.</p> | | Policy or Self-Insurance Plan | Cost Accumulation | | Includes Retirees | Self-Insurance | | | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Includes Retirees | Self-Insurance | | | | | | | | | | | | | | | | |
| | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 5

| 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 | <p>Continued.</p> <p style="text-align: center;">Column (1) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FFR 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, FFR benefits for retirees are a part of a FFR plan previously reported under 7.2.0.
 Y. Other <u> </u> 1/</p> <p style="text-align: center;">Column (4) - Purchased Insurance Rating Basis</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> </u> 1/
 Z. Not applicable.</p> <p style="text-align: center;">Column (5) - Projected Average Loss</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> </u> 1/
 Z. Not applicable.</p> <p style="text-align: center;">Column (6) - Insurance Administration Expenses</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 pools.
 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 pools. (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> </u> 1/
 Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 6

| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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.)
 B. <input 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
 B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
 C. The plan number as reported on IRS Form 9900, if any
 D. Indicate where costs are accumulated:
 (1) Home office
 (2) Segment
 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.
 1. Stock Options
 2. Stock Appreciation Rights
 3. Cash Incentive
 4. Other (explain)</p> <p>B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives.
 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)</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 7

| 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 | Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)
A. <input type="checkbox"/> Yes (Proceed to Item 7.5.1)
B. <input type="checkbox"/> No (Proceed to Item 7.6.0) | |
| 7.5.1 | General Plan Information. On a continuation sheet, for all ESOPs provide the following information:
A. The plan name
B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
C. The plan number as reported on IRS Form 9900, if any
D. Indicate where costs are accumulated:
(1) Home office
(2) Segment
E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.
F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or No).
G. Indicate whether the ESOP is leveraged or nonleveraged.
H. Valuation of Stock or Non-Cash Assets. 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.
I. Forfeitures and Dividends. 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.
J. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated. | |

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| 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 | | | | | | | | | | | | | | | | | |
| 7.6.0 | Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?
A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)
B. <input type="checkbox"/> 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: _____ <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Cost Basis</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>Projected Average Loss</th> <th>Insurance Administrative Expenses</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>
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 <u> </u>
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 <u> </u>
<u> </u> Describe on a Continuation Sheet. | | Policy or Self-Insurance Plan | Cost Accumulation | | Cost Basis | Self-Insurance | | (1) | (2) | Projected Average Loss | Insurance Administrative Expenses | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Cost Basis | Self-Insurance | | | | | | | | | | | | | |
| | (1) | (2) | Projected Average Loss | | Insurance Administrative Expenses | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |

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| 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 | |
| 7.6.1 | <p>Continued.</p> <p style="text-align: center;"><u>Column (3) - Crediting of Dividends and Earned Refunds</u></p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned.</p> <p>B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned.</p> <p>C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance.</p> <p>D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-60(b)(1)(iv).</p> <p>E. Manually Rated - not applicable.</p> <p>Y. Other, or more than one. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (6) - 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. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</p> <p>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.</p> <p>C. The actual amount of losses are considered to represent the projected average loss for the period.</p> <p>Y. Other, or more than one method. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (5) - 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).</p> <p>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).</p> <p>C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).</p> <p>D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).</p> <p>Y. Other 1/</p> <p>Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES | | | | | | |
|---|---|---|---|--|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | | | |
| Item No. | Item description | | | | | | | |
| | <p style="text-align: center;"><u>Part VIII Instructions</u></p> <p><u>FOR HOME OFFICE, AS APPLICABLE (includes home office type operations of subsidiaries, joint ventures, partnerships, etc.). 1/</u></p> <p>This part should be completed <u>only</u> 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.</p> <p>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.</p> <p>8.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Segment or
Other Intermediate Home Office
(1)</th> <th style="text-align: center;">CAS Covered
Government Sales
(2)</th> <th style="text-align: center;">Government Sales as a
Percentage of Total Sales
(3)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>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.)</p> <p>A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices</p> <p>B. <input type="checkbox"/> Part VI - Other Costs and Credits</p> <p>C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | |
| Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | | | | |
| | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VIII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</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;">Allocation Base Codes</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 B.3.1, B.3.2, and B.3.3 enter the type of expenses or the name of the expense pools). 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.3.0, 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> | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| B.3.1 | <p>Directly Allocated</p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>2. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> | |
| B.3.2 | <p>Homogeneous Expense Pools</p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>(b) Description/Make up of the allocation base:</p> <p>_____</p> <p>2. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>(b) Description/Make up of the allocation base:</p> <p>_____</p> | <p>Allocation Base Code</p> <p>_____</p> <p>_____</p> |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT: |
|---|--|--|
| Item No. | Item description | |
| 2.3.3 | Residual Expenses | Allocation Base Code |
| | (a) Major functions, activities, and elements of cost include: | |
| | (b) Description/Make up of the allocation base: | |
| 2.4.0 | 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. | |

FORM CASB DS-1 (REV 2/96)

VII - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT: | | |
|---|---|---|-------------|--------------|
| Item No. | Item description | | | |
| 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 | | |
| | | Manufacturing | Engineering | Other Direct |
| | A. Individual/actual rates | _____ | _____ | _____ |
| | B. Average rates - uncompensated overtime hours included in computation 1/ | _____ | _____ | _____ |
| | C. Average rates - uncompensated overtime hours excluded from computation | _____ | _____ | _____ |
| | D. Standard costs/rates 2/ | _____ | _____ | _____ |
| | Y. Other(s) 3/ | _____ | _____ | _____ |
| | 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 | | |
| | | Manufacturing | Engineering | Other Direct |
| | A. Rate | _____ | _____ | _____ |
| | B. Efficiency | _____ | _____ | _____ |
| | C. Combined (A and B) | _____ | _____ | _____ |
| | Y. Other(s) 3/ | _____ | _____ | _____ |
| | Z. Labor category is not applicable | _____ | _____ | _____ |
| | 1/ Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/96)

8 - 3

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|-----------------------------|-----------------------|-----------------------------|-------------------|---------------------------------------|---|-----------------------------|----------------------------|--|----------------|-----|-----|------------------|-----|-----|-----|-------------------------------|-----|-----|-----|---------------------------|-----|-----|-----|-------------------------------------|-----|-----|-----|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-670 | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.6.2 | Level of Production Unit used to Accumulate Variances. Indicate which level of production unit is used as a basis for accumulating the labor variances. <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td></td> <td colspan="3" style="text-align:center; border-bottom: 1px solid black;">Direct Labor Category</td> </tr> <tr> <td></td> <td style="text-align:center; border-bottom: 1px solid black;">Manufacturing</td> <td style="text-align:center; border-bottom: 1px solid black;">Engineering</td> <td style="text-align:center; border-bottom: 1px solid black;">Other Direct</td> </tr> <tr> <td style="padding-left: 20px;">A. Plant-wide basis</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;">B. By department</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;">C. By product or product line</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. Other(s) ^{1/}</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;">Z. Labor category is not applicable</td> <td style="text-align:center;">---</td> <td style="text-align:center;">---</td> <td style="text-align:center;">---</td> </tr> </table> | | 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 | --- | --- | --- |
| | 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 Disposition of Variances. 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: <table style="margin-left: 20px;"> <tr> <td>A. <input type="checkbox"/></td> <td>Semiannually</td> </tr> <tr> <td>B. <input type="checkbox"/></td> <td>Annually</td> </tr> <tr> <td>C. <input type="checkbox"/></td> <td>Revised as needed, but at least once annually</td> </tr> <tr> <td>Y. <input type="checkbox"/></td> <td>Other(s) ^{1/}</td> </tr> </table> | A. <input type="checkbox"/> | Semiannually | B. <input type="checkbox"/> | Annually | C. <input type="checkbox"/> | Revised as needed, but at least once annually | Y. <input type="checkbox"/> | Other(s) ^{1/} | | | | | | | | | | | | | | | | | | | | |
| A. <input type="checkbox"/> | Semiannually | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. <input type="checkbox"/> | Annually | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. <input type="checkbox"/> | Revised as needed, but at least once annually | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. <input type="checkbox"/> | 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: <table style="margin-left: 20px;"> <tr> <td>A. <input type="checkbox"/></td> <td>Actual Costs</td> </tr> <tr> <td>B. <input type="checkbox"/></td> <td>Per Diem Rates</td> </tr> <tr> <td>C. <input type="checkbox"/></td> <td>Lodging at actual costs and subsistence at per diem</td> </tr> <tr> <td>Y. <input type="checkbox"/></td> <td>Other Method ^{1/}</td> </tr> <tr> <td>Z. <input type="checkbox"/></td> <td>Not Applicable</td> </tr> </table> | A. <input type="checkbox"/> | Actual Costs | B. <input type="checkbox"/> | Per Diem Rates | C. <input type="checkbox"/> | Lodging at actual costs and subsistence at per diem | Y. <input type="checkbox"/> | Other Method ^{1/} | Z. <input type="checkbox"/> | Not Applicable | | | | | | | | | | | | | | | | | | |
| A. <input type="checkbox"/> | Actual Costs | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. <input type="checkbox"/> | Per Diem Rates | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. <input type="checkbox"/> | Lodging at actual costs and subsistence at per diem | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. <input type="checkbox"/> | Other Method ^{1/} | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> | 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.) <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td style="text-align:center; border-bottom: 1px solid black;">Circumstance</td> <td style="text-align:center; border-bottom: 1px solid black;">A. Yes</td> <td style="text-align:center; border-bottom: 1px solid black;">B. No</td> <td style="text-align:center; border-bottom: 1px solid black;">Z. Not Applicable</td> </tr> <tr> <td style="padding-left: 20px;">(a) Transfers to other jobs/contracts</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;">(b) Unused or excess materials remaining upon completion of contract</td> <td style="text-align:center;">---</td> <td style="text-align:center;">---</td> <td style="text-align:center;">---</td> </tr> </table> | Circumstance | A. Yes | B. No | Z. Not Applicable | (a) Transfers to other jobs/contracts | --- | --- | --- | (b) Unused or excess materials remaining upon completion of contract | --- | --- | --- | | | | | | | | | | | | | | | | |
| Circumstance | A. Yes | B. No | Z. Not Applicable | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Transfers to other jobs/contracts | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Unused or excess materials remaining upon completion of contract | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | ^{1/} Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | | | |
|--|--|----------------|-----------------|---------------------------------|--|-----------------|------------------|-------------------------------|---------------------------|---------------------------------|-------------------|--|-----|--------------------------|-----|----------------|-----|--|-----|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-670 | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | |
| Item No. | Item description | | | | | | | | | | | | | | | | | | |
| 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 cost 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.) <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align:center; border-bottom: 1px solid black;">Treatment Code</td> </tr> <tr> <td style="padding-left: 20px;">A. Direct material</td> <td style="padding-left: 20px;">E. Sometimes direct/Sometimes indirect</td> </tr> <tr> <td style="padding-left: 20px;">B. Direct labor</td> <td style="padding-left: 20px;">F. Indirect only</td> </tr> <tr> <td style="padding-left: 20px;">C. Direct material and labor</td> <td style="padding-left: 20px;">Y. Other(s) ^{1/}</td> </tr> <tr> <td style="padding-left: 20px;">D. Other direct costs</td> <td style="padding-left: 20px;">Z. Not applicable</td> </tr> </table> | 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 | | | | | | | | |
| 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 <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td style="text-align:center; border-bottom: 1px solid black;">Treatment Code</td> <td style="text-align:center; border-bottom: 1px solid black;">Name of Pool(s)</td> </tr> <tr> <td style="padding-left: 20px;">(a) Cash Discounts on Purchases</td> <td style="text-align:center;">---</td> </tr> <tr> <td style="padding-left: 20px;">(b) Freight in</td> <td style="text-align:center;">---</td> </tr> <tr> <td style="padding-left: 20px;">(c) Income from Sale of Scrap</td> <td style="text-align:center;">---</td> </tr> <tr> <td style="padding-left: 20px;">(d) Income from Sale of Salvage</td> <td style="text-align:center;">---</td> </tr> <tr> <td style="padding-left: 20px;">(e) Incoming Material Inspection (receiving)</td> <td style="text-align:center;">---</td> </tr> <tr> <td style="padding-left: 20px;">(f) Inventory adjustment</td> <td style="text-align:center;">---</td> </tr> <tr> <td style="padding-left: 20px;">(g) Purchasing</td> <td style="text-align:center;">---</td> </tr> <tr> <td style="padding-left: 20px;">(h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases</td> <td style="text-align:center;">---</td> </tr> </table> | Treatment Code | Name of Pool(s) | (a) Cash Discounts on Purchases | --- | (b) Freight in | --- | (c) Income from Sale of Scrap | --- | (d) Income from Sale of Salvage | --- | (e) Incoming Material Inspection (receiving) | --- | (f) Inventory adjustment | --- | (g) Purchasing | --- | (h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases | --- |
| Treatment Code | Name of Pool(s) | | | | | | | | | | | | | | | | | | |
| (a) Cash Discounts on Purchases | --- | | | | | | | | | | | | | | | | | | |
| (b) Freight in | --- | | | | | | | | | | | | | | | | | | |
| (c) Income from Sale of Scrap | --- | | | | | | | | | | | | | | | | | | |
| (d) Income from Sale of Salvage | --- | | | | | | | | | | | | | | | | | | |
| (e) Incoming Material Inspection (receiving) | --- | | | | | | | | | | | | | | | | | | |
| (f) Inventory adjustment | --- | | | | | | | | | | | | | | | | | | |
| (g) Purchasing | --- | | | | | | | | | | | | | | | | | | |
| (h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases | --- | | | | | | | | | | | | | | | | | | |
| | ^{1/} Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-673 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT | |
|---|---|--|-----------------|
| Item No. | Item description | | |
| 3.2.2 | <u>Functions, Elements of Cost,
or Transactions Related to
Direct Labor</u> | Treatment
Code | Name of Pool(s) |
| | (a) Incentive Compensation | --- | _____ |
| | (b) Holiday Differential (Premium Pay) | --- | _____ |
| | (c) Vacation Pay | --- | _____ |
| | (d) Overtime Premium Pay | --- | _____ |
| | (e) Shift Premium Pay | --- | _____ |
| | (f) Pension Costs | --- | _____ |
| | (g) Post Retirement Benefits Other
Than Pensions | --- | _____ |
| | (h) Health Insurance | --- | _____ |
| | (i) Life Insurance | --- | _____ |
| | (j) Other Deferred Compensation ^{1/} | --- | _____ |
| | (k) Training | --- | _____ |
| | (l) Sick Leave | --- | _____ |
| ^{1/} Describe on a Continuation Sheet. | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-673 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT | |
|---|---|--|-----------------|
| Item No. | Item description | | |
| 3.2.3 | <u>Functions, Elements of Cost,
or Transactions - Miscellaneous</u> | Treatment
Code | Name of Pool(s) |
| | (a) Design Engineering (in-house) | --- | _____ |
| | (b) Drafting (in-house) | --- | _____ |
| | (c) Computer Operations (in-house) | --- | _____ |
| | (d) Contract Administration | --- | _____ |
| | (e) Subcontract Administration Costs | --- | _____ |
| | (f) Freight Out (Finished product) | --- | _____ |
| | (g) Line (or production) Inspection | --- | _____ |
| | (h) Packaging and Preservation | --- | _____ |
| | (i) Preproduction Costs and Start-up Costs | --- | _____ |
| | (j) Departmental Supervision | --- | _____ |
| | (k) Professional Services (consultant fees) | --- | _____ |
| | (l) Purchased Labor of Direct Nature
(on premises) | --- | _____ |
| | (m) Purchased Labor of Direct Nature
(off premises) | --- | _____ |
| | (n) Rearrangement Costs | --- | _____ |
| | (o) Rework Costs | --- | _____ |
| | (p) Royalties | --- | _____ |
| | (q) Scrap Work | --- | _____ |
| | (r) Special Test Equipment | --- | _____ |
| | (s) Special Tooling | --- | _____ |
| | (t) Warranty Costs | --- | _____ |
| | (u) Rental Costs | --- | _____ |
| | (v) Travel and Subsistence | --- | _____ |
| | (w) Employee Severance Pay | --- | _____ |
| | (x) Security Guards | --- | _____ |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|--|----------|---------------------------------|------------------|-----------------------|---|------------------|---|----------|---|-----------------------|---|-------------------------|---|--|--|---|--|----------------|--|---|--|------------------------|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | |
| | Part IV Instructions | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p>For the purpose of this part, indirect costs have been divided into three categories: (1) manufacturing, engineering, and comparable indirect costs; (2) general and administrative (G&A) expenses; and (3) service contract 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 border="0"> <tr> <td>A. Sales</td> <td>H. Direct labor dollars</td> </tr> <tr> <td>B. Cost of sales</td> <td>I. Direct labor hours</td> </tr> <tr> <td>C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead)</td> <td>J. Machine hours</td> </tr> <tr> <td>D. Value added cost input (total cost input less direct material and subcontract costs)</td> <td>K. Usage</td> </tr> <tr> <td>E. Total cost incurred (total cost input plus G&A expenses)</td> <td>L. Unit of production</td> </tr> <tr> <td>F. Prime cost (Direct material, direct labor and other direct cost)</td> <td>M. Direct material cost</td> </tr> <tr> <td>G. Processing or conversion cost (direct labor and applicable overhead)</td> <td>N. Total payroll dollars (Direct and indirect employees)</td> </tr> <tr> <td></td> <td>O. Headcount or number of employees (Direct and indirect employees)</td> </tr> <tr> <td></td> <td>P. Square feet</td> </tr> <tr> <td></td> <td>Y. Other(s), or more than one basis (Describe on a continuation sheet.)</td> </tr> <tr> <td></td> <td>Z. Pool not applicable</td> </tr> </table> | | | A. Sales | H. Direct labor dollars | B. Cost of sales | I. Direct labor hours | C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | D. Value added cost input (total cost input less direct material and subcontract costs) | K. Usage | E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | O. Headcount or number of employees (Direct and indirect employees) | | P. Square feet | | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | Z. Pool not applicable |
| A. Sales | H. Direct labor dollars | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Cost of sales | I. Direct labor hours | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Value added cost input (total cost input less direct material and subcontract costs) | K. Usage | | | | | | | | | | | | | | | | | | | | | | | | |
| E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | | | | | | | | | | | | | | | | | | | | | | | | |
| F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | | | | | | | | | | | | | | | | | | | | | | | | |
| G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | |
| | O. Headcount or number of employees (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | |
| | P. Square feet | | | | | | | | | | | | | | | | | | | | | | | | |
| | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | | | | | | | | | | | | | | | | | | | | | | | |
| | Z. Pool not applicable | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Overhead Pools. 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> <table border="0" style="width: 100%;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right; vertical-align: bottom;">Allocation
Base Code</td> </tr> <tr> <td>1. _____</td> <td style="text-align: right;">_____</td> </tr> <tr> <td>(a) Major functions, activities, and elements of cost included:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> <tr> <td>(b) Description/Make up of the allocation base:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> </table> | | | | Allocation
Base Code | 1. _____ | _____ | (a) Major functions, activities, and elements of cost included: | | _____ | | (b) Description/Make up of the allocation base: | | _____ | | | | | | | | | | | |
| | Allocation
Base Code | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Description/Make up of the allocation base: | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | |
|---|--|--|--|--|---------------------------------|--|-------|---|--|-------|--|---|--|-------|--|
| Item No. | Item description | | | | | | | | | | | | | | |
| 4.1.0 | Continued. | | | | | | | | | | | | | | |
| | | Allocation
Base Code | | | | | | | | | | | | | |
| | 2. _____ | _____ | | | | | | | | | | | | | |
| | (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | | |
| | _____ | | | | | | | | | | | | | | |
| | (b) Description/Make up of the allocation base: | | | | | | | | | | | | | | |
| | _____ | | | | | | | | | | | | | | |
| 4.2.0 | <p>General and Administrative (G&A) Expense Pools. 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> <table border="0" style="width: 100%;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right; vertical-align: bottom;">Allocation
Base Code</td> </tr> <tr> <td>Single Pool Containing G&A Expenses Only</td> <td style="text-align: right;">_____</td> </tr> <tr> <td>(a) Major functions, activities, and elements of cost included:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> <tr> <td>(b) Description/Make up of the allocation base:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> </table> | | | | Allocation
Base Code | Single Pool Containing G&A Expenses Only | _____ | (a) Major functions, activities, and elements of cost included: | | _____ | | (b) Description/Make up of the allocation base: | | _____ | |
| | Allocation
Base Code | | | | | | | | | | | | | | |
| Single Pool Containing G&A Expenses Only | _____ | | | | | | | | | | | | | | |
| (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | |
| (b) Description/Make up of the allocation base: | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.2.0 | Continued. | |
| | <u>Single Pool Containing Both G&A and Non-G&A Expenses</u> | Allocation Base Code |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | <u>Special Allocations</u> | Allocation Base Code |
| | 1. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | 2. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |

IV - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 4.3.0 | <u>Service Center and Expense Pool Allocation Bases.</u> | |
| | 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 unit and occupancy pools and fringe benefit pools. | |
| | <u>Category Code</u> | |
| | Generally, costs incurred by such centers or pools are, or can be, charged or allocated (1) 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 (2) 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". | |
| | <u>Rate Code</u> | |
| | 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. | |
| | Service Center or Expense Pool | Allocation Category Base Rate Code Code Code
— (1) — (2) — (3) |
| | 1. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | 2. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | |
|--|---|---|--|--|--|---|---|
| | | NAME OF REPORTING UNIT | | | | | |
| Item No. | Item description | | | | | | |
| | 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 64. General Instructions. | | | | | | |
| 5.1.0 | <p>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 changes 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.)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>Column (1)-Depreciation Method Code</p> <p>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</p> </td> <td style="vertical-align: top;"> <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>Column (3)-Property Units Code</p> <p>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/}</p> </td> <td style="vertical-align: top;"> <p>Column (4)-Residual Value Code</p> <p>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/}</p> </td> </tr> </table> | | | <p>Column (1)-Depreciation Method Code</p> <p>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</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> | <p>Column (3)-Property Units Code</p> <p>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/}</p> | <p>Column (4)-Residual Value Code</p> <p>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/}</p> |
| <p>Column (1)-Depreciation Method Code</p> <p>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</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> | | | | | | |
| <p>Column (3)-Property Units Code</p> <p>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/}</p> | <p>Column (4)-Residual Value Code</p> <p>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/}</p> | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | |

FORM CASB DS-1 (REV 2/98)

V - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | | | |
|---|---|---|--------------------------------|---|--|---|---|--|---|
| | | NAME OF REPORTING UNIT | | | | | | | |
| Item No. | Item description | | | | | | | | |
| 5.1.0 | Continued. | | | | | | | | |
| | Asset Category | Depreciation Method Code (1) | Useful Life Code (2) | | | | | | |
| | | Property Units Code (3) | Residual Value Code (4) | | | | | | |
| | (a) Land improvements | --- | --- | | | | | | |
| | (b) Building | --- | --- | | | | | | |
| | (c) Building improvements | --- | --- | | | | | | |
| | (d) Leasehold improvements | --- | --- | | | | | | |
| | (e) Machinery and equipment | --- | --- | | | | | | |
| | (f) Furniture and fixtures | --- | --- | | | | | | |
| | (g) Automobiles and trucks | --- | --- | | | | | | |
| | (h) Data processing equipment | --- | --- | | | | | | |
| | (i) Programming/reprogramming costs | --- | --- | | | | | | |
| | (j) Patterns and dies | --- | --- | | | | | | |
| | (k) Tools | --- | --- | | | | | | |
| | (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.) | --- | --- | | | | | | |
| 5.2.0 | <p>Depreciation Practices for Contract, 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.)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>Financial Accounting</p> <p>(a) Methods
(b) Useful lives
(c) Property units
(d) Residual values</p> </td> <td style="vertical-align: top;"> <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> </td> <td style="vertical-align: top;"> <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>Income Tax</p> <p>(e) Methods
(f) Useful lives
(g) Property units
(h) Residual values</p> </td> <td style="vertical-align: top;"> <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> </td> <td style="vertical-align: top;"> <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> </td> </tr> </table> | | | <p>Financial Accounting</p> <p>(a) Methods
(b) Useful lives
(c) Property units
(d) Residual values</p> | <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | <p>Income Tax</p> <p>(e) Methods
(f) Useful lives
(g) Property units
(h) Residual values</p> | <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> |
| <p>Financial Accounting</p> <p>(a) Methods
(b) Useful lives
(c) Property units
(d) Residual values</p> | <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | | | | | | | |
| <p>Income Tax</p> <p>(e) Methods
(f) Useful lives
(g) Property units
(h) Residual values</p> | <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | | | | | | | | | | | | | | | |
|---|---|---|--|------|-------------|----------------|----------------|--------------------------|--------------------------|-----------------|--------------------------|--------------------------|------------------|--------------------------|--------------------------|-----------------------------|--------------------------|--------------------------|---------------------------------------|--------------------------|--------------------------|
| | | NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Yes 1/</p> <p>B. <input type="checkbox"/> No</p> <p>Z. <input type="checkbox"/> 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. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged</p> <p>B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved</p> <p>C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account</p> <p>Y. <input type="checkbox"/> Other(s) 1/</p> <p>Z. <input type="checkbox"/> 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="1"> <thead> <tr> <th>Cost</th> <th>A. Expensed</th> <th>B. Capitalized</th> </tr> </thead> <tbody> <tr> <td>(a) Freight-in</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(b) Sales taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(c) Excise taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(d) Architect-engineer fees</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(e) Overhauls (extraordinary repairs)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | Cost | A. Expensed | B. Capitalized | (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> |
| Cost | A. Expensed | B. Capitalized | | | | | | | | | | | | | | | | | | | |
| (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | |
|---|---|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 5.6.0 | <p>Criteria for Capitalization. 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 _____</p> <p>(b) Minimum service life years _____</p> | | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes</p> <p>_____ Minimum aggregate dollar amount capitalized</p> <p>B. <input type="checkbox"/> No</p> | | |

FORM CASB DS-1 (REV 2/96)

V - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|-------------------------------------|-----------------------------|
| Item No. | Item description | | | |
| Part VI Instructions | | | | |
| Where a home office either establishes practices or procedures for the types of costs covered in this Part or accrues 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., <i>General Instructions</i> . | | | | |
| 6.1.0 | Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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.) | | | |
| 6.1.1 | Charges for Vacation Pay | Salaried | | |
| | | Hourly
(1) | Non-
exempt ^{1/}
(2) | Exempt ^{1/}
(3) |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.4 | Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally charged at Least Once Annually | --- | --- | --- |
| | B. Credited to Indirect Cost Pools at Least Once Annually | --- | --- | --- |
| | C. Carried Over to Future Cost Accounting Periods ^{2/} | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| | Z. Not Applicable | --- | --- | --- |
| | ^{1/} For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| | ^{2/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/86)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|--|--|
| Item No. | Item description | | | |
| 6.2.0 | Supplemental Unemployment (Extended Layoff) Benefit Plans. 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.) | | | |
| | A. ___ | When actual payments are made directly to employees | | |
| | B. ___ | When accrued (book account or funds set aside but no trust fund involved) | | |
| | C. ___ | When contributions are made to a nonforfeitable trust fund | | |
| | D. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.3.0 | Severance Pay and Early Retirement Incentive Plans. 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.) | | | |
| | A. ___ | Actual payments made | | |
| | B. ___ | Accrued amounts on the basis of past experience | | |
| | C. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.4.0 | Incidental Receipts. (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.) | | | |
| | A. ___ | The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged | | |
| | B. ___ | 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 | | |
| | C. ___ | The entire amount of the receipt is credited directly to Other (Miscellaneous) Income | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| | ^{1/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/86)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.5.0 | <p>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.)</p> <p>A. <input type="checkbox"/> 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</p> <p>B. <input type="checkbox"/> Same as above, except the proceeds are not reduced by all applicable costs</p> <p>C. <input type="checkbox"/> Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged</p> <p>D. <input type="checkbox"/> Proceeds are credited to Other (Miscellaneous) Income</p> <p>Y. <input type="checkbox"/> Other: 1/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 61 4., General Instructions.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7.1.0 | <p>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.)</p> <table border="0"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td>___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td></td> </tr> <tr> <td>a. Costs are measured and assigned on accrual basis</td> <td>___</td> </tr> <tr> <td>b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td></td> </tr> <tr> <td>a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>___</td> </tr> <tr> <td>b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>c. Collectively bargained plan treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>Y. <input type="checkbox"/> Other: 1/</td> <td>___</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0)</td> <td>___</td> </tr> </tbody> </table> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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. <input type="checkbox"/> Other: 1/ | ___ | Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Other: 1/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 1

| 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>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 Plans 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 90 percent of those defined contribution plan costs allocable to this segment or business unit.)</p> <p>Z. <input type="checkbox"/> Not applicable. (Proceed to item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. 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. Actuarial Cost Method. Identify the actuarial cost method used, including the cost method(s) used to value annuity 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Computation. 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. <input type="checkbox"/> Not applicable, proceed to item 7.2.0.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 2

| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>Post-retirement Benefits (PFBs) 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 PFB 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 items) and enter number of plans.1</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other 1/</td> <td>_____</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0)</td> <td></td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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 1/ | _____ | Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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 1/ | _____ | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>General PFB 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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>G. If this PFB 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 PFB 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.</p> | | | | | | | | | | | | | | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</p> <p>Z. <input type="checkbox"/> Not applicable, proceed to item 7.3.0.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 4

| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Includes Retirees</th> <th colspan="3">Self-Insurance</th> </tr> <tr> <th>Cost Basis (1)</th> <th>Cost Basis (2)</th> <th>Purchased Insurance Rating (3)</th> <th>Projected Average Loss (4)</th> <th>Insurance Administrative Expenses (5)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p>3/ Describe on a Continuation Sheet.</p> | | Policy or Self-Insurance Plan | Cost Accumulation | | Includes Retirees | Self-Insurance | | | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Includes Retirees | Self-Insurance | | | | | | | | | | | | | | | | |
| | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 5

| 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 | <p><i>Continued.</i></p> <p style="text-align: center;">Column (1) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FFR 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, FFR benefits for retirees are a part of a FFR plan previously reported under 7.2.0.
 Y. Other <i>/</i></p> <p style="text-align: center;">Column (4) - Purchased Insurance Rating Basis</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 <i>/</i>
 Z. Not applicable.</p> <p style="text-align: center;">Column (5) - Projected Average Loss</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 <i>/</i>
 Z. Not applicable.</p> <p style="text-align: center;">Column (6) - Insurance Administration Expenses</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 pools.
 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 pools. (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 <i>/</i>
 Z. Not applicable.</p> <p><i>/</i> Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

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| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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.)
 B. <input 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
 B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
 C. The plan number as reported on IRS Form 9900, if any
 D. Indicate where costs are accumulated:
 (1) Home office
 (2) Segment
 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.
 1. Stock Options
 2. Stock Appreciation Rights
 3. Cash Incentive
 4. Other (explain)</p> <p>B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives.
 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)</p> | |

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| 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 | Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)
A. <input type="checkbox"/> Yes (Proceed to Item 7.5.1)
B. <input type="checkbox"/> No (Proceed to Item 7.6.0) | |
| 7.5.1 | General Plan Information. On a continuation sheet, for all ESOPs provide the following information:
A. The plan name
B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
C. The plan number as reported on IRS Form 9900, if any
D. Indicate where costs are accumulated:
(1) Home office
(2) Segment
E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.
F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or No).
G. Indicate whether the ESOP is leveraged or nonleveraged.
H. Valuation of Stock or Non-Cash Assets. 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.
I. Forfeitures and Dividends. 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.
J. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated. | |

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| 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 | | | | | | | | | | | | | | | | | |
| 7.6.0 | Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?
A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)
B. <input type="checkbox"/> 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: _____ <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Cost Basis</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>Projected Average Loss</th> <th>Insurance Administrative Expenses</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>
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 <u> </u>
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 <u> </u>
<u> </u> Describe on a Continuation Sheet. | | Policy or Self-Insurance Plan | Cost Accumulation | | Cost Basis | Self-Insurance | | (1) | (2) | Projected Average Loss | Insurance Administrative Expenses | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Cost Basis | Self-Insurance | | | | | | | | | | | | | |
| | (1) | (2) | Projected Average Loss | | Insurance Administrative Expenses | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |

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| 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 | |
| 7.6.1 | <p>Continued.</p> <p style="text-align: center;"><u>Column (3) - Crediting of Dividends and Earned Refunds</u></p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned.</p> <p>B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned.</p> <p>C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance.</p> <p>D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-60(b)(1)(iv).</p> <p>E. Manually Rated - not applicable.</p> <p>Y. Other, or more than one. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (6) - 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. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</p> <p>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.</p> <p>C. The actual amount of losses are considered to represent the projected average loss for the period.</p> <p>Y. Other, or more than one method. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (5) - 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).</p> <p>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).</p> <p>C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).</p> <p>D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).</p> <p>Y. Other 1/</p> <p>Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES | | | | | | |
|---|---|---|---|--|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | | | |
| Item No. | Item description | | | | | | | |
| | <p style="text-align: center;"><u>Part VII Instructions</u></p> <p><u>FOR HOME OFFICE, AS APPLICABLE (includes home office type operations of subsidiaries, joint ventures, partnerships, etc.). 1/</u></p> <p>This part should be completed <u>only</u> 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.</p> <p>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.</p> <p>8.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Segment or
Other Intermediate Home Office
(1)</th> <th style="text-align: center;">CAS Covered
Government Sales
(2)</th> <th style="text-align: center;">Government Sales as a
Percentage of Total Sales
(3)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>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 VII.)</p> <p>A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices</p> <p>B. <input type="checkbox"/> Part VI - Other Costs and Credits</p> <p>C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | |
| Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | | | | |
| | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</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;">Allocation Base Codes</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 B.3.1, B.3.2, and B.3.3 enter the type of expenses or the name of the expense pools). 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.3.0, 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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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| B.3.1 | <p>Directly Allocated</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> | |
| B.3.2 | Homogeneous Expense Pools | Allocation Base Code |
| | 1. _____ | _____ |
| | (a) Major functions, activities, and elements of cost include: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | _____ | |
| | 2. _____ | _____ |
| | (a) Major functions, activities, and elements of cost include: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | _____ | |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT: | |
|---|--|--|--|
| Item No. | Item description | | |
| 2.3.3 | Residual Expenses | Allocation Basis Code | |
| | (a) Major functions, activities, and elements of cost include: | | |
| | (b) Description/Make up of the allocation base: | | |
| 2.4.0 | 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. | | |

FORM CASB DS-1 (REV 2/90)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT: | | |
|---|---|---|-------------|-------------------|
| Item No. | Item description | | | |
| 2.6.2 | Level of Production Unit used to Accumulate Variances. 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) <u> </u> | _____ | _____ | _____ |
| | Z. Labor category is not applicable | _____ | _____ | _____ |
| 2.6.3 | Method of Disposing of Variances. 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) <u> </u> | | |
| 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. _____ | Lodging at actual costs and subsistence at per diem | | |
| | Y. _____ | Other Method <u> </u> | | |
| | 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 | C. Not Applicable |
| | (a) Transfers to other jobs/contracts | _____ | _____ | _____ |
| | (b) Unused or excess materials remaining upon completion of contract | _____ | _____ | _____ |
| | <u> </u> Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/90)

II - 4

| | | |
|---|---|---|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 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
B. Direct labor
C. Direct material and labor
D. Other direct costs | E. Sometimes direct/Sometimes indirect
F. Indirect only
Y. Other(s) 1/
Z. Not applicable |
| 3.2.1 | Functions, Elements of Cost, or Transactions Related to Direct Material | |
| | Treatment Code | Name of Pool(s) |
| | (a) Cash Discounts on Purchases | _____ |
| | (b) Freight in | _____ |
| | (c) Income from Sale of Scrap | _____ |
| | (d) Income from Sale of Salvage | _____ |
| | (e) Incoming Material Inspection (receiving) | _____ |
| | (f) Inventory adjustment | _____ |
| | (g) Purchasing | _____ |
| | (h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases | _____ |
| | 1/ Describe on a Continuation Sheet. | |

| | | |
|---|---|--|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 3.2.2 | Functions, Elements of Cost, or Transactions Related to Direct Labor | |
| | Treatment Code | Name of Pool(s) |
| | (a) Incentive Compensation | _____ |
| | (b) Holiday Differential (Premium Pay) | _____ |
| | (c) Vacation Pay | _____ |
| | (d) Overtime Premium Pay | _____ |
| | (e) Shift Premium Pay | _____ |
| | (f) Pension Costs | _____ |
| | (g) Post Retirement Benefits Other Than Pensions | _____ |
| | (h) Health Insurance | _____ |
| | (i) Life Insurance | _____ |
| | (j) Other Deferred Compensation 1/ | _____ |
| | (k) Training | _____ |
| | (l) Sick Leave | _____ |
| | 1/ Describe on a Continuation Sheet. | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART III - DIRECT VS. INDIRECT COSTS | |
|---|---|--------------------------------------|-----------------|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | Treatment Code | Name of Pool(s) |
| 3.2.3 | Functions, Elements of Cost, or Transactions - Miscellaneous | | |
| | (a) Design Engineering (in-house) | --- | --- |
| | (b) Drafting (in-house) | --- | --- |
| | (c) Computer Operations (in-house) | --- | --- |
| | (d) Contract Administration | --- | --- |
| | (e) Subcontract Administration Costs | --- | --- |
| | (f) Freight Out (Finished product) | --- | --- |
| | (g) Line for production inspection | --- | --- |
| | (h) Packaging and Preservation | --- | --- |
| | (i) Preproduction Costs and Start-up Costs | --- | --- |
| | (j) Departmental Supervision | --- | --- |
| | (k) Professional Services (consultant fees) | --- | --- |
| | (l) Purchased Labor of Direct Nature (on premises) | --- | --- |
| | (m) Purchased Labor of Direct Nature (off premises) | --- | --- |
| | (n) Rearrangement Costs | --- | --- |
| | (o) Rework Costs | --- | --- |
| | (p) Royalties | --- | --- |
| | (q) Scrap Work | --- | --- |
| | (r) Special Test Equipment | --- | --- |
| | (s) Special Tooling | --- | --- |
| | (t) Warranty Costs | --- | --- |
| | (u) Rental Costs | --- | --- |
| | (v) Travel and Subsistence | --- | --- |
| | (w) Employee Severance Pay | --- | --- |
| | (x) Security Guards | --- | --- |

FORM CASB DS-1 (REV 2/96)

III - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--------------------------|--|----------|-------------------------|------------------|-----------------------|---|------------------|---|----------|---|-----------------------|---|-------------------------|---|--|--|---|--|----------------|--|---|--|------------------------|
| | | NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | |
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | |
| | Part IV Instructions | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p>For the purpose of this part, indirect costs have been divided into three categories: (1) manufacturing, engineering, and comparable indirect costs, (2) general and administrative (G&A) expenses, and (3) 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 border="0" style="width: 100%;"> <tr> <td style="width: 50%;">A. Sales</td> <td style="width: 50%;">H. Direct labor dollars</td> </tr> <tr> <td>B. Cost of sales</td> <td>I. Direct labor hours</td> </tr> <tr> <td>C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead)</td> <td>J. Machine hours</td> </tr> <tr> <td>D. Value-added cost input (total cost input less direct material and subcontract costs)</td> <td>K. Usage</td> </tr> <tr> <td>E. Total cost incurred (total cost input plus G&A expenses)</td> <td>L. Unit of production</td> </tr> <tr> <td>F. Prime cost (Direct material, direct labor and other direct cost)</td> <td>M. Direct material cost</td> </tr> <tr> <td>G. Processing or conversion cost (direct labor and applicable overhead)</td> <td>N. Total payroll dollars (Direct and indirect employees)</td> </tr> <tr> <td></td> <td>O. Headcount or number of employees (Direct and indirect employees)</td> </tr> <tr> <td></td> <td>P. Square feet</td> </tr> <tr> <td></td> <td>Y. Other(s), or more than one basis (Describe on a continuation sheet.)</td> </tr> <tr> <td></td> <td>Z. Pool not applicable</td> </tr> </table> | | | A. Sales | H. Direct labor dollars | B. Cost of sales | I. Direct labor hours | C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | D. Value-added cost input (total cost input less direct material and subcontract costs) | K. Usage | E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | O. Headcount or number of employees (Direct and indirect employees) | | P. Square feet | | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | Z. Pool not applicable |
| A. Sales | H. Direct labor dollars | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Cost of sales | I. Direct labor hours | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Value-added cost input (total cost input less direct material and subcontract costs) | K. Usage | | | | | | | | | | | | | | | | | | | | | | | | |
| E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | | | | | | | | | | | | | | | | | | | | | | | | |
| F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | | | | | | | | | | | | | | | | | | | | | | | | |
| G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | |
| | O. Headcount or number of employees (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | |
| | P. Square feet | | | | | | | | | | | | | | | | | | | | | | | | |
| | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | | | | | | | | | | | | | | | | | | | | | | | |
| | Z. Pool not applicable | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Overhead Pools. 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 allocative base. Use a continuation sheet if additional space is required.</p> <p style="text-align: right;">Allocation
Base Code</p> <p>T. _____</p> <p>(a) Major functions, activities, and elements of cost included:</p> <p>_____</p> <p>_____</p> <p>(b) Description/Make up of the allocation base:</p> <p>_____</p> <p>_____</p> | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

IV - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.1.0 | Continued. | Allocation Base Code |
| | 2. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| 4.2.0 | <p>General and Administrative (G&A) Expense Pools. 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> | |
| | Single Pool Containing G&A Expenses Only | Allocation Base Code |
| | _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |

FORM CASH DS-1 (REV 2/96)

IV - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.2.0 | Continued. | Allocation Base Code |
| | Single Pool Containing Both G&A and Non-G&A Expenses | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | Special Allocations | Allocation Base Code |
| | 1. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | 2. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |

IV - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS |
|---|---|--------------------------|
| | | NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 4.6.0 | <p>Independent Research and Development (IR&D) and Bid and Proposal (B&P) Costs. 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 levels.)</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 type="checkbox"/> Not applicable</p> | |
| 4.7.0 | <p>Cost of Capital Committed to Facilities. 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; land is assigned in the same manner as the facilities to which it relates.</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 type="checkbox"/> Not applicable.</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

IV - 6

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | |
|---|---|---|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | |
| Item No. | Item description | | | | | |
| | <p align="center">Part V Instructions</p> <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 64 4. General Instructions.</p> | | | | | |
| 5.1.0 | <p>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.)</p> <table border="0"> <tr> <td> <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> </td> <td> <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> </td> </tr> <tr> <td> <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> </td> <td> <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> </td> </tr> </table> | | <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> | <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> | <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> |
| <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> | | | | | |
| <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> | <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | |
|---|---|---|--------------------------------|-----------------------------------|-----------------------------------|
| | | NAME OF REPORTING UNIT | | | |
| Item No. | Item description | | | | |
| 5.1.0 | Continued. | | | | |
| | Asset Category | Depreciation Method Code
(1) | Useful Life Code
(2) | Property Units Code
(3) | Residual Value Code
(4) |
| | (a) Land improvements | --- | --- | --- | --- |
| | (b) Building | --- | --- | --- | --- |
| | (c) Building improvements | --- | --- | --- | --- |
| | (d) Leasehold improvements | --- | --- | --- | --- |
| | (e) Machinery and equipment | --- | --- | --- | --- |
| | (f) Furniture and fixtures | --- | --- | --- | --- |
| | (g) Automobiles and trucks | --- | --- | --- | --- |
| | (h) Data processing equipment | --- | --- | --- | --- |
| | (i) Programming/reprogramming costs | --- | --- | --- | --- |
| | (j) Patterns and dies | --- | --- | --- | --- |
| | (k) Tools | --- | --- | --- | --- |
| | (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.) | --- | --- | --- | --- |
| 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.) | | | | |
| | Financial Accounting | A. Yes | B. No | | |
| | (a) Methods | --- | --- | | |
| | (b) Useful lives | --- | --- | | |
| | (c) Property units | --- | --- | | |
| | (d) Residual values | --- | --- | | |
| | Income Tax | A. Yes | B. No | | |
| | (e) Methods | --- | --- | | |
| | (f) Useful lives | --- | --- | | |
| | (g) Property units | --- | --- | | |
| | (h) Residual values | --- | --- | | |

FORM CASB DS-1 (REV 2/96)

V - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | |
|---|--|---|-----------------------|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 5.3.0 | Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federal contracts? (Mark one.) | | |
| | A. <input type="checkbox"/> Yes 1/ | | |
| | B. <input type="checkbox"/> No | | |
| | Z. <input type="checkbox"/> Not applicable | | |
| 5.4.0 | Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: (Mark the appropriate level(s) and if more than one is marked, explain on a continuation sheet.) | | |
| | A. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged | | |
| | B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved | | |
| | C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account | | |
| | Y. <input type="checkbox"/> Other(s) 1/ | | |
| | Z. <input type="checkbox"/> Not applicable | | |
| 5.5.0 | 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.) | | |
| | Cost | A. Expensed | B. Capitalized |
| | (a) Freight-in | --- | --- |
| | (b) Sales taxes | --- | --- |
| | (c) Excise taxes | --- | --- |
| | (d) Architect-engineer fees | --- | --- |
| | (e) Overhauls (extraordinary repairs) | --- | --- |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

V - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES |
|---|---|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 5.6.0 | <p>Criteria for Capitalization. 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 _____</p> <p>(b) Minimum service life years _____</p> | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes
 <input type="checkbox"/> Minimum aggregate dollar amount capitalized _____</p> <p>B. <input type="checkbox"/> No</p> | |

FORM CASB DS-1 (REV 2/96)

V - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS | | |
|---|---|-----------------------------------|-------------------------------------|-----------------------------|
| | | NAME OF REPORTING UNIT | | |
| Item No. | Item description | | | |
| Part VI 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 (ii) 4., <u>General Instructions</u> . | | | | |
| 6.1.0 | Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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.) | | | |
| 6.1.1 | Charges for Vacation Pay | Salaried | | |
| | | Hourly
(1) | Non-
exempt ^{1/}
(2) | Exempt ^{1/}
(3) |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.4 | Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally charged at Least Once Annually | ___ | ___ | ___ |
| | B. Credited to Indirect Cost Pools at Least Once Annually | ___ | ___ | ___ |
| | C. Carried Over to Future Cost Accounting Periods ^{2/} | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| | Z. Not Applicable | ___ | ___ | ___ |
| ^{1/} | For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| ^{2/} | Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/96)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.2.0 | <p>Supplemental Unemployment (Extended Layoff) Benefit Plans. 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 account 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> </u>/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| 6.3.0 | <p>Severance Pay and Early Retirement. 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 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> </u>/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| 6.4.0 | <p>Incidental Receipts. (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 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> </u>/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| <p><u> </u>/ Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.5.0 | <p>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.)</p> <p>A. <input type="checkbox"/> 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</p> <p>B. <input type="checkbox"/> Same as above, except the proceeds are not reduced by all applicable costs</p> <p>C. <input type="checkbox"/> Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged</p> <p>D. <input type="checkbox"/> Proceeds are credited to Other (Miscellaneous) Income</p> <p>Y. <input type="checkbox"/> Other(s) <u> </u>/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| <p><u> </u>/ Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 614, <i>General Instructions</i>.</p> <p>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 lines and enter number of plans.)</p> <table border="1"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td>___</td> </tr> <tr> <td> 2. Qualified</td> <td>___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td></td> </tr> <tr> <td> a. Costs are measured and assigned on accrual basis</td> <td>___</td> </tr> <tr> <td> b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>___</td> </tr> <tr> <td> 2. Qualified</td> <td></td> </tr> <tr> <td> a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>___</td> </tr> <tr> <td> b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td> c. Collectively bargained plan treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>Y. ___ Other ^{1/}</td> <td>___</td> </tr> <tr> <td>Z. ___ Not Applicable (Proceed to Item 7.2.0)</td> <td></td> </tr> </tbody> </table> <p>^{1/} Describe on a Continuation Sheet.</p> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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 ^{1/} | ___ | Z. ___ Not Applicable (Proceed to Item 7.2.0) | |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 ^{1/} | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. ___ Not Applicable (Proceed to Item 7.2.0) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASS DS-1 (REV 2/96)

VII - 1

| 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>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 990, if any</p> <p>C. The plan number as reported on IRS Form 990, if any</p> <p>D. Is there a funding agency established for the plan?</p> <p>E. Indicate where costs are accumulated:</p> <p>(1) Home Office</p> <p>(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 Plans 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> <p>Z. ___ Not applicable. (Proceed to Item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Contribution. 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 these segments.</p> <p>Z. ___ Not applicable, proceed to Item 7.2.0.</p> | |

FORM CASS DS-1 (REV 2/96)

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| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>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 items) and enter number of plans.)</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other <u> </u></td> <td>_____</td> </tr> <tr> <td>Z. _____ Not Applicable (Proceed to Item 7.3.0)</td> <td>_____</td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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> </u> | _____ | Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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> </u> | _____ | | | | | | | | | | | | | | | | | | | |
| Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>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.</p> | | | | | | | | | | | | | | | | | | | |
| | <p><i>3/ Describe on a Continuation Sheet.</i></p> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. 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> | |

FORM CASB DS-1 (REV 2/96)

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| 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 | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th rowspan="2">Cost Accumulation
(1)</th> <th rowspan="2">Cost Basis
(2)</th> <th rowspan="2">Include Retirees
(3)</th> <th colspan="2">Purchased Insurance Rating
(4)</th> <th colspan="2">Self-Insurance
Projected Average Loss
(5)</th> </tr> <tr> <th>Rate</th> <th>Class</th> <th>Loss</th> <th>Expense</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation
(1) | Cost Basis
(2) | Include Retirees
(3) | Purchased Insurance Rating
(4) | | Self-Insurance
Projected Average Loss
(5) | | Rate | Class | Loss | Expense | | | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation
(1) | Cost Basis
(2) | Include Retirees
(3) | | | | | Purchased Insurance Rating
(4) | | Self-Insurance
Projected Average Loss
(5) | | | | | | | | | | | | | |
| | | | | Rate | Class | Loss | Expense | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 5

| 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 | <p>Continued.</p> <p>Column (3) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FRS 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, FRS benefits for retirees are a part of a FRS plan previously reported under 7.2.0.
 Y. Other <input type="checkbox"/></p> <p>Column (4) - Purchased Insurance Rating Basis</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 <input type="checkbox"/>
 Z. Not applicable</p> <p>Column (5) - Projected Average Loss</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 <input type="checkbox"/>
 Z. Not applicable</p> <p>Column (6) - Insurance Administrative Expenses</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 pools.
 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 pools. (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 <input type="checkbox"/>
 Z. Not applicable</p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VII - 6

| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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 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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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) | |

FORM CASB DS-1 (REV 2/90)

VII - 7

| 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>Employee Stock Ownership Plans (ESOPs). 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>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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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. Valuation of Stock or Non-Cash Assets. 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. Forfeitures and Dividends. 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. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated.</p> | |

FORM CASB DS-1 (REV 2/90)

VII - 8

| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.6.0 | <p>Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)</p> <p>B. <input type="checkbox"/> No (Proceed to Part VIII)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.6.1 | <p>Worker's Compensation, Liability and Property Insurance Coverage.</p> <p>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 90 percent of the costs allocable to this segment or business unit for each line of insurance identified.)</p> <p>Description of Line of Insurance Coverage: _____</p> <table border="1"> <thead> <tr> <th>Policy or Self-Insurance Plan</th> <th>Cost Accumulation</th> <th>Cost Basis</th> <th>Crediting of Dividends and Earned Refunds</th> <th>Projected Average Loss</th> <th>Self-Insurance Administrative Expenses</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <u> </u></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self insurance
 C. Purchased insurance from a captive insurer
 Y. Other <u> </u></p> <p><u> </u> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 9

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - DEFERRED COMPENSATION
AND INSURANCE COST | |
|---|--|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 7.6.1 | <p>Continued.</p> <p>Column (3) - Crediting of Dividends and Earned Refunds</p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>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 9904.416-606(1)(iv).
 E. Manually Rated - not applicable
 Y. Other, or more than one <u> </u>
 Z. Not applicable</p> <p>Column (4) - Projected Average Loss</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. 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. <u> </u>
 Z. Not applicable</p> <p>Column (5) - Insurance Administration Expenses</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 pools.
 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 pools. (Describe pools) 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> </u>
 Z. Not applicable</p> <p><u> </u> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VIII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | | | | | | |
|---|---|--|--|---------------------------------|--|-----|-----|-----|
| Item No. | Item description | | | | | | | |
| | <p align="center">Part VIII Instructions</p> <p>FOR HOME OFFICE, AS APPLICABLE (Includes home office base operations of subsidiaries, joint ventures, subsidiaries, etc.). 3/</p> <p>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.</p> <p>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.</p> <p>B.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table border="0" style="width: 100%; margin-left: 40px;"> <tr> <td style="text-align: center;">Segment or
Other Intermediate Home Office</td> <td style="text-align: center;">CAS Covered
Government Sales</td> <td style="text-align: center;">Government Sales as a
Percentage of Total Sales</td> </tr> <tr> <td style="text-align: center;">(1)</td> <td style="text-align: center;">(2)</td> <td style="text-align: center;">(3)</td> </tr> </table> <p>B.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.)</p> <ol style="list-style-type: none"> A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices B. <input type="checkbox"/> Part VI - Other Costs and Credits C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs Z. <input type="checkbox"/> Not Applicable <p>3/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | (1) | (2) | (3) |
| Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | | | | | | |
| (1) | (2) | (3) | | | | | | |

FORM CASB DS-1 (REV 2/96)

VIII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</p> <p>For classification purposes, three methods of allocation, defined as follows, are to be used:</p> <ol 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 align="center">Allocation Base Codes</p> <ol 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 9904.403-501c) 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 3/ <p>(On a continuation sheet, under each of the headings B.3.1, B.3.2, and B.3.3 enter the type of expense 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.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 9904.403-406(5)(3)).</p> <p>3/ Describe on a Continuation Sheet.</p> | |

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VIII - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|---|---|--|
| Item No. | Item description | | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | | |
| 8.3.1 | Directly Allocated | | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| 8.3.2 | Homogeneous Expense Pools | Allocation Base Code | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|--|---|--|
| Item No. | Item description | | |
| 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 the home office, identify on a continuation sheet the classification of the expense and the name of the reporting unit incurring the expense. | | |

FORM CASB DS-1 (REV 2/96)

VIII - 4

| | | |
|---|---|---|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 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
B. Direct labor
C. Direct material and labor
D. Other direct costs | E. Sometimes direct/Sometimes indirect
F. Indirect only
Y. Other(s) 1/
Z. Not applicable |
| 3.2.1 | Functions, Elements of Cost, or Transactions Related to Direct Material | |
| | Treatment Code | Name of Pool(s) |
| | (a) Cash Discounts on Purchases | _____ |
| | (b) Freight in | _____ |
| | (c) Income from Sale of Scrap | _____ |
| | (d) Income from Sale of Salvage | _____ |
| | (e) Incoming Material Inspection (receiving) | _____ |
| | (f) Inventory adjustment | _____ |
| | (g) Purchasing | _____ |
| | (h) Trade Discounts, Refunds, Rebates, and Allowances on Purchases | _____ |
| | 1/ Describe on a Continuation Sheet. | |

| | | |
|---|---|--|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 3.2.2 | Functions, Elements of Cost, or Transactions Related to Direct Labor | |
| | Treatment Code | Name of Pool(s) |
| | (a) Incentive Compensation | _____ |
| | (b) Holiday Differential (Premium Pay) | _____ |
| | (c) Vacation Pay | _____ |
| | (d) Overtime Premium Pay | _____ |
| | (e) Shift Premium Pay | _____ |
| | (f) Pension Costs | _____ |
| | (g) Post Retirement Benefits Other Than Pensions | _____ |
| | (h) Health Insurance | _____ |
| | (i) Life Insurance | _____ |
| | (j) Other Deferred Compensation 1/ | _____ |
| | (k) Training | _____ |
| | (l) Sick Leave | _____ |
| | 1/ Describe on a Continuation Sheet. | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART III - DIRECT VS. INDIRECT COSTS | |
|---|---|--------------------------------------|-----------------|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | Treatment Code | Name of Pool(s) |
| 3.2.3 | Functions, Elements of Cost, or Transactions - Miscellaneous | | |
| | (a) Design Engineering (in-house) | --- | --- |
| | (b) Drafting (in-house) | --- | --- |
| | (c) Computer Operations (in-house) | --- | --- |
| | (d) Contract Administration | --- | --- |
| | (e) Subcontract Administration Costs | --- | --- |
| | (f) Freight Out (Finished product) | --- | --- |
| | (g) Line for production inspection | --- | --- |
| | (h) Packaging and Preservation | --- | --- |
| | (i) Preproduction Costs and Start-up Costs | --- | --- |
| | (j) Departmental Supervision | --- | --- |
| | (k) Professional Services (consultant fees) | --- | --- |
| | (l) Purchased Labor of Direct Nature (on premises) | --- | --- |
| | (m) Purchased Labor of Direct Nature (off premises) | --- | --- |
| | (n) Rearrangement Costs | --- | --- |
| | (o) Rework Costs | --- | --- |
| | (p) Royalties | --- | --- |
| | (q) Scrap Work | --- | --- |
| | (r) Special Test Equipment | --- | --- |
| | (s) Special Tooling | --- | --- |
| | (t) Warranty Costs | --- | --- |
| | (u) Rental Costs | --- | --- |
| | (v) Travel and Subsistence | --- | --- |
| | (w) Employee Severance Pay | --- | --- |
| | (x) Security Guards | --- | --- |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--------------------------|--|----------|-------------------------|------------------|-----------------------|---|------------------|---|----------|---|-----------------------|---|-------------------------|---|--|--|---|--|----------------|--|---|--|------------------------|
| | | NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | |
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | |
| | Part IV Instructions | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p>For the purpose of this part, indirect costs have been divided into three categories: (1) manufacturing, engineering, and comparable indirect costs, (2) general and administrative (G&A) expenses, and (3) 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 border="0" style="width: 100%;"> <tr> <td style="width: 50%;">A. Sales</td> <td style="width: 50%;">H. Direct labor dollars</td> </tr> <tr> <td>B. Cost of sales</td> <td>I. Direct labor hours</td> </tr> <tr> <td>C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead)</td> <td>J. Machine hours</td> </tr> <tr> <td>D. Value-added cost input (total cost input less direct material and subcontract costs)</td> <td>K. Usage</td> </tr> <tr> <td>E. Total cost incurred (total cost input plus G&A expenses)</td> <td>L. Unit of production</td> </tr> <tr> <td>F. Prime cost (Direct material, direct labor and other direct cost)</td> <td>M. Direct material cost</td> </tr> <tr> <td>G. Processing or conversion cost (direct labor and applicable overhead)</td> <td>N. Total payroll dollars (Direct and indirect employees)</td> </tr> <tr> <td></td> <td>O. Headcount or number of employees (Direct and indirect employees)</td> </tr> <tr> <td></td> <td>P. Square feet</td> </tr> <tr> <td></td> <td>Y. Other(s), or more than one basis (Describe on a continuation sheet.)</td> </tr> <tr> <td></td> <td>Z. Pool not applicable</td> </tr> </table> | | | A. Sales | H. Direct labor dollars | B. Cost of sales | I. Direct labor hours | C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | D. Value-added cost input (total cost input less direct material and subcontract costs) | K. Usage | E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | O. Headcount or number of employees (Direct and indirect employees) | | P. Square feet | | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | Z. Pool not applicable |
| A. Sales | H. Direct labor dollars | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Cost of sales | I. Direct labor hours | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Value-added cost input (total cost input less direct material and subcontract costs) | K. Usage | | | | | | | | | | | | | | | | | | | | | | | | |
| E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | | | | | | | | | | | | | | | | | | | | | | | | |
| F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | | | | | | | | | | | | | | | | | | | | | | | | |
| G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | |
| | O. Headcount or number of employees (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | |
| | P. Square feet | | | | | | | | | | | | | | | | | | | | | | | | |
| | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | | | | | | | | | | | | | | | | | | | | | | | |
| | Z. Pool not applicable | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Overhead Pools. 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 allocative base. Use a continuation sheet if additional space is required.</p> <p style="text-align: right;">Allocation Base Code</p> <p>T. _____</p> <p>(a) Major functions, activities, and elements of cost included:</p> <p>_____</p> <p>_____</p> <p>(b) Description/Make up of the allocation base:</p> <p>_____</p> <p>_____</p> | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.1.0 | Continued. | Allocation
Base Code |
| | 2. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included:

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

_____ | |
| 4.2.0 | General and Administrative (G&A) Expense Pools. Select among the three categories of pools below that describe (a) 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. | |
| | Single Pool Containing G&A Expenses Only | Allocation
Base Code |
| | _____ | _____ |
| | (a) Major functions, activities, and elements of cost included:

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

_____ | |

FORM CASB DS-1 (REV 2/96)

IV - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.2.0 | Continued. | Allocation
Base Code |
| | Single Pool Containing Both G&A and Non-G&A Expenses | _____ |
| | (a) Major functions, activities, and elements of cost included:

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

_____ | |
| | Special Allocations | Allocation
Base Code |
| | 1. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included:

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

_____ | |
| | 2. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included:

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

_____ | |

IV - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS |
|---|---|--------------------------|
| | | NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 4.6.0 | <p>Independent Research and Development (IR&D) and Bid and Proposal (B&P) Costs. 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 levels.)</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 type="checkbox"/> Not applicable</p> | |
| 4.7.0 | <p>Cost of Capital Committed to Facilities. 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; land is assigned in the same manner as the facilities to which it relates.</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 type="checkbox"/> Not applicable.</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

IV - 6

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | |
|---|--|---|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | |
| Item No. | Item description | | | | | |
| | <p align="center">Part V Instructions</p> <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 64 4. General Instructions.</p> | | | | | |
| 5.1.0 | <p>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.)</p> <table border="0"> <tr> <td> <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> </td> <td> <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> </td> </tr> <tr> <td> <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> </td> <td> <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> </td> </tr> </table> | | <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> | <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> | <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> |
| <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> | | | | | |
| <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> | <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | |
|---|---|---|--------------------------------|-----------------------------------|-----------------------------------|
| | | NAME OF REPORTING UNIT | | | |
| Item No. | Item description | | | | |
| 5.1.0 | Continued. | | | | |
| | Asset Category | Depreciation Method Code
(1) | Useful Life Code
(2) | Property Units Code
(3) | Residual Value Code
(4) |
| | (a) Land improvements | --- | --- | --- | --- |
| | (b) Building | --- | --- | --- | --- |
| | (c) Building improvements | --- | --- | --- | --- |
| | (d) Leasehold improvements | --- | --- | --- | --- |
| | (e) Machinery and equipment | --- | --- | --- | --- |
| | (f) Furniture and fixtures | --- | --- | --- | --- |
| | (g) Automobiles and trucks | --- | --- | --- | --- |
| | (h) Data processing equipment | --- | --- | --- | --- |
| | (i) Programming/reprogramming costs | --- | --- | --- | --- |
| | (j) Patterns and dies | --- | --- | --- | --- |
| | (k) Tools | --- | --- | --- | --- |
| | (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.) | --- | --- | --- | --- |
| 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.) | | | | |
| | Financial Accounting | A. Yes | B. No | | |
| | (a) Methods | --- | --- | | |
| | (b) Useful lives | --- | --- | | |
| | (c) Property units | --- | --- | | |
| | (d) Residual values | --- | --- | | |
| | Income Tax | A. Yes | B. No | | |
| | (e) Methods | --- | --- | | |
| | (f) Useful lives | --- | --- | | |
| | (g) Property units | --- | --- | | |
| | (h) Residual values | --- | --- | | |

FORM CASB DS-1 (REV 2/96)

V - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | |
|---|--|---|-----------------------|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 5.3.0 | Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federal contracts? (Mark one.) | | |
| | A. <input type="checkbox"/> Yes 1/ | | |
| | B. <input type="checkbox"/> No | | |
| | Z. <input type="checkbox"/> Not applicable | | |
| 5.4.0 | Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: (Mark the appropriate level(s) and if more than one is marked, explain on a continuation sheet.) | | |
| | A. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged | | |
| | B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved | | |
| | C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account | | |
| | Y. <input type="checkbox"/> Other(s) 1/ | | |
| | Z. <input type="checkbox"/> Not applicable | | |
| 5.5.0 | 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.) | | |
| | Cost | A. Expensed | B. Capitalized |
| | (a) Freight-in | --- | --- |
| | (b) Sales taxes | --- | --- |
| | (c) Excise taxes | --- | --- |
| | (d) Architect-engineer fees | --- | --- |
| | (e) Overhauls (extraordinary repairs) | --- | --- |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

V - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES |
|---|---|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 5.6.0 | <p>Criteria for Capitalization. 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 _____</p> <p>(b) Minimum service life years _____</p> | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes
 <input type="checkbox"/> Minimum aggregate dollar amount capitalized _____</p> <p>B. <input type="checkbox"/> No</p> | |

FORM CASB DS-1 (REV 2/96)

V - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS | | |
|---|--|-----------------------------------|-------------------------------------|-----------------------------|
| | | NAME OF REPORTING UNIT | | |
| Item No. | Item description | | | |
| Part VI 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 (ii) 4., <u>General Instructions</u> . | | | | |
| 6.1.0 | <p>Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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 | Charges for Vacation Pay | Salaried | | |
| | | Hourly
(1) | Non-
exempt ^{1/}
(2) | Exempt ^{1/}
(3) |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.4 | Credits for Unused or Unpaid
Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally
charged at Least Once Annually | ___ | ___ | ___ |
| | B. Credited to Indirect Cost Pools
at Least Once Annually | ___ | ___ | ___ |
| | C. Carried Over to Future Cost
Accounting Periods ^{2/} | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| | Z. Not Applicable | ___ | ___ | ___ |
| ^{1/} | For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| ^{2/} | Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/96)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item description | |
| 6.2.0 | <p>Supplemental Unemployment (Extended Layoff) Benefit Plans. 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. ___ When actual payments are made directly to employees</p> <p>B. ___ When accrued (book account or funds set aside but no trust fund involved)</p> <p>C. ___ When contributions are made to a nonforfeitable trust fund</p> <p>D. ___ Not charged</p> <p>Y. ___ Other(s) <u> </u>/</p> <p>Z. ___ Not applicable</p> | |
| 6.3.0 | <p>Severance Pay and Early Retirement. 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. ___ Actual payments made</p> <p>B. ___ Accrued amounts on the basis of past experience</p> <p>C. ___ Not charged</p> <p>Y. ___ Other(s) <u> </u>/</p> <p>Z. ___ Not applicable</p> | |
| 6.4.0 | <p>Incidental Receipts. (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. ___ The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged</p> <p>B. ___ 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. ___ The entire amount of the receipt is credited directly to Other (Miscellaneous) Income</p> <p>Y. ___ Other(s) <u> </u>/</p> <p>Z. ___ Not applicable</p> | |
| <p><u> </u>/ Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.5.0 | <p>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.)</p> <p>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</p> <p>B. ___ Same as above, except the proceeds are not reduced by all applicable costs</p> <p>C. ___ Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged</p> <p>D. ___ Proceeds are credited to Other (Miscellaneous) Income</p> <p>Y. ___ Other(s) <u> </u>/</p> <p>Z. ___ Not applicable</p> | |
| <p><u> </u>/ Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 614, <i>General Instructions</i>.</p> <p>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 lines and enter number of plans.)</p> <table border="1"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td>___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td></td> </tr> <tr> <td> a. Costs are measured and assigned on accrual basis</td> <td>___</td> </tr> <tr> <td> b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td></td> </tr> <tr> <td> a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>___</td> </tr> <tr> <td> b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td> c. Collectively bargained plan treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>Y. ___ Other 3/</td> <td>___</td> </tr> <tr> <td>Z. ___ Not Applicable (Proceed to Item 7.2.0)</td> <td></td> </tr> </tbody> </table> <p>3/ Describe on a Continuation Sheet.</p> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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 3/ | ___ | Z. ___ Not Applicable (Proceed to Item 7.2.0) | |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 3/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. ___ Not Applicable (Proceed to Item 7.2.0) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASS DS-1 (REV 2/96)

VII - 1

| 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>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 990, if any</p> <p>C. The plan number as reported on IRS Form 990, if any</p> <p>D. Is there a funding agency established for the plan?</p> <p>E. Indicate where costs are accumulated:</p> <p>(1) Home Office</p> <p>(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 Plans 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> <p>Z. ___ Not applicable. (Proceed to Item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Contribution. 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 these segments.</p> <p>Z. ___ Not applicable, proceed to Item 7.2.0.</p> | |

FORM CASS DS-1 (REV 2/96)

VII - 2

| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>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 items) and enter number of plans.)</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other <u> </u></td> <td>_____</td> </tr> <tr> <td>Z. _____ Not Applicable (Proceed to Item 7.3.0)</td> <td>_____</td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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> </u> | _____ | Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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> </u> | _____ | | | | | | | | | | | | | | | | | | | |
| Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>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.</p> | | | | | | | | | | | | | | | | | | | |
| | <p><i>3/ Describe on a Continuation Sheet.</i></p> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. 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> | |

FORM CASB DS-1 (REV 2/96)

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| 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 | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th rowspan="2">Cost Accumulation
(1)</th> <th rowspan="2">Cost Basis
(2)</th> <th rowspan="2">Include Retirees
(3)</th> <th colspan="2">Purchased Insurance Rating
(4)</th> <th colspan="2">Self-Insurance
Projected Average Loss
(5)</th> </tr> <tr> <th>Rate</th> <th>Expense</th> <th>Rate</th> <th>Expense</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation
(1) | Cost Basis
(2) | Include Retirees
(3) | Purchased Insurance Rating
(4) | | Self-Insurance
Projected Average Loss
(5) | | Rate | Expense | Rate | Expense | | | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation
(1) | Cost Basis
(2) | Include Retirees
(3) | | | | | Purchased Insurance Rating
(4) | | Self-Insurance
Projected Average Loss
(5) | | | | | | | | | | | | | |
| | | | | Rate | Expense | Rate | Expense | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 5

| 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 | <p>Continued.</p> <p>Column (3) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FFR 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, FFR benefits for retirees are a part of a FFR plan previously reported under 7.2.0.
 Y. Other <input type="checkbox"/></p> <p>Column (4) - Purchased Insurance Rating Basis</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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p>Column (5) - Projected Average Loss</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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p>Column (6) - Insurance Administrative Expenses</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 pools.
 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 pools. (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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VII - 6

| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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 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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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) | |

FORM CASB DS-1 (REV 2/90)

VII - 7

| 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>Employee Stock Ownership Plans (ESOPs). 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>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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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. Valuation of Stock or Non-Cash Assets. 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. Forfeitures and Dividends. 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. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated.</p> | |

FORM CASB DS-1 (REV 2/90)

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| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.6.0 | <p>Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)</p> <p>B. <input type="checkbox"/> No (Proceed to Part VIII)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.6.1 | <p>Worker's Compensation, Liability and Property Insurance Coverage.</p> <p>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 90 percent of the costs allocable to this segment or business unit for each line of insurance identified.)</p> <p>Description of Line of Insurance Coverage: _____</p> <table border="1"> <thead> <tr> <th>Policy or Self-Insurance Plan</th> <th>Cost Accumulation</th> <th>Cost Basis</th> <th>Crediting of Dividends and Earned Refunds</th> <th>Projected Average Loss</th> <th>Self-Insurance Administrative Expenses</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <u> </u></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self insurance
 C. Purchased insurance from a captive insurer
 Y. Other <u> </u></p> <p><u> </u> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - DEFERRED COMPENSATION
AND INSURANCE COST | |
|---|--|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 7.6.1 | <p>Continued.</p> <p>Column (3) - Crediting of Dividends and Earned Refunds</p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>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 9904.416-606(1)(iv).
 E. Manually Rated - not applicable
 Y. Other, or more than one <u> </u>
 Z. Not applicable</p> <p>Column (4) - Projected Average Loss</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. 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. <u> </u>
 Z. Not applicable</p> <p>Column (5) - Insurance Administration Expenses</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 pools.
 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 pools. (Describe pools) 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> </u>
 Z. Not applicable</p> <p><u> </u> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VIII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | | | | | | |
|---|---|--|--|---------------------------------|--|-----|-----|-----|
| Item No. | Item description | | | | | | | |
| | <p align="center">Part VIII Instructions</p> <p>FOR HOME OFFICE, AS APPLICABLE (Includes home office base operations of subsidiaries, joint ventures, subsidiaries, etc.). 3/</p> <p>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.</p> <p>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.</p> <p>B.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table border="0" style="width: 100%; margin-left: 40px;"> <tr> <td style="text-align: center;">Segment or
Other Intermediate Home Office</td> <td style="text-align: center;">CAS Covered
Government Sales</td> <td style="text-align: center;">Government Sales as a
Percentage of Total Sales</td> </tr> <tr> <td style="text-align: center;">(1)</td> <td style="text-align: center;">(2)</td> <td style="text-align: center;">(3)</td> </tr> </table> <p>B.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.)</p> <ol style="list-style-type: none"> A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices B. <input type="checkbox"/> Part VI - Other Costs and Credits C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs Z. <input type="checkbox"/> Not Applicable <p>3/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | (1) | (2) | (3) |
| Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | | | | | | |
| (1) | (2) | (3) | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</p> <p>For classification purposes, three methods of allocation, defined as follows, are to be used:</p> <ol 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 align="center">Allocation Base Codes</p> <ol 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 9904.403-501c) 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 3/ <p>(On a continuation sheet, under each of the headings B.3.1, B.3.2, and B.3.3 enter the type of expense 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.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 9904.403-406(5)(3)).</p> <p>3/ Describe on a Continuation Sheet.</p> | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|---|---|--|
| Item No. | Item description | | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | | |
| 8.3.1 | Directly Allocated | | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| 8.3.2 | Homogeneous Expense Pools | Allocation Base Code | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|--|---|--|
| Item No. | Item description | | |
| 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 the home office, identify on a continuation sheet the classification of the expense and the name of the reporting unit incurring the expense. | | |

FORM CASB DS-1 (REV 2/96)

VIII - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-673 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT | |
|---|--|--|-----------------|
| Item No. | Item description | | |
| 3.2.2 | Functions, Elements of Cost,
or Transactions Related to
Direct Labor | Treatment
Code | Name of Pool(s) |
| | (a) Incentive Compensation | --- | _____ |
| | (b) Holiday Differential (Premium Pay) | --- | _____ |
| | (c) Vacation Pay | --- | _____ |
| | (d) Overtime Premium Pay | --- | _____ |
| | (e) Shift Premium Pay | --- | _____ |
| | (f) Pension Costs | --- | _____ |
| | (g) Post Retirement Benefits Other
Than Pensions | --- | _____ |
| | (h) Health Insurance | --- | _____ |
| | (i) Life Insurance | --- | _____ |
| | (j) Other Deferred Compensation ^{1/} | --- | _____ |
| | (k) Training | --- | _____ |
| | (l) Sick Leave | --- | _____ |
| ^{1/} Describe on a Continuation Sheet. | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-673 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT | |
|---|---|--|-----------------|
| Item No. | Item description | | |
| 3.2.3 | Functions, Elements of Cost,
or Transactions - Miscellaneous | Treatment
Code | Name of Pool(s) |
| | (a) Design Engineering (in-house) | --- | _____ |
| | (b) Drafting (in-house) | --- | _____ |
| | (c) Computer Operations (in-house) | --- | _____ |
| | (d) Contract Administration | --- | _____ |
| | (e) Subcontract Administration Costs | --- | _____ |
| | (f) Freight Out (Finished product) | --- | _____ |
| | (g) Line (or production) Inspection | --- | _____ |
| | (h) Packaging and Preservation | --- | _____ |
| | (i) Preproduction Costs and Start-up Costs | --- | _____ |
| | (j) Departmental Supervision | --- | _____ |
| | (k) Professional Services (consultant fees) | --- | _____ |
| | (l) Purchased Labor of Direct Nature
(on premises) | --- | _____ |
| | (m) Purchased Labor of Direct Nature
(off premises) | --- | _____ |
| | (n) Rearrangement Costs | --- | _____ |
| | (o) Rework Costs | --- | _____ |
| | (p) Royalties | --- | _____ |
| | (q) Scrap Work | --- | _____ |
| | (r) Special Test Equipment | --- | _____ |
| | (s) Special Tooling | --- | _____ |
| | (t) Warranty Costs | --- | _____ |
| | (u) Rental Costs | --- | _____ |
| | (v) Travel and Subsistence | --- | _____ |
| | (w) Employee Severance Pay | --- | _____ |
| | (x) Security Guards | --- | _____ |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|--|--|----------|-------------------------|------------------|-----------------------|---|------------------|---|----------|---|-----------------------|---|-------------------------|---|--|--|---|--|----------------|--|---|--|------------------------|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | |
| Part IV Instructions | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>For the purpose of this part, indirect costs have been divided into three categories: (1) manufacturing, engineering, and comparable indirect costs; (2) general and administrative (G&A) expenses; and (3) service contract 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 border="0"> <tr> <td>A. Sales</td> <td>H. Direct labor dollars</td> </tr> <tr> <td>B. Cost of sales</td> <td>I. Direct labor hours</td> </tr> <tr> <td>C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead)</td> <td>J. Machine hours</td> </tr> <tr> <td>D. Value added cost input (total cost input less direct material and subcontract costs)</td> <td>K. Usage</td> </tr> <tr> <td>E. Total cost incurred (total cost input plus G&A expenses)</td> <td>L. Unit of production</td> </tr> <tr> <td>F. Prime cost (Direct material, direct labor and other direct cost)</td> <td>M. Direct material cost</td> </tr> <tr> <td>G. Processing or conversion cost (direct labor and applicable overhead)</td> <td>N. Total payroll dollars (Direct and indirect employees)</td> </tr> <tr> <td></td> <td>O. Headcount or number of employees (Direct and indirect employees)</td> </tr> <tr> <td></td> <td>P. Square feet</td> </tr> <tr> <td></td> <td>Y. Other(s), or more than one basis (Describe on a continuation sheet.)</td> </tr> <tr> <td></td> <td>Z. Pool not applicable</td> </tr> </table> | | | | A. Sales | H. Direct labor dollars | B. Cost of sales | I. Direct labor hours | C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | D. Value added cost input (total cost input less direct material and subcontract costs) | K. Usage | E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | O. Headcount or number of employees (Direct and indirect employees) | | P. Square feet | | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | Z. Pool not applicable |
| A. Sales | H. Direct labor dollars | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Cost of sales | I. Direct labor hours | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Value added cost input (total cost input less direct material and subcontract costs) | K. Usage | | | | | | | | | | | | | | | | | | | | | | | | |
| E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | | | | | | | | | | | | | | | | | | | | | | | | |
| F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | | | | | | | | | | | | | | | | | | | | | | | | |
| G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | |
| | O. Headcount or number of employees (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | |
| | P. Square feet | | | | | | | | | | | | | | | | | | | | | | | | |
| | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | | | | | | | | | | | | | | | | | | | | | | | |
| | Z. Pool not applicable | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Overhead Pools. 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> <table border="0" style="width: 100%;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right; vertical-align: bottom;">Allocation
Base Code</td> </tr> <tr> <td>1. _____</td> <td style="text-align: right;">_____</td> </tr> <tr> <td>(a) Major functions, activities, and elements of cost included:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> <tr> <td>(b) Description/Make up of the allocation base:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> </table> | | | | Allocation
Base Code | 1. _____ | _____ | (a) Major functions, activities, and elements of cost included: | | _____ | | (b) Description/Make up of the allocation base: | | _____ | | | | | | | | | | | |
| | Allocation
Base Code | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Description/Make up of the allocation base: | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | |
|---|---|--|--|--|-------------------------|--|-------|---|--|-------|--|---|--|-------|--|
| Item No. | Item description | | | | | | | | | | | | | | |
| 4.1.0 | Continued. | | | | | | | | | | | | | | |
| | | Allocation
Base Code | | | | | | | | | | | | | |
| | 2. _____ | _____ | | | | | | | | | | | | | |
| | (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | | |
| | _____ | | | | | | | | | | | | | | |
| | (b) Description/Make up of the allocation base: | | | | | | | | | | | | | | |
| | _____ | | | | | | | | | | | | | | |
| 4.2.0 | <p>General and Administrative (G&A) Expense Pools. 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> <table border="0" style="width: 100%;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right; vertical-align: bottom;">Allocation
Base Code</td> </tr> <tr> <td>Single Pool Containing G&A Expenses Only</td> <td style="text-align: right;">_____</td> </tr> <tr> <td>(a) Major functions, activities, and elements of cost included:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> <tr> <td>(b) Description/Make up of the allocation base:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> </table> | | | | Allocation
Base Code | Single Pool Containing G&A Expenses Only | _____ | (a) Major functions, activities, and elements of cost included: | | _____ | | (b) Description/Make up of the allocation base: | | _____ | |
| | Allocation
Base Code | | | | | | | | | | | | | | |
| Single Pool Containing G&A Expenses Only | _____ | | | | | | | | | | | | | | |
| (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | |
| (b) Description/Make up of the allocation base: | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.2.0 | Continued. | |
| | <u>Single Pool Containing Both G&A and Non-G&A Expenses</u> | Allocation Base Code |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | <u>Special Allocations</u> | Allocation Base Code |
| | 1. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | 2. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |

IV - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 4.3.0 | <u>Service Center and Expense Pool Allocation Bases.</u> | |
| | 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 unit and occupancy pools and fringe benefit pools. | |
| | <u>Category Code</u> | |
| | Generally, costs incurred by such centers or pools are, or can be, charged or allocated (1) 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 (2) 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". | |
| | <u>Rate Code</u> | |
| | 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. | |
| | Service Center or Expense Pool | Allocation Category Base Rate Code Code Code
—(1)— (2) (3) (4) |
| | 1. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | 2. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | |
|--|---|---|--|--|--|---|---|
| | | NAME OF REPORTING UNIT | | | | | |
| Item No. | Item description | | | | | | |
| | 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 64. General Instructions. | | | | | | |
| 5.1.0 | <p>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 changes 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.)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>Column (1)-Depreciation Method Code</p> <p>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</p> </td> <td style="vertical-align: top;"> <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>Column (3)-Property Units Code</p> <p>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/}</p> </td> <td style="vertical-align: top;"> <p>Column (4)-Residual Value Code</p> <p>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/}</p> </td> </tr> </table> | | | <p>Column (1)-Depreciation Method Code</p> <p>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</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> | <p>Column (3)-Property Units Code</p> <p>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/}</p> | <p>Column (4)-Residual Value Code</p> <p>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/}</p> |
| <p>Column (1)-Depreciation Method Code</p> <p>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</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> | | | | | | |
| <p>Column (3)-Property Units Code</p> <p>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/}</p> | <p>Column (4)-Residual Value Code</p> <p>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/}</p> | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | |

FORM CASB DS-1 (REV 2/98)

V - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | | | |
|---|---|---|--------------------------------|---|--|---|---|--|---|
| | | NAME OF REPORTING UNIT | | | | | | | |
| Item No. | Item description | | | | | | | | |
| 5.1.0 | Continued. | | | | | | | | |
| | Asset Category | Depreciation Method Code (1) | Useful Life Code (2) | | | | | | |
| | | Property Units Code (3) | Residual Value Code (4) | | | | | | |
| | (a) Land improvements | --- | --- | | | | | | |
| | (b) Building | --- | --- | | | | | | |
| | (c) Building improvements | --- | --- | | | | | | |
| | (d) Leasehold improvements | --- | --- | | | | | | |
| | (e) Machinery and equipment | --- | --- | | | | | | |
| | (f) Furniture and fixtures | --- | --- | | | | | | |
| | (g) Automobiles and trucks | --- | --- | | | | | | |
| | (h) Data processing equipment | --- | --- | | | | | | |
| | (i) Programming/reprogramming costs | --- | --- | | | | | | |
| | (j) Patterns and dies | --- | --- | | | | | | |
| | (k) Tools | --- | --- | | | | | | |
| | (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.) | --- | --- | | | | | | |
| 5.2.0 | <p>Depreciation Practices for Contract, 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.)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>Financial Accounting</p> <p>(a) Methods
(b) Useful lives
(c) Property units
(d) Residual values</p> </td> <td style="vertical-align: top;"> <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> </td> <td style="vertical-align: top;"> <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>Income Tax</p> <p>(e) Methods
(f) Useful lives
(g) Property units
(h) Residual values</p> </td> <td style="vertical-align: top;"> <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> </td> <td style="vertical-align: top;"> <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> </td> </tr> </table> | | | <p>Financial Accounting</p> <p>(a) Methods
(b) Useful lives
(c) Property units
(d) Residual values</p> | <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | <p>Income Tax</p> <p>(e) Methods
(f) Useful lives
(g) Property units
(h) Residual values</p> | <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> |
| <p>Financial Accounting</p> <p>(a) Methods
(b) Useful lives
(c) Property units
(d) Residual values</p> | <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | | | | | | | |
| <p>Income Tax</p> <p>(e) Methods
(f) Useful lives
(g) Property units
(h) Residual values</p> | <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | | | | | | | | | | | | | | | |
|---|---|---|--|------|-------------|----------------|----------------|--------------------------|--------------------------|-----------------|--------------------------|--------------------------|------------------|--------------------------|--------------------------|-----------------------------|--------------------------|--------------------------|---------------------------------------|--------------------------|--------------------------|
| | | NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Yes 1/</p> <p>B. <input type="checkbox"/> No</p> <p>Z. <input type="checkbox"/> 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. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged</p> <p>B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved</p> <p>C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account</p> <p>Y. <input type="checkbox"/> Other(s) 1/</p> <p>Z. <input type="checkbox"/> 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="1"> <thead> <tr> <th>Cost</th> <th>A. Expensed</th> <th>B. Capitalized</th> </tr> </thead> <tbody> <tr> <td>(a) Freight-in</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(b) Sales taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(c) Excise taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(d) Architect-engineer fees</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(e) Overhauls (extraordinary repairs)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | Cost | A. Expensed | B. Capitalized | (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> |
| Cost | A. Expensed | B. Capitalized | | | | | | | | | | | | | | | | | | | |
| (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | |
|---|---|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 5.6.0 | <p>Criteria for Capitalization. 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 _____</p> <p>(b) Minimum service life years _____</p> | | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes</p> <p>_____ Minimum aggregate dollar amount capitalized</p> <p>B. <input type="checkbox"/> No</p> | | |

FORM CASB DS-1 (REV 2/96)

V - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|-------------------------------------|-----------------------------|
| Item No. | Item description | | | |
| Part VI Instructions | | | | |
| Where a home office either establishes practices or procedures for the types of costs covered in this Part or accrues 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 (b) 4., <i>General Instructions</i> . | | | | |
| 6.1.0 | Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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.) | | | |
| 6.1.1 | Charges for Vacation Pay | Salaried | | |
| | | Hourly
(1) | Non-
exempt ^{1/}
(2) | Exempt ^{1/}
(3) |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.4 | Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally charged at Least Once Annually | --- | --- | --- |
| | B. Credited to Indirect Cost Pools at Least Once Annually | --- | --- | --- |
| | C. Carried Over to Future Cost Accounting Periods ^{2/} | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| | Z. Not Applicable | --- | --- | --- |
| | ^{1/} For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| | ^{2/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/86)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|--|--|
| Item No. | Item description | | | |
| 6.2.0 | Supplemental Unemployment (Extended Layoff) Benefit Plans. 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.) | | | |
| | A. ___ | When actual payments are made directly to employees | | |
| | B. ___ | When accrued (book account or funds set aside but no trust fund involved) | | |
| | C. ___ | When contributions are made to a nonforfeitable trust fund | | |
| | D. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.3.0 | Severance Pay and Early Retirement. 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.) | | | |
| | A. ___ | Actual payments made | | |
| | B. ___ | Accrued amounts on the basis of past experience | | |
| | C. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.4.0 | Incidental Receipts. (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.) | | | |
| | A. ___ | The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged | | |
| | B. ___ | 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 | | |
| | C. ___ | The entire amount of the receipt is credited directly to Other (Miscellaneous) Income | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| | ^{1/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/86)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.5.0 | <p>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.)</p> <p>A. <input type="checkbox"/> 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</p> <p>B. <input type="checkbox"/> Same as above, except the proceeds are not reduced by all applicable costs</p> <p>C. <input type="checkbox"/> Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged</p> <p>D. <input type="checkbox"/> Proceeds are credited to Other (Miscellaneous) Income</p> <p>Y. <input type="checkbox"/> Other: 1/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Part VII Instructions | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 61 4., General Instructions.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7.1.0 | <p>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.)</p> <table border="0"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td>___</td> </tr> <tr> <td> 2. Qualified</td> <td>___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td></td> </tr> <tr> <td> a. Costs are measured and assigned on accrual basis</td> <td>___</td> </tr> <tr> <td> b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>___</td> </tr> <tr> <td> 2. Qualified</td> <td></td> </tr> <tr> <td> a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>___</td> </tr> <tr> <td> b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td> c. Collectively bargained plan treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>Y. <input type="checkbox"/> Other: 1/</td> <td>___</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0)</td> <td>___</td> </tr> </tbody> </table> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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. <input type="checkbox"/> Other: 1/ | ___ | Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Other: 1/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 1

| 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>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 Plans 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 90 percent of those defined contribution plan costs allocable to this segment or business unit.)</p> <p>Z. <input type="checkbox"/> Not applicable. (Proceed to item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. Where numerous plans are listed under 7.1.0.B. (including 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. Actuarial Cost Method. Identify the actuarial cost method used, including the cost method(s) used to value annuity 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Computation. 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. <input type="checkbox"/> Not applicable, proceed to item 7.2.0.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 2

| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>Post-retirement Benefits (PFBs) 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 PFB 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.)</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other ^{1/}</td> <td>_____</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0)</td> <td></td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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 ^{1/} | _____ | Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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 ^{1/} | _____ | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>General PFB 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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>G. If this PFB 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 PFB 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.</p> <p>^{1/} Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | |

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| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</p> <p>Z. <input type="checkbox"/> Not applicable, proceed to item 7.3.0.</p> | |

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| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Includes Retirees</th> <th colspan="3">Self-Insurance</th> </tr> <tr> <th>Cost Basis (1)</th> <th>Cost Basis (2)</th> <th>Purchased Insurance Rating (3)</th> <th>Projected Average Loss (4)</th> <th>Insurance Administrative Expenses (5)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p>3/ Describe on a Continuation Sheet.</p> | | Policy or Self-Insurance Plan | Cost Accumulation | | Includes Retirees | Self-Insurance | | | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Includes Retirees | Self-Insurance | | | | | | | | | | | | | | | | |
| | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | <p>Continued.</p> <p style="text-align: center;">Column (1) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FFR 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.D.
 C. Yes, FFR benefits for retirees are a part of a FFR plan previously reported under 7.2.D.
 Y. Other <u> </u> 1/</p> <p style="text-align: center;">Column (4) - Purchased Insurance Rating Basis</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> </u> 1/
 Z. Not applicable.</p> <p style="text-align: center;">Column (5) - Projected Average Loss</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> </u> 1/
 Z. Not applicable.</p> <p style="text-align: center;">Column (6) - Insurance Administration Expenses</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 pools.
 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 pools. (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> </u> 1/
 Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

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| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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.)
 B. <input 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
 B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
 C. The plan number as reported on IRS Form 9900, if any
 D. Indicate where costs are accumulated:
 (1) Home office
 (2) Segment
 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.
 1. Stock Options
 2. Stock Appreciation Rights
 3. Cash Incentive
 4. Other (explain)</p> <p>B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives.
 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)</p> | |

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| 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 | Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)
A. <input type="checkbox"/> Yes (Proceed to Item 7.5.1)
B. <input type="checkbox"/> No (Proceed to Item 7.6.0) | |
| 7.5.1 | General Plan Information. On a continuation sheet, for all ESOPs provide the following information:
A. The plan name
B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
C. The plan number as reported on IRS Form 9900, if any
D. Indicate where costs are accumulated:
(1) Home office
(2) Segment
E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.
F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or No).
G. Indicate whether the ESOP is leveraged or nonleveraged.
H. Valuation of Stock or Non-Cash Assets. 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.
I. Forfeitures and Dividends. 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.
J. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated. | |

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| 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 | | | | | | | | | | | | | | | | | |
| 7.6.0 | Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?
A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)
B. <input type="checkbox"/> 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: _____ <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Cost Basis</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>Projected Average Loss</th> <th>Insurance Administrative Expenses</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>
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 <u> </u>
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 <u> </u>
<u> </u> Describe on a Continuation Sheet. | | Policy or Self-Insurance Plan | Cost Accumulation | | Cost Basis | Self-Insurance | | (1) | (2) | Projected Average Loss | Insurance Administrative Expenses | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Cost Basis | Self-Insurance | | | | | | | | | | | | | |
| | (1) | (2) | Projected Average Loss | | Insurance Administrative Expenses | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |

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| 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 | |
| 7.6.1 | <p>Continued.</p> <p style="text-align: center;"><u>Column (3) - Crediting of Dividends and Earned Refunds</u></p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned.</p> <p>B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned.</p> <p>C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance.</p> <p>D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-60(b)(1)(iv).</p> <p>E. Manually Rated - not applicable.</p> <p>Y. Other, or more than one. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (6) - 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. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</p> <p>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.</p> <p>C. The actual amount of losses are considered to represent the projected average loss for the period.</p> <p>Y. Other, or more than one method. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (5) - 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).</p> <p>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).</p> <p>C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).</p> <p>D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).</p> <p>Y. Other 1/</p> <p>Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES | | | | | | |
|---|---|---|---|--|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | | | |
| Item No. | Item description | | | | | | | |
| | <p style="text-align: center;"><u>Part VII Instructions</u></p> <p><u>FOR HOME OFFICE, AS APPLICABLE (includes home office type operations of subsidiaries, joint ventures, partnerships, etc.). 1/</u></p> <p>This part should be completed <u>only</u> 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.</p> <p>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.</p> <p>8.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Segment or
Other Intermediate Home Office
(1)</th> <th style="text-align: center;">CAS Covered
Government Sales
(2)</th> <th style="text-align: center;">Government Sales as a
Percentage of Total Sales
(3)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>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 VII.)</p> <p>A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices</p> <p>B. <input type="checkbox"/> Part VI - Other Costs and Credits</p> <p>C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | |
| Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | | | | |
| | | | | | | | | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</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 B.3.1, B.3.2, and B.3.3 enter the type of expenses or the name of the expense pools). 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.3.0, 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> | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| B.3.1 | <p>Directly Allocated</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> | |
| B.3.2 | Homogeneous Expense Pools | Allocation Base Code |
| | 1. _____ | _____ |
| | (a) Major functions, activities, and elements of cost include: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | _____ | |
| | 2. _____ | _____ |
| | (a) Major functions, activities, and elements of cost include: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | _____ | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT: | |
|---|--|--|--|
| Item No. | Item description | | |
| 3.3.3 | Residual Expenses | Allocation Base Code | |
| | (a) Major functions, activities, and elements of cost include: | | |
| | (b) Description/Make up of the allocation base: | | |
| 3.4.0 | 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. | | |

FORM CASB DS-1 (REV 2/96)

VII - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART III - DIRECT VS. INDIRECT COSTS
NAME OF REPORTING UNIT | |
|---|--|--|-----------------|
| Item No. | Item description | | |
| 3.2.3 | Functions, Elements of Cost, or Transactions - Miscellaneous | Treatment Code | Name of Pool(s) |
| | (a) Design Engineering (in-house) | --- | _____ |
| | (b) Drafting (in-house) | --- | _____ |
| | (c) Computer Operations (in-house) | --- | _____ |
| | (d) Contract Administration | --- | _____ |
| | (e) Subcontract Administration Costs | --- | _____ |
| | (f) Freight Out (Finished product) | --- | _____ |
| | (g) Line (or production) Inspection | --- | _____ |
| | (h) Packaging and Preservation | --- | _____ |
| | (i) Preproduction Costs and Start-up Costs | --- | _____ |
| | (j) Departmental Supervision | --- | _____ |
| | (k) Professional Services (consultant fees) | --- | _____ |
| | (l) Purchased Labor of Direct Nature (on premises) | --- | _____ |
| | (m) Purchased Labor of Direct Nature (off premises) | --- | _____ |
| | (n) Reorganization Costs | --- | _____ |
| | (o) Rework Costs | --- | _____ |
| | (p) Royalties | --- | _____ |
| | (q) Scrap Work | --- | _____ |
| | (r) Special Test Equipment | --- | _____ |
| | (s) Special Tooling | --- | _____ |
| | (t) Warranty Costs | --- | _____ |
| | (u) Rental Costs | --- | _____ |
| | (v) Travel and Subsistence | --- | _____ |
| | (w) Employee Severance Pay | --- | _____ |
| | (x) Security Guards | --- | _____ |

FORM CASB DS-1 (REV 2/96)

III - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|--|----------|-------------------------|------------------|-----------------------|---|------------------|---|----------|---|-----------------------|---|-------------------------|---|--|--|---|--|----------------|--|---|--|------------------------|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part IV Instructions</p> <p>For the purpose of this part, indirect costs have been divided into three categories: (1) manufacturing, engineering, and comparable indirect costs; (2) general and administrative (G&A) expenses; and (3) service contract 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 border="0"> <tr> <td>A. Sales</td> <td>H. Direct labor dollars</td> </tr> <tr> <td>B. Cost of sales</td> <td>I. Direct labor hours</td> </tr> <tr> <td>C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead)</td> <td>J. Machine hours</td> </tr> <tr> <td>D. Value added cost input (total cost input less direct material and subcontract costs)</td> <td>K. Usage</td> </tr> <tr> <td>E. Total cost incurred (total cost input plus G&A expenses)</td> <td>L. Unit of production</td> </tr> <tr> <td>F. Prime cost (Direct material, direct labor and other direct cost)</td> <td>M. Direct material cost</td> </tr> <tr> <td>G. Processing or conversion cost (direct labor and applicable overhead)</td> <td>N. Total payroll dollars (Direct and indirect employees)</td> </tr> <tr> <td></td> <td>O. Headcount or number of employees (Direct and indirect employees)</td> </tr> <tr> <td></td> <td>P. Square feet</td> </tr> <tr> <td></td> <td>Y. Other(s), or more than one basis (Describe on a continuation sheet.)</td> </tr> <tr> <td></td> <td>Z. Pool not applicable</td> </tr> </table> | | | A. Sales | H. Direct labor dollars | B. Cost of sales | I. Direct labor hours | C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | D. Value added cost input (total cost input less direct material and subcontract costs) | K. Usage | E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | O. Headcount or number of employees (Direct and indirect employees) | | P. Square feet | | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | Z. Pool not applicable |
| A. Sales | H. Direct labor dollars | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Cost of sales | I. Direct labor hours | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Total Cost Input (Direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Value added cost input (total cost input less direct material and subcontract costs) | K. Usage | | | | | | | | | | | | | | | | | | | | | | | | |
| E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production | | | | | | | | | | | | | | | | | | | | | | | | |
| F. Prime cost (Direct material, direct labor and other direct cost) | M. Direct material cost | | | | | | | | | | | | | | | | | | | | | | | | |
| G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | |
| | O. Headcount or number of employees (Direct and indirect employees) | | | | | | | | | | | | | | | | | | | | | | | | |
| | P. Square feet | | | | | | | | | | | | | | | | | | | | | | | | |
| | Y. Other(s), or more than one basis (Describe on a continuation sheet.) | | | | | | | | | | | | | | | | | | | | | | | | |
| | Z. Pool not applicable | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Overhead Pools. 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> <table border="0"> <tr> <td></td> <td align="right">Allocation
Base Code</td> </tr> <tr> <td>1. _____</td> <td align="center">_____</td> </tr> <tr> <td>(a) Major functions, activities, and elements of cost included:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> <tr> <td>(b) Description/Make up of the allocation base:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> </table> | | | | Allocation
Base Code | 1. _____ | _____ | (a) Major functions, activities, and elements of cost included: | | _____ | | (b) Description/Make up of the allocation base: | | _____ | | | | | | | | | | | |
| | Allocation
Base Code | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Description/Make up of the allocation base: | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | |
|---|--|--|--|--|-------------------------|--|-------|---|--|-------|--|---|--|-------|--|
| Item No. | Item description | | | | | | | | | | | | | | |
| 4.1.0 | Continued. | | | | | | | | | | | | | | |
| | | Allocation
Base Code | | | | | | | | | | | | | |
| | 2. _____ | _____ | | | | | | | | | | | | | |
| | (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | | |
| | _____ | | | | | | | | | | | | | | |
| | (b) Description/Make up of the allocation base: | | | | | | | | | | | | | | |
| | _____ | | | | | | | | | | | | | | |
| 4.2.0 | <p>General and Administrative (G&A) Expense Pools. Select among the three categories of pools below that describe 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> <table border="0"> <tr> <td></td> <td align="right">Allocation
Base Code</td> </tr> <tr> <td>Single Pool Containing G&A Expenses Only</td> <td align="center">_____</td> </tr> <tr> <td>(a) Major functions, activities, and elements of cost included:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> <tr> <td>(b) Description/Make up of the allocation base:</td> <td></td> </tr> <tr> <td>_____</td> <td></td> </tr> </table> | | | | Allocation
Base Code | Single Pool Containing G&A Expenses Only | _____ | (a) Major functions, activities, and elements of cost included: | | _____ | | (b) Description/Make up of the allocation base: | | _____ | |
| | Allocation
Base Code | | | | | | | | | | | | | | |
| Single Pool Containing G&A Expenses Only | _____ | | | | | | | | | | | | | | |
| (a) Major functions, activities, and elements of cost included: | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | |
| (b) Description/Make up of the allocation base: | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.2.0 | Continued. | |
| | <u>Single Pool Containing Both G&A and Non-G&A Expenses</u> | Allocation
Base Code |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | <u>Special Allocations</u> | Allocation
Base Code |
| | 1. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | 2. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |

IV - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 4.3.0 | <u>Service Center and Expense Pool Allocation Bases.</u> | |
| | 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 unit and occupancy pools and fringe benefit pools. | |
| | <u>Category Code</u> | |
| | Generally, costs incurred by such centers or pools are, or can be, charged or allocated (1) 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 (2) 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". | |
| | <u>Rate Code</u> | |
| | 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 F, 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. | |
| | Service Center or Expense Pool | Allocation
Category Code Base Code Rate Code
____ (1) (2) (3) |
| | 1. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | 2. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--|-----------|-----------------------|-----|---------------------|-----|------------------------------------|-----|---|-----|-------------------------------------|-----|-------------------|-----|---------------------------------------|-----|---|-----|---|-----|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | |
| 4.4.0 | <p>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 letter) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Prorated to users on the basis of charges made, at least once annually
 B. <input type="checkbox"/> All charged or credited to indirect cost pools at least once annually
 Y. <input type="checkbox"/> Other: 1/
 Z. <input type="checkbox"/> Service center is not applicable to reporting unit</p> | | | | | | | | | | | | | | | | | | | | | |
| 4.5.0 | <p>Application of Overhead and G&A Rates to Specified Transactions or Costs.</p> <p>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.</p> <p>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.</p> <p style="text-align: center;">Rate Code</p> <p>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</p> <table border="0"> <thead> <tr> <th>Transaction or Cost to Which Indirect Costs May be Allocated</th> <th>Rate Code</th> </tr> </thead> <tbody> <tr> <td>(a) Subcontract costs</td> <td>---</td> </tr> <tr> <td>(b) Purchased labor</td> <td>---</td> </tr> <tr> <td>(c) Government-furnished materials</td> <td>---</td> </tr> <tr> <td>(d) Self-constructed depreciable assets</td> <td>---</td> </tr> <tr> <td>(e) Labor on installation of assets</td> <td>---</td> </tr> <tr> <td>(f) Off-site work</td> <td>---</td> </tr> <tr> <td>(g) Interorganizational transfers out</td> <td>---</td> </tr> <tr> <td>(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 transferee's G&A expenses are included.)</td> <td>---</td> </tr> <tr> <td>(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.)</td> <td>---</td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | Transaction or Cost to Which Indirect Costs May be Allocated | Rate Code | (a) Subcontract costs | --- | (b) Purchased labor | --- | (c) Government-furnished materials | --- | (d) Self-constructed depreciable assets | --- | (e) Labor on installation of assets | --- | (f) Off-site work | --- | (g) Interorganizational transfers out | --- | (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 transferee's G&A expenses are included.) | --- | (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.) | --- |
| Transaction or Cost to Which Indirect Costs May be Allocated | Rate Code | | | | | | | | | | | | | | | | | | | | | |
| (a) Subcontract costs | --- | | | | | | | | | | | | | | | | | | | | | |
| (b) Purchased labor | --- | | | | | | | | | | | | | | | | | | | | | |
| (c) Government-furnished materials | --- | | | | | | | | | | | | | | | | | | | | | |
| (d) Self-constructed depreciable assets | --- | | | | | | | | | | | | | | | | | | | | | |
| (e) Labor on installation of assets | --- | | | | | | | | | | | | | | | | | | | | | |
| (f) Off-site work | --- | | | | | | | | | | | | | | | | | | | | | |
| (g) Interorganizational transfers out | --- | | | | | | | | | | | | | | | | | | | | | |
| (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 transferee's G&A expenses are included.) | --- | | | | | | | | | | | | | | | | | | | | | |
| (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.) | --- | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.6.0 | <p>Independent Research and Development (IR&D) and Bid and Proposal (B&P) Costs. 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 letter(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.
 B. <input type="checkbox"/> Allocated to Federal contracts or similar cost objectives by means of a separate pool.
 C. <input type="checkbox"/> Transferred to the corporate or home office level for reallocation to the benefiting segments.
 Y. <input type="checkbox"/> Other 1/
 Z. <input type="checkbox"/> Not applicable</p> | |
| 4.7.0 | <p>Cost of Capital Committed to Facilities. 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; (and is assigned in the same manner as the facilities to which it relates.)
 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.)
 C. <input type="checkbox"/> By the "alternative allocation process" described in instructions for Form CASB-CMF.
 Z. <input type="checkbox"/> Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | |
|--|---|---|--|--|--|---|---|
| | | NAME OF REPORTING UNIT | | | | | |
| Item No. | Item description | | | | | | |
| | 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 64. General Instructions. | | | | | | |
| 5.1.0 | <p>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 changes 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.)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>Column (1)-Depreciation Method Code</p> <p>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</p> </td> <td style="vertical-align: top;"> <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>Column (3)-Property Units Code</p> <p>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/}</p> </td> <td style="vertical-align: top;"> <p>Column (4)-Residual Value Code</p> <p>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/}</p> </td> </tr> </table> | | | <p>Column (1)-Depreciation Method Code</p> <p>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</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> | <p>Column (3)-Property Units Code</p> <p>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/}</p> | <p>Column (4)-Residual Value Code</p> <p>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/}</p> |
| <p>Column (1)-Depreciation Method Code</p> <p>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</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> | | | | | | |
| <p>Column (3)-Property Units Code</p> <p>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/}</p> | <p>Column (4)-Residual Value Code</p> <p>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/}</p> | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | |

FORM CASB DS-1 (REV 2/98)

V - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | |
|---|--|---|--------------------------------|---|--------------------------|-------------------------|
| | | NAME OF REPORTING UNIT | | | | |
| Item No. | Item description | | | | | |
| 5.1.0 | Continued. | | | | | |
| | Asset Category | Depreciation Method Code (1) | Useful Life Code (2) | | | |
| | | Property Units Code (3) | Residual Value Code (4) | | | |
| | (a) Land improvements | --- | --- | | | |
| | (b) Building | --- | --- | | | |
| | (c) Building improvements | --- | --- | | | |
| | (d) Leasehold improvements | --- | --- | | | |
| | (e) Machinery and equipment | --- | --- | | | |
| | (f) Furniture and fixtures | --- | --- | | | |
| | (g) Automobiles and trucks | --- | --- | | | |
| | (h) Data processing equipment | --- | --- | | | |
| | (i) Programming/reprogramming costs | --- | --- | | | |
| | (j) Patterns and dies | --- | --- | | | |
| | (k) Tools | --- | --- | | | |
| | (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.) | --- | --- | | | |
| 5.2.0 | <p>Depreciation Practices for Contract, 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.)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>Financial Accounting</p> <p>(a) Methods</p></td> <td style="vertical-align: top;"> <p>A. Yes</p> <p>---</p></td> </tr></table> | | | <p>Financial Accounting</p> <p>(a) Methods</p> | <p>A. Yes</p> <p>---</p> | <p>B. No</p> <p>---</p> |
| <p>Financial Accounting</p> <p>(a) Methods</p> | <p>A. Yes</p> <p>---</p> | | | | | |
| <p>(b) Useful lives</p> | <p>---</p> | <p>---</p> | | | | |
| <p>(c) Property units</p> | <p>---</p> | <p>---</p> | | | | |
| <p>(d) Residual values</p> | <p>---</p> | <p>---</p> | | | | |
| <p>Income Tax</p> <p>(e) Methods</p> | <p>A. Yes</p> <p>---</p> | <p>B. No</p> <p>---</p> | | | | |
| <p>(f) Useful lives</p> | <p>---</p> | <p>---</p> | | | | |
| <p>(g) Property units</p> | <p>---</p> | <p>---</p> | | | | |
| <p>(h) Residual values</p> | <p>---</p> | <p>---</p> | | | | |

FORM CASB DS-1 (REV 2/96)

V - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | | | | | | | | | | | | | | | |
|---|---|---|--|------|-------------|----------------|----------------|--------------------------|--------------------------|-----------------|--------------------------|--------------------------|------------------|--------------------------|--------------------------|-----------------------------|--------------------------|--------------------------|---------------------------------------|--------------------------|--------------------------|
| | | NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Yes 1/</p> <p>B. <input type="checkbox"/> No</p> <p>Z. <input type="checkbox"/> 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. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged</p> <p>B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved</p> <p>C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account</p> <p>Y. <input type="checkbox"/> Other(s) 1/</p> <p>Z. <input type="checkbox"/> 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="1"> <thead> <tr> <th>Cost</th> <th>A. Expensed</th> <th>B. Capitalized</th> </tr> </thead> <tbody> <tr> <td>(a) Freight-in</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(b) Sales taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(c) Excise taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(d) Architect-engineer fees</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(e) Overhauls (extraordinary repairs)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | Cost | A. Expensed | B. Capitalized | (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> |
| Cost | A. Expensed | B. Capitalized | | | | | | | | | | | | | | | | | | | |
| (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | |
|---|---|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 5.6.0 | <p>Criteria for Capitalization. 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 _____</p> <p>(b) Minimum service life years _____</p> | | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes</p> <p>_____ Minimum aggregate dollar amount capitalized</p> <p>B. <input type="checkbox"/> No</p> | | |

FORM CASB DS-1 (REV 2/96)

V - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|-------------------------------------|-----------------------------|
| Item No. | Item description | | | |
| Part VI Instructions | | | | |
| Where a home office either establishes practices or procedures for the types of costs covered in this Part or accrues 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 (b) 4., <i>General Instructions</i> . | | | | |
| 6.1.0 | Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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.) | | | |
| 6.1.1 | Charges for Vacation Pay | Salaried | | |
| | | Hourly
(1) | Non-
exempt ^{1/}
(2) | Exempt ^{1/}
(3) |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.4 | Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally charged at Least Once Annually | --- | --- | --- |
| | B. Credited to Indirect Cost Pools at Least Once Annually | --- | --- | --- |
| | C. Carried Over to Future Cost Accounting Periods ^{2/} | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| | Z. Not Applicable | --- | --- | --- |
| | ^{1/} For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| | ^{2/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/86)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|--|--|
| Item No. | Item description | | | |
| 6.2.0 | Supplemental Unemployment (Extended Layoff) Benefit Plans. 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.) | | | |
| | A. ___ | When actual payments are made directly to employees | | |
| | B. ___ | When accrued (book account or funds set aside but no trust fund involved) | | |
| | C. ___ | When contributions are made to a nonforfeitable trust fund | | |
| | D. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.3.0 | Severance Pay and Early Retirement Incentive Plans. 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.) | | | |
| | A. ___ | Actual payments made | | |
| | B. ___ | Accrued amounts on the basis of past experience | | |
| | C. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.4.0 | Incidental Receipts. (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.) | | | |
| | A. ___ | The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged | | |
| | B. ___ | 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 | | |
| | C. ___ | The entire amount of the receipt is credited directly to Other (Miscellaneous) Income | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| | ^{1/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/86)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.5.0 | <p>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.)</p> <p>A. <input type="checkbox"/> 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</p> <p>B. <input type="checkbox"/> Same as above, except the proceeds are not reduced by all applicable costs</p> <p>C. <input type="checkbox"/> Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged</p> <p>D. <input type="checkbox"/> Proceeds are credited to Other (Miscellaneous) Income</p> <p>Y. <input type="checkbox"/> Other: 1/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Part VII Instructions | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 614., <i>General Instructions</i>.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7.1.0 | <p>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.)</p> <table border="0"> <thead> <tr> <th style="text-align: left;">Type of Pension Plan</th> <th style="text-align: right;">Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td style="text-align: right;">___</td> </tr> <tr> <td> 2. Qualified</td> <td style="text-align: right;">___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td></td> </tr> <tr> <td> a. Costs are measured and assigned on accrual basis</td> <td style="text-align: right;">___</td> </tr> <tr> <td> b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td style="text-align: right;">___</td> </tr> <tr> <td> 2. Qualified</td> <td></td> </tr> <tr> <td> a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td style="text-align: right;">___</td> </tr> <tr> <td> b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td style="text-align: right;">___</td> </tr> <tr> <td> c. Collectively bargained plan treated as a defined-contribution plan</td> <td style="text-align: right;">___</td> </tr> <tr> <td>Y. <input type="checkbox"/> Other: 1/</td> <td style="text-align: right;">___</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0)</td> <td style="text-align: right;">___</td> </tr> </tbody> </table> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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. <input type="checkbox"/> Other: 1/ | ___ | Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Other: 1/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 1

| 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>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 Plans 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 90 percent of those defined contribution plan costs allocable to this segment or business unit.)</p> <p>Z. <input type="checkbox"/> Not applicable. (Proceed to item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. Where numerous plans are listed under 7.1.0.B. (including 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. Actuarial Cost Method. Identify the actuarial cost method used, including the cost method(s) used to value annuity 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Computation. 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. <input type="checkbox"/> Not applicable, proceed to item 7.2.0.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 2

| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>Post-retirement Benefits (PFBs) 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 PFB 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 items) and enter number of plans.1</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other 1/</td> <td>_____</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0)</td> <td></td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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 1/ | _____ | Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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 1/ | _____ | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>General PFB 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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>G. If this PFB 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 PFB 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.</p> | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</p> <p>Z. <input type="checkbox"/> Not applicable, proceed to item 7.3.0.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 4

| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Includes Retirees</th> <th colspan="3">Self-Insurance</th> </tr> <tr> <th>Cost Basis (1)</th> <th>Cost Basis (2)</th> <th>Purchased Insurance Rating (3)</th> <th>Projected Average Loss (4)</th> <th>Insurance Administrative Expenses (5)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p>3/ Describe on a Continuation Sheet.</p> | | Policy or Self-Insurance Plan | Cost Accumulation | | Includes Retirees | Self-Insurance | | | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Includes Retirees | Self-Insurance | | | | | | | | | | | | | | | | |
| | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 5

| 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 | <p>Continued.</p> <p style="text-align: center;">Column (1) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FFR 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, FFR benefits for retirees are a part of a FFR plan previously reported under 7.2.0.
 Y. Other <u> </u> 1/</p> <p style="text-align: center;">Column (4) - Purchased Insurance Rating Basis</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> </u> 1/
 Z. Not applicable.</p> <p style="text-align: center;">Column (5) - Projected Average Loss</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> </u> 1/
 Z. Not applicable.</p> <p style="text-align: center;">Column (6) - Insurance Administration Expenses</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 pools.
 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 pools. (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> </u> 1/
 Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 6

| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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.)
 B. <input 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
 B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
 C. The plan number as reported on IRS Form 9900, if any
 D. Indicate where costs are accumulated:
 (1) Home office
 (2) Segment
 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.
 1. Stock Options
 2. Stock Appreciation Rights
 3. Cash Incentive
 4. Other (explain)</p> <p>B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives.
 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)</p> | |

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VII - 7

| 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 | Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)
A. <input type="checkbox"/> Yes (Proceed to Item 7.5.1)
B. <input type="checkbox"/> No (Proceed to Item 7.6.0) | |
| 7.5.1 | General Plan Information. On a continuation sheet, for all ESOPs provide the following information:
A. The plan name
B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
C. The plan number as reported on IRS Form 9900, if any
D. Indicate where costs are accumulated:
(1) Home office
(2) Segment
E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.
F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or No).
G. Indicate whether the ESOP is leveraged or nonleveraged.
H. Valuation of Stock or Non-Cash Assets. 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.
I. Forfeitures and Dividends. 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.
J. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated. | |

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| 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 | | | | | | | | | | | | | | | | | |
| 7.6.0 | Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?
A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)
B. <input type="checkbox"/> 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: _____ <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Cost Basis</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>Projected Average Loss</th> <th>Insurance Administrative Expenses</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>
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 <u> </u>
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 <u> </u>
<u> </u> Describe on a Continuation Sheet. | | Policy or Self-Insurance Plan | Cost Accumulation | | Cost Basis | Self-Insurance | | (1) | (2) | Projected Average Loss | Insurance Administrative Expenses | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Cost Basis | Self-Insurance | | | | | | | | | | | | | |
| | (1) | (2) | Projected Average Loss | | Insurance Administrative Expenses | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |

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| 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 | |
| 7.6.1 | <p>Continued.</p> <p style="text-align: center;"><u>Column (3) - Crediting of Dividends and Earned Refunds</u></p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned.</p> <p>B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned.</p> <p>C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance.</p> <p>D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-60(b)(1)(iv).</p> <p>E. Manually Rated - not applicable.</p> <p>Y. Other, or more than one. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (6) - 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. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</p> <p>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.</p> <p>C. The actual amount of losses are considered to represent the projected average loss for the period.</p> <p>Y. Other, or more than one method. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (5) - 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).</p> <p>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).</p> <p>C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).</p> <p>D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).</p> <p>Y. Other 1/</p> <p>Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

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VII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES | | | | | | |
|---|--|---|---|--|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | | | |
| Item No. | Item description | | | | | | | |
| | <p style="text-align: center;"><u>Part VII Instructions</u></p> <p><u>FOR HOME OFFICE, AS APPLICABLE (includes home office type operations of subsidiaries, joint ventures, partnerships, etc.). 1/</u></p> <p>This part should be completed <u>only</u> 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.</p> <p>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.</p> <p>8.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Segment or
Other Intermediate Home Office
(1)</th> <th style="text-align: center;">CAS Covered
Government Sales
(2)</th> <th style="text-align: center;">Government Sales as a
Percentage of Total Sales
(3)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>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.)</p> <p>A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices</p> <p>B. <input type="checkbox"/> Part VI - Other Costs and Credits</p> <p>C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | |
| Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | | | | |
| | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</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;">Allocation Base Codes</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 B.3.1, B.3.2, and B.3.3 enter the type of expenses or the name of the expense pools). 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.3.0, 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> | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| B.3.1 | <p>Directly Allocated</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> | |
| B.3.2 | <p>Homogeneous Expense Pools</p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:</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>(b) Description/Make up of the allocation base:</p> <p>_____</p> <p>_____</p> | <p>Allocation Base Code</p> <p>_____</p> <p>_____</p> |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT: |
|---|--|--|
| Item No. | Item description | |
| 4.3.3 | Residual Expenses | Allocation Base Code |
| | (a) Major functions, activities, and elements of cost include: | |
| | (b) Description/Make up of the allocation base: | |
| 4.4.0 | 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. | |

FORM CASB DS-1 (REV 2/96)

VII - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item description | |
| | Part IV Instructions | |
| | 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. | |
| | The following Allocation Base Codes are provided for use in connection with items 4.1.0, 4.2.0 and 4.3.0. | |
| | A. Sales | H. Direct labor dollars |
| | B. Cost of sales | I. Direct labor hours |
| | C. Total cost input (direct material, direct labor, other direct costs and applicable overhead) | J. Machine hours |
| | D. Value added cost input (total cost input less direct material and subcontract costs) | K. Usage |
| | E. Total cost incurred (total cost input plus G&A expenses) | L. Unit of production |
| | F. Prime cost (direct material, direct labor and other direct cost) | M. Direct material cost |
| | G. Processing or conversion cost (direct labor and applicable overhead) | N. Total payroll dollars (direct and indirect employees) |
| | | O. Headcount or number of employees (direct and indirect employees) |
| | | P. Square feet |
| | | Y. Other(s), or more than one basis (Describe on a continuation sheet.) |
| | | Z. Pool not applicable |
| 4.1.0 | Overhead Pools. 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. | |
| | | Allocation Base Code |
| | 1. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |

FORM CASB DS-1 (REV 2/96)

IV - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.1.0 | Continued. | Allocation Base Code |
| | 2. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| 4.2.0 | <p>General and Administrative (G&A) Expense Pools. 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> | |
| | Single Pool Containing G&A Expenses Only | Allocation Base Code |
| | _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |

FORM CASH DS-1 (REV 2/96)

IV - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.2.0 | Continued. | Allocation Base Code |
| | Single Pool Containing Both G&A and Non-G&A Expenses | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | Special Allocations | Allocation Base Code |
| | 1. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | 2. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |

IV - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS |
|---|---|--------------------------|
| | | NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 4.6.0 | <p>Independent Research and Development (IR&D) and Bid and Proposal (B&P) Costs. 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 levels.)</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 type="checkbox"/> Not applicable</p> | |
| 4.7.0 | <p>Cost of Capital Committed to Facilities. 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; land is assigned in the same manner as the facilities to which it relates.</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 type="checkbox"/> Not applicable.</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

IV - 6

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | |
|---|---|---|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | |
| Item No. | Item description | | | | | |
| | <p align="center">Part V Instructions</p> <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 64 4. General Instructions.</p> | | | | | |
| 5.1.0 | <p>Depreciating Tangible Assets for Government Contract Costing. (For each of the asset categories listed on Page 64, 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.)</p> <table border="0"> <tr> <td> <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> </td> <td> <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> </td> </tr> <tr> <td> <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> </td> <td> <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> </td> </tr> </table> | | <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> | <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> | <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> |
| <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> | | | | | |
| <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> | <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | |
|---|---|---|--------------------------------|-----------------------------------|-----------------------------------|
| | | NAME OF REPORTING UNIT | | | |
| Item No. | Item description | | | | |
| 5.1.0 | Continued. | | | | |
| | Asset Category | Depreciation Method Code
(1) | Useful Life Code
(2) | Property Units Code
(3) | Residual Value Code
(4) |
| | (a) Land improvements | --- | --- | --- | --- |
| | (b) Building | --- | --- | --- | --- |
| | (c) Building improvements | --- | --- | --- | --- |
| | (d) Leasehold improvements | --- | --- | --- | --- |
| | (e) Machinery and equipment | --- | --- | --- | --- |
| | (f) Furniture and fixtures | --- | --- | --- | --- |
| | (g) Automobiles and trucks | --- | --- | --- | --- |
| | (h) Data processing equipment | --- | --- | --- | --- |
| | (i) Programming/reprogramming costs | --- | --- | --- | --- |
| | (j) Patterns and dies | --- | --- | --- | --- |
| | (k) Tools | --- | --- | --- | --- |
| | (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.) | --- | --- | --- | --- |
| 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.) | | | | |
| | Financial Accounting | A. Yes | | B. No | |
| | (a) Methods | --- | --- | --- | --- |
| | (b) Useful lives | --- | --- | --- | --- |
| | (c) Property units | --- | --- | --- | --- |
| | (d) Residual values | --- | --- | --- | --- |
| | Income Tax | A. Yes | | B. No | |
| | (e) Methods | --- | --- | --- | --- |
| | (f) Useful lives | --- | --- | --- | --- |
| | (g) Property units | --- | --- | --- | --- |
| | (h) Residual values | --- | --- | --- | --- |

FORM CASB DS-1 (REV 2/96)

V - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | |
|---|--|---|-----------------------|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 5.3.0 | Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federal contracts? (Mark one.) | | |
| | A. <input type="checkbox"/> Yes 1/ | | |
| | B. <input type="checkbox"/> No | | |
| | Z. <input type="checkbox"/> Not applicable | | |
| 5.4.0 | Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: (Mark the appropriate level(s) and if more than one is marked, explain on a continuation sheet.) | | |
| | A. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged | | |
| | B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved | | |
| | C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account | | |
| | Y. <input type="checkbox"/> Other(s) 1/ | | |
| | Z. <input type="checkbox"/> Not applicable | | |
| 5.5.0 | 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.) | | |
| | Cost | A. Expensed | B. Capitalized |
| | (a) Freight-in | --- | --- |
| | (b) Sales taxes | --- | --- |
| | (c) Excise taxes | --- | --- |
| | (d) Architect-engineer fees | --- | --- |
| | (e) Overhauls (extraordinary repairs) | --- | --- |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

V - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES |
|---|---|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 5.6.0 | <p>Criteria for Capitalization. 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 _____</p> <p>(b) Minimum service life years _____</p> | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes
 _____ Minimum aggregate dollar amount capitalized</p> <p>B. <input type="checkbox"/> No</p> | |

FORM CASB DS-1 (REV 2/96)

V - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS | | |
|---|--|-----------------------------------|-------------------------------------|-----------------------------|
| | | NAME OF REPORTING UNIT | | |
| Item No. | Item description | | | |
| Part VI 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 (ii) 4., <u>General Instructions</u> . | | | | |
| 6.1.0 | <p>Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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 | Charges for Vacation Pay | Salaried | | |
| | | Hourly
(1) | Non-
exempt ^{1/}
(2) | Exempt ^{1/}
(3) |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.4 | Credits for Unused or Unpaid
Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally
charged at Least Once Annually | --- | --- | --- |
| | B. Credited to Indirect Cost Pools
at Least Once Annually | --- | --- | --- |
| | C. Carried Over to Future Cost
Accounting Periods ^{2/} | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| | Z. Not Applicable | --- | --- | --- |
| | ^{1/} For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| | ^{2/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/96)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item description | |
| 6.2.0 | Supplemental Unemployment (Extended Layoff) Benefit Plans. 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.)
A. ___ When actual payments are made directly to employees
B. ___ When accrued (book account or funds set aside but no trust fund involved)
C. ___ When contributions are made to a nonforfeitable trust fund
D. ___ Not charged
Y. ___ Other(s) <u> </u>
Z. ___ Not applicable | |
| 6.3.0 | Severance Pay and Early Retirement. 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.)
A. ___ Actual payments made
B. ___ Accrued amounts on the basis of past experience
C. ___ Not charged
Y. ___ Other(s) <u> </u>
Z. ___ Not applicable | |
| 6.4.0 | Incidental Receipts. (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.)
A. ___ The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged
B. ___ 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
C. ___ The entire amount of the receipt is credited directly to Other (Miscellaneous) Income
Y. ___ Other(s) <u> </u>
Z. ___ Not applicable | |
| <u> </u> Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| 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) <u> </u>
Z. ___ Not applicable | |
| <u> </u> Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 614, <i>General Instructions</i>.</p> <p>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 lines and enter number of plans.)</p> <table border="0"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td>___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td></td> </tr> <tr> <td> a. Costs are measured and assigned on accrual basis</td> <td>___</td> </tr> <tr> <td> b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td></td> </tr> <tr> <td> a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>___</td> </tr> <tr> <td> b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td> c. Collectively bargained plan treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>Y. ___ Other 3/</td> <td>___</td> </tr> <tr> <td>Z. ___ Not Applicable (Proceed to Item 7.2.0)</td> <td></td> </tr> </tbody> </table> <p>3/ Describe on a Continuation Sheet.</p> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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 3/ | ___ | Z. ___ Not Applicable (Proceed to Item 7.2.0) | |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 3/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. ___ Not Applicable (Proceed to Item 7.2.0) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASS DS-1 (REV 2/96)

VII - 1

| 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>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 990, if any</p> <p>C. The plan number as reported on IRS Form 990, if any</p> <p>D. Is there a funding agency established for the plan?</p> <p>E. Indicate where costs are accumulated:</p> <p>(1) Home Office</p> <p>(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 Plans 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> <p>Z. ___ Not applicable. (Proceed to Item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Contribution. 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 these segments.</p> <p>Z. ___ Not applicable, proceed to Item 7.2.0.</p> | |

FORM CASS DS-1 (REV 2/96)

VII - 2

| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>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 items) and enter number of plans.)</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other <u> </u></td> <td>_____</td> </tr> <tr> <td>Z. _____ Not Applicable (Proceed to Item 7.3.0)</td> <td>_____</td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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> </u> | _____ | Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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> </u> | _____ | | | | | | | | | | | | | | | | | | | |
| Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>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.</p> | | | | | | | | | | | | | | | | | | | |
| 3/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. 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> | |

FORM CASB DS-1 (REV 2/96)

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| 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 | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th rowspan="2">Cost Accumulation</th> <th rowspan="2">Cost Basis</th> <th rowspan="2">Include Retirees</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>Purchased Insurance Rating</th> <th>Projected Average Loss</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Include Retirees | Self-Insurance | | Purchased Insurance Rating | Projected Average Loss | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Include Retirees | | | | | Self-Insurance | | | | | | | | | | | | | | | |
| | | | | Purchased Insurance Rating | Projected Average Loss | | | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | <p>Continued.</p> <p>Column (3) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FRS 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, FRS benefits for retirees are a part of a FRS plan previously reported under 7.2.0.
 Y. Other <input type="checkbox"/></p> <p>Column (4) - Purchased Insurance Rating Basis</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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p>Column (5) - Projected Average Loss</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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p>Column (6) - Insurance Administrative Expenses</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 pools.
 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 pools. (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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VII - 6

| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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 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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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) | |

FORM CASB DS-1 (REV 2/90)

VII - 7

| 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>Employee Stock Ownership Plans (ESOPs). 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>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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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. Valuation of Stock or Non-Cash Assets. 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. Forfeitures and Dividends. 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. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated.</p> | |

FORM CASB DS-1 (REV 2/90)

VII - 8

| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.6.0 | <p>Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)</p> <p>B. <input type="checkbox"/> No (Proceed to Part VIII)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.6.1 | <p>Worker's Compensation, Liability and Property Insurance Coverage.</p> <p>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 90 percent of the costs allocable to this segment or business unit for each line of insurance identified.)</p> <p>Description of Line of Insurance Coverage: _____</p> <table border="1"> <thead> <tr> <th>Policy or Self-Insurance Plan</th> <th>Cost Accumulation</th> <th>Cost Basis</th> <th>Crediting of Dividends and Earned Refunds</th> <th>Projected Average Loss</th> <th>Self-Insurance Administrative Expenses</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <u> </u></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self insurance
 C. Purchased insurance from a captive insurer
 Y. Other <u> </u></p> <p><u> </u> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 9

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - DEFERRED COMPENSATION
AND INSURANCE COST | |
|---|---|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 7.6.1 | <p>Continued.</p> <p>Column (3) - Crediting of Dividends and Earned Refunds</p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>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 9904.416-606(1)(iv).
 E. Manually Rated - not applicable
 Y. Other, or more than one <u> </u>/
 Z. Not applicable</p> <p>Column (4) - Projected Average Loss</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. 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. <u> </u>/
 Z. Not applicable</p> <p>Column (5) - Insurance Administration Expenses</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 pools.
 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 pools. (Describe pools) 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> </u>/
 Z. Not applicable</p> <p><u> </u> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VIII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | | | | | | |
|---|---|--|--|---------------------------------|--|-----|-----|-----|
| Item No. | Item description | | | | | | | |
| | <p align="center">Part VIII Instructions</p> <p>FOR HOME OFFICE, AS APPLICABLE (Includes home office base operations of subsidiaries, joint ventures, subsidiaries, etc.). 1/</p> <p>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.</p> <p>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.</p> <p>B.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table border="0" style="width: 100%; margin-left: 40px;"> <tr> <td style="text-align: center;">Segment or
Other Intermediate Home Office</td> <td style="text-align: center;">CAS Covered
Government Sales</td> <td style="text-align: center;">Government Sales as a
Percentage of Total Sales</td> </tr> <tr> <td style="text-align: center;">(1)</td> <td style="text-align: center;">(2)</td> <td style="text-align: center;">(3)</td> </tr> </table> <p>B.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.)</p> <ol style="list-style-type: none"> A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices B. <input type="checkbox"/> Part VI - Other Costs and Credits C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs Z. <input type="checkbox"/> Not Applicable <p>1/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | (1) | (2) | (3) |
| Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | | | | | | |
| (1) | (2) | (3) | | | | | | |

FORM CASB DS-1 (REV 2/96)

VIII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</p> <p>For classification purposes, three methods of allocation, defined as follows, are to be used:</p> <ol 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 align="center">Allocation Base Codes</p> <ol 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 9904.403-501c) 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 B.3.1, B.3.2, and B.3.3 enter the type of expense 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.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 9904.403-406(5)(3)).</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VIII - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| 8.3.1 | Directly Allocated | |
| | 1. _____
(a) Major functions, activities, and elements of cost include:

_____ | |
| | 2. _____
(a) Major functions, activities, and elements of cost include:

_____ | |
| 8.3.2 | <u>Homogeneous Expense Pools</u> | <u>Allocation Base Code</u> |
| | 1. _____
(a) Major functions, activities, and elements of cost include:

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

_____ | |
| | 2. _____
(a) Major functions, activities, and elements of cost include:

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

_____ | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 8.3.3 | <u>Residual Expenses</u> | <u>Allocation Base Code</u> |
| | (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 the home office, identify on a continuation sheet the classification of the expense and the name of the reporting unit incurring the expense. | |

FORM CASB DS-1 (REV 2/96)

VIII - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.1.0 | Continued. | Allocation Base Code |
| | 2. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| 4.2.0 | <p>General and Administrative (G&A) Expense Pools. 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> | |
| | Single Pool Containing G&A Expenses Only | Allocation Base Code |
| | _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |

FORM CASH DS-1 (REV 2/96)

IV - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.2.0 | Continued. | Allocation Base Code |
| | Single Pool Containing Both G&A and Non-G&A Expenses | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | Special Allocations | Allocation Base Code |
| | 1. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | 2. _____ | _____ |
| | (a) Major functions, activities, and elements of cost included: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |

IV - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS |
|---|---|--------------------------|
| | | NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 4.6.0 | <p>Independent Research and Development (IR&D) and Bid and Proposal (B&P) Costs. 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 levels.)</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 type="checkbox"/> Not applicable</p> | |
| 4.7.0 | <p>Cost of Capital Committed to Facilities. 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; land is assigned in the same manner as the facilities to which it relates.</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 type="checkbox"/> Not applicable.</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

IV - 6

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | |
|---|---|---|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | |
| Item No. | Item description | | | | | |
| | <p align="center">Part V Instructions</p> <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 64 4. General Instructions.</p> | | | | | |
| 5.1.0 | <p>Depreciating Tangible Assets for Government Contract Costing. (For each of the asset categories listed on Page 64, 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.)</p> <table border="0"> <tr> <td> <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> </td> <td> <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> </td> </tr> <tr> <td> <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> </td> <td> <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> </td> </tr> </table> | | <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> | <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> | <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> |
| <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> | | | | | |
| <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> | <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | |
|---|---|---|--------------------------------|-----------------------------------|-----------------------------------|
| | | NAME OF REPORTING UNIT | | | |
| Item No. | Item description | | | | |
| 5.1.0 | Continued. | | | | |
| | Asset Category | Depreciation Method Code
(1) | Useful Life Code
(2) | Property Units Code
(3) | Residual Value Code
(4) |
| | (a) Land improvements | --- | --- | --- | --- |
| | (b) Building | --- | --- | --- | --- |
| | (c) Building improvements | --- | --- | --- | --- |
| | (d) Leasehold improvements | --- | --- | --- | --- |
| | (e) Machinery and equipment | --- | --- | --- | --- |
| | (f) Furniture and fixtures | --- | --- | --- | --- |
| | (g) Automobiles and trucks | --- | --- | --- | --- |
| | (h) Data processing equipment | --- | --- | --- | --- |
| | (i) Programming/reprogramming costs | --- | --- | --- | --- |
| | (j) Patterns and dies | --- | --- | --- | --- |
| | (k) Tools | --- | --- | --- | --- |
| | (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.) | --- | --- | --- | --- |
| 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.) | | | | |
| | Financial Accounting | A. Yes | | B. No | |
| | (a) Methods | --- | --- | --- | --- |
| | (b) Useful lives | --- | --- | --- | --- |
| | (c) Property units | --- | --- | --- | --- |
| | (d) Residual values | --- | --- | --- | --- |
| | Income Tax | A. Yes | | B. No | |
| | (e) Methods | --- | --- | --- | --- |
| | (f) Useful lives | --- | --- | --- | --- |
| | (g) Property units | --- | --- | --- | --- |
| | (h) Residual values | --- | --- | --- | --- |

FORM CASB DS-1 (REV 2/96)

V - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | |
|---|--|---|-----------------------|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 5.3.0 | Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federal contracts? (Mark one.) | | |
| | A. <input type="checkbox"/> Yes 1/ | | |
| | B. <input type="checkbox"/> No | | |
| | Z. <input type="checkbox"/> Not applicable | | |
| 5.4.0 | Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: (Mark the appropriate level(s) and if more than one is marked, explain on a continuation sheet.) | | |
| | A. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged | | |
| | B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved | | |
| | C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account | | |
| | Y. <input type="checkbox"/> Other(s) 1/ | | |
| | Z. <input type="checkbox"/> Not applicable | | |
| 5.5.0 | 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.) | | |
| | Cost | A. Expensed | B. Capitalized |
| | (a) Freight-in | --- | --- |
| | (b) Sales taxes | --- | --- |
| | (c) Excise taxes | --- | --- |
| | (d) Architect-engineer fees | --- | --- |
| | (e) Overhauls (extraordinary repairs) | --- | --- |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

V - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES |
|---|---|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 5.6.0 | <p>Criteria for Capitalization. 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 _____</p> <p>(b) Minimum service life years _____</p> | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes
 _____ Minimum aggregate dollar amount capitalized</p> <p>B. <input type="checkbox"/> No</p> | |

FORM CASB DS-1 (REV 2/96)

V - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS | | |
|---|--|-----------------------------------|-------------------------------------|-----------------------------|
| | | NAME OF REPORTING UNIT | | |
| Item No. | Item description | | | |
| Part VI 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 (ii) 4., <u>General Instructions</u> . | | | | |
| 6.1.0 | <p>Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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 | Charges for Vacation Pay | Salaried | | |
| | | Hourly
(1) | Non-
exempt ^{1/}
(2) | Exempt ^{1/}
(3) |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.4 | Credits for Unused or Unpaid
Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally
charged at Least Once Annually | --- | --- | --- |
| | B. Credited to Indirect Cost Pools
at Least Once Annually | --- | --- | --- |
| | C. Carried Over to Future Cost
Accounting Periods ^{2/} | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| | Z. Not Applicable | --- | --- | --- |
| | ^{1/} For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| | ^{2/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/96)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item description | |
| 6.2.0 | <p>Supplemental Unemployment (Extended Layoff) Benefit Plans. 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. ___ When actual payments are made directly to employees</p> <p>B. ___ When accrued (book account or funds set aside but no trust fund involved)</p> <p>C. ___ When contributions are made to a nonforfeitable trust fund</p> <p>D. ___ Not charged</p> <p>Y. ___ Other(s) <u> </u>/</p> <p>Z. ___ Not applicable</p> | |
| 6.3.0 | <p>Severance Pay and Early Retirement. 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. ___ Actual payments made</p> <p>B. ___ Accrued amounts on the basis of past experience</p> <p>C. ___ Not charged</p> <p>Y. ___ Other(s) <u> </u>/</p> <p>Z. ___ Not applicable</p> | |
| 6.4.0 | <p>Incidental Receipts. (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. ___ The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged</p> <p>B. ___ 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. ___ The entire amount of the receipt is credited directly to Other (Miscellaneous) Income</p> <p>Y. ___ Other(s) <u> </u>/</p> <p>Z. ___ Not applicable</p> | |
| <p><u> </u>/ Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.5.0 | <p>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.)</p> <p>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</p> <p>B. ___ Same as above, except the proceeds are not reduced by all applicable costs</p> <p>C. ___ Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged</p> <p>D. ___ Proceeds are credited to Other (Miscellaneous) Income</p> <p>Y. ___ Other(s) <u> </u>/</p> <p>Z. ___ Not applicable</p> | |
| <p><u> </u>/ Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 614, <i>General Instructions</i>.</p> <p>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 lines and enter number of plans.)</p> <table border="1"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td>___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td></td> </tr> <tr> <td>a. Costs are measured and assigned on accrual basis</td> <td>___</td> </tr> <tr> <td>b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td></td> </tr> <tr> <td>a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>___</td> </tr> <tr> <td>b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>c. Collectively bargained plan treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>Y. ___ Other 3/</td> <td>___</td> </tr> <tr> <td>Z. ___ Not Applicable (Proceed to Item 7.2.0)</td> <td></td> </tr> </tbody> </table> <p>3/ Describe on a Continuation Sheet.</p> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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 3/ | ___ | Z. ___ Not Applicable (Proceed to Item 7.2.0) | |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 3/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. ___ Not Applicable (Proceed to Item 7.2.0) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASS DS-1 (REV 2/96)

VII - 1

| 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>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 990, if any</p> <p>C. The plan number as reported on IRS Form 990, if any</p> <p>D. Is there a funding agency established for the plan?</p> <p>E. Indicate where costs are accumulated:</p> <p>(1) Home Office</p> <p>(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 Plans 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> <p>Z. ___ Not applicable. (Proceed to Item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Contribution. 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 these segments.</p> <p>Z. ___ Not applicable, proceed to Item 7.2.0.</p> | |

FORM CASS DS-1 (REV 2/96)

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| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>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 items) and enter number of plans.)</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other <u> </u></td> <td>_____</td> </tr> <tr> <td>Z. _____ Not Applicable (Proceed to Item 7.3.0)</td> <td>_____</td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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> </u> | _____ | Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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> </u> | _____ | | | | | | | | | | | | | | | | | | | |
| Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>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.</p> | | | | | | | | | | | | | | | | | | | |
| | <p><i>3/ Describe on a Continuation Sheet.</i></p> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. 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> | |

FORM CASB DS-1 (REV 2/96)

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| 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 | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th rowspan="2">Cost Accumulation</th> <th rowspan="2">Cost Basis</th> <th rowspan="2">Include Retirees</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>Purchased Insurance Rating</th> <th>Projected Average Loss</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Include Retirees | Self-Insurance | | Purchased Insurance Rating | Projected Average Loss | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Include Retirees | | | | | Self-Insurance | | | | | | | | | | | | | | | |
| | | | | Purchased Insurance Rating | Projected Average Loss | | | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | <p>Continued.</p> <p>Column (3) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FRB 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, FRB benefits for retirees are a part of a FRB plan previously reported under 7.2.0.
 Y. Other <input type="checkbox"/></p> <p>Column (4) - Purchased Insurance Rating Basis</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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p>Column (5) - Projected Average Loss</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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p>Column (6) - Insurance Administrative Expenses</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 pools.
 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 pools. (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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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 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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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) | |

FORM CASB DS-1 (REV 2/90)

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| 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>Employee Stock Ownership Plans (ESOPs). 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>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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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. Valuation of Stock or Non-Cash Assets. 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. Forfeitures and Dividends. 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. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated.</p> | |

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| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.6.0 | <p>Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)</p> <p>B. <input type="checkbox"/> No (Proceed to Part VIII)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.6.1 | <p>Worker's Compensation, Liability and Property Insurance Coverage.</p> <p>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 90 percent of the costs allocable to this segment or business unit for each line of insurance identified.)</p> <p>Description of Line of Insurance Coverage: _____</p> <table border="1"> <thead> <tr> <th>Policy or Self-Insurance Plan</th> <th>Cost Accumulation</th> <th>Cost Basis</th> <th>Crediting of Dividends and Earned Refunds</th> <th>Projected Average Loss</th> <th>Self-Insurance Administrative Expenses</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <u> </u></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self insurance
 C. Purchased insurance from a captive insurer
 Y. Other <u> </u></p> <p><u> </u> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - DEFERRED COMPENSATION
AND INSURANCE COST | |
|---|---|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 7.6.1 | <p>Continued.</p> <p>Column (3) - Crediting of Dividends and Earned Refunds</p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>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 9904.416-606(1)(iv).
 E. Manually Rated - not applicable
 Y. Other, or more than one <u> </u>/
 Z. Not applicable</p> <p>Column (4) - Projected Average Loss</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. 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. <u> </u>/
 Z. Not applicable</p> <p>Column (5) - Insurance Administration Expenses</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 pools.
 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 pools. (Describe pools) 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> </u>/
 Z. Not applicable</p> <p><u> </u> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | | | | | | |
|---|---|--|--|---------------------------------|--|-----|-----|-----|
| Item No. | Item description | | | | | | | |
| | <p align="center">Part VIII Instructions</p> <p>FOR HOME OFFICE, AS APPLICABLE (Includes home office base operations of subsidiaries, joint ventures, subsidiaries, etc.). 3/</p> <p>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.</p> <p>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.</p> <p>B.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table border="0" style="width: 100%; margin-left: 40px;"> <tr> <td style="text-align: center;">Segment or
Other Intermediate Home Office</td> <td style="text-align: center;">CAS Covered
Government Sales</td> <td style="text-align: center;">Government Sales as a
Percentage of Total Sales</td> </tr> <tr> <td style="text-align: center;">(1)</td> <td style="text-align: center;">(2)</td> <td style="text-align: center;">(3)</td> </tr> </table> <p>B.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.)</p> <ol style="list-style-type: none"> A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices B. <input type="checkbox"/> Part VI - Other Costs and Credits C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs Z. <input type="checkbox"/> Not Applicable <p>3/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | (1) | (2) | (3) |
| Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | | | | | | |
| (1) | (2) | (3) | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</p> <p>For classification purposes, three methods of allocation, defined as follows, are to be used:</p> <ol 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 align="center">Allocation Base Codes</p> <ol 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 9904.403-501c) 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 3/ <p>(On a continuation sheet, under each of the headings B.3.1, B.3.2, and B.3.3 enter the type of expense 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.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 9904.403-406(5)(3)).</p> <p>3/ Describe on a Continuation Sheet.</p> | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|---|---|--|
| Item No. | Item description | | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | | |
| 8.3.1 | Directly Allocated | | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| 8.3.2 | Homogeneous Expense Pools | Allocation Base Code | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|--|---|--|
| Item No. | Item description | | |
| 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 the home office, identify on a continuation sheet the classification of the expense and the name of the reporting unit incurring the expense. | | |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.2.0 | Continued. | |
| | <u>Single Pool Containing Both G&A and Non-G&A Expenses</u> | Allocation Base Code |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | <u>Special Allocations</u> | Allocation Base Code |
| | 1. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | 2. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 4.3.0 | <u>Service Center and Expense Pool Allocation Bases.</u> | |
| | 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 unit and occupancy pools and fringe benefit pools. | |
| | <u>Category Code</u> | |
| | Generally, costs incurred by such centers or pools are, or can be, charged or allocated (1) 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 (2) 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". | |
| | <u>Rate Code</u> | |
| | 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. | |
| | Service Center or Expense Pool | Allocation Category Base Rate Code Code Code
—(1)— (2) (3) (4) |
| | 1. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |
| | 2. | |
| | (a) Major functions, activities, and elements of cost included: | |
| | (b) Description/Make up of the allocation base: | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | |
|--|---|---|--|--|--|---|---|
| | | NAME OF REPORTING UNIT | | | | | |
| Item No. | Item description | | | | | | |
| | 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 64. General Instructions. | | | | | | |
| 5.1.0 | <p>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 changes 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.)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>Column (1)-Depreciation Method Code</p> <p>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</p> </td> <td style="vertical-align: top;"> <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>Column (3)-Property Units Code</p> <p>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/}</p> </td> <td style="vertical-align: top;"> <p>Column (4)-Residual Value Code</p> <p>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/}</p> </td> </tr> </table> | | | <p>Column (1)-Depreciation Method Code</p> <p>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</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> | <p>Column (3)-Property Units Code</p> <p>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/}</p> | <p>Column (4)-Residual Value Code</p> <p>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/}</p> |
| <p>Column (1)-Depreciation Method Code</p> <p>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</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> | | | | | | |
| <p>Column (3)-Property Units Code</p> <p>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/}</p> | <p>Column (4)-Residual Value Code</p> <p>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/}</p> | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | |

FORM CASB DS-1 (REV 2/98)

V - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | | | |
|---|---|---|--------------------------------|---|--|---|---|--|---|
| | | NAME OF REPORTING UNIT | | | | | | | |
| Item No. | Item description | | | | | | | | |
| 5.1.0 | Continued. | | | | | | | | |
| | Asset Category | Depreciation Method Code (1) | Useful Life Code (2) | | | | | | |
| | | Property Units Code (3) | Residual Value Code (4) | | | | | | |
| | (a) Land improvements | --- | --- | | | | | | |
| | (b) Building | --- | --- | | | | | | |
| | (c) Building improvements | --- | --- | | | | | | |
| | (d) Leasehold improvements | --- | --- | | | | | | |
| | (e) Machinery and equipment | --- | --- | | | | | | |
| | (f) Furniture and fixtures | --- | --- | | | | | | |
| | (g) Automobiles and trucks | --- | --- | | | | | | |
| | (h) Data processing equipment | --- | --- | | | | | | |
| | (i) Programming/reprogramming costs | --- | --- | | | | | | |
| | (j) Patterns and dies | --- | --- | | | | | | |
| | (k) Tools | --- | --- | | | | | | |
| | (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.) | --- | --- | | | | | | |
| 5.2.0 | <p>Depreciation Practices for Contract, 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.)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>Financial Accounting</p> <p>(a) Methods
(b) Useful lives
(c) Property units
(d) Residual values</p> </td> <td style="vertical-align: top;"> <p>A. Yes</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> </td> <td style="vertical-align: top;"> <p>B. No</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>Income Tax</p> <p>(e) Methods
(f) Useful lives
(g) Property units
(h) Residual values</p> </td> <td style="vertical-align: top;"> <p>A. Yes</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> </td> <td style="vertical-align: top;"> <p>B. No</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> </td> </tr> </table> | | | <p>Financial Accounting</p> <p>(a) Methods
(b) Useful lives
(c) Property units
(d) Residual values</p> | <p>A. Yes</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> | <p>B. No</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> | <p>Income Tax</p> <p>(e) Methods
(f) Useful lives
(g) Property units
(h) Residual values</p> | <p>A. Yes</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> | <p>B. No</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> |
| <p>Financial Accounting</p> <p>(a) Methods
(b) Useful lives
(c) Property units
(d) Residual values</p> | <p>A. Yes</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> | <p>B. No</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> | | | | | | | |
| <p>Income Tax</p> <p>(e) Methods
(f) Useful lives
(g) Property units
(h) Residual values</p> | <p>A. Yes</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> | <p>B. No</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> <p style="text-align: center;">---</p> | | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | | | | | | | | | | | | | | | |
|---|---|---|--|------|-------------|----------------|----------------|--------------------------|--------------------------|-----------------|--------------------------|--------------------------|------------------|--------------------------|--------------------------|-----------------------------|--------------------------|--------------------------|---------------------------------------|--------------------------|--------------------------|
| | | NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Yes 1/</p> <p>B. <input type="checkbox"/> No</p> <p>Z. <input type="checkbox"/> 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. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged</p> <p>B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved</p> <p>C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account</p> <p>Y. <input type="checkbox"/> Other(s) 1/</p> <p>Z. <input type="checkbox"/> 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="1"> <thead> <tr> <th>Cost</th> <th>A. Expensed</th> <th>B. Capitalized</th> </tr> </thead> <tbody> <tr> <td>(a) Freight-in</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(b) Sales taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(c) Excise taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(d) Architect-engineer fees</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(e) Overhauls (extraordinary repairs)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | Cost | A. Expensed | B. Capitalized | (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> |
| Cost | A. Expensed | B. Capitalized | | | | | | | | | | | | | | | | | | | |
| (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | |
|---|---|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 5.6.0 | <p>Criteria for Capitalization. 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 _____</p> <p>(b) Minimum service life years _____</p> | | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes</p> <p>_____ Minimum aggregate dollar amount capitalized</p> <p>B. <input type="checkbox"/> No</p> | | |

FORM CASB DS-1 (REV 2/96)

V - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|------------------------------|--------------------------|
| Item No. | Item description | | | |
| Part VI Instructions | | | | |
| Where a home office either establishes practices or procedures for the types of costs covered in this Part or accrues 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 (b) 4., <i>General Instructions</i> . | | | | |
| 6.1.0 | Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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.) | | | |
| 6.1.1 | Charges for Vacation Pay | Salaried | | |
| | | Hourly (1) | Non-exempt ^{1/} (2) | Exempt ^{1/} (3) |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.4 | Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally charged at Least Once Annually | ___ | ___ | ___ |
| | B. Credited to Indirect Cost Pools at Least Once Annually | ___ | ___ | ___ |
| | C. Carried Over to Future Cost Accounting Periods ^{2/} | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| | Z. Not Applicable | ___ | ___ | ___ |
| | ^{1/} For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| | ^{2/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/86)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|--|--|
| Item No. | Item description | | | |
| 6.2.0 | Supplemental Unemployment (Extended Layoff) Benefit Plans. 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.) | | | |
| | A. ___ | When actual payments are made directly to employees | | |
| | B. ___ | When accrued (book account or funds set aside but no trust fund involved) | | |
| | C. ___ | When contributions are made to a nonforfeitable trust fund | | |
| | D. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.3.0 | Severance Pay and Early Retirement Incentive Plans. 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.) | | | |
| | A. ___ | Actual payments made | | |
| | B. ___ | Accrued amounts on the basis of past experience | | |
| | C. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.4.0 | Incidental Receipts. (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.) | | | |
| | A. ___ | The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged | | |
| | B. ___ | 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 | | |
| | C. ___ | The entire amount of the receipt is credited directly to Other (Miscellaneous) Income | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| | ^{1/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/86)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.5.0 | <p>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.)</p> <p>A. <input type="checkbox"/> 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</p> <p>B. <input type="checkbox"/> Same as above, except the proceeds are not reduced by all applicable costs</p> <p>C. <input type="checkbox"/> Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged</p> <p>D. <input type="checkbox"/> Proceeds are credited to Other (Miscellaneous) Income</p> <p>Y. <input type="checkbox"/> Other: 1/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Part VII Instructions | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 614., <i>General Instructions</i>.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7.1.0 | <p>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.)</p> <table border="0"> <thead> <tr> <th style="text-align: left;">Type of Pension Plan</th> <th style="text-align: right;">Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td style="text-align: right;">___</td> </tr> <tr> <td> 2. Qualified</td> <td style="text-align: right;">___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td></td> </tr> <tr> <td> a. Costs are measured and assigned on accrual basis</td> <td style="text-align: right;">___</td> </tr> <tr> <td> b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td style="text-align: right;">___</td> </tr> <tr> <td> 2. Qualified</td> <td></td> </tr> <tr> <td> a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td style="text-align: right;">___</td> </tr> <tr> <td> b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td style="text-align: right;">___</td> </tr> <tr> <td> c. Collectively bargained plan treated as a defined-contribution plan</td> <td style="text-align: right;">___</td> </tr> <tr> <td>Y. <input type="checkbox"/> Other: 1/</td> <td style="text-align: right;">___</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0)</td> <td style="text-align: right;">___</td> </tr> </tbody> </table> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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. <input type="checkbox"/> Other: 1/ | ___ | Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Other: 1/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 1

| 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>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 Plans 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 90 percent of those defined contribution plan costs allocable to this segment or business unit.)</p> <p>Z. <input type="checkbox"/> Not applicable. (Proceed to item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. 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. Actuarial Cost Method. Identify the actuarial cost method used, including the cost method(s) used to value annuity 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Contribution. 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. <input type="checkbox"/> Not applicable, proceed to item 7.2.0.</p> | |

FORM CASB DS-1 (REV 2/96)

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| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>Post-retirement Benefits (PFBs) 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 PFB 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 items) and enter number of plans.1</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other 1/</td> <td>_____</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0)</td> <td></td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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 1/ | _____ | Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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 1/ | _____ | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>General PFB 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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>G. If this PFB 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 PFB 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.</p> | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</p> <p>Z. <input type="checkbox"/> Not applicable, proceed to item 7.3.0.</p> | |

FORM CASB DS-1 (REV 2/96)

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| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Includes Retirees</th> <th colspan="3">Self-Insurance</th> </tr> <tr> <th>Cost Basis (1)</th> <th>Cost Basis (2)</th> <th>Purchased Insurance Rating (3)</th> <th>Projected Average Loss (4)</th> <th>Insurance Administrative Expenses (5)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p>3/ Describe on a Continuation Sheet.</p> | | Policy or Self-Insurance Plan | Cost Accumulation | | Includes Retirees | Self-Insurance | | | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Includes Retirees | Self-Insurance | | | | | | | | | | | | | | | | |
| | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | <p>Continued.</p> <p style="text-align: center;">Column (1) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FFR 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, FFR benefits for retirees are a part of a FFR plan previously reported under 7.2.0.
 Y. Other <u> </u> 1/</p> <p style="text-align: center;">Column (4) - Purchased Insurance Rating Basis</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> </u> 1/
 Z. Not applicable.</p> <p style="text-align: center;">Column (5) - Projected Average Loss</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> </u> 1/
 Z. Not applicable.</p> <p style="text-align: center;">Column (6) - Insurance Administration Expenses</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 pools.
 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 pools. (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> </u> 1/
 Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 6

| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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.)
 B. <input 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
 B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
 C. The plan number as reported on IRS Form 9900, if any
 D. Indicate where costs are accumulated:
 (1) Home office
 (2) Segment
 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.
 1. Stock Options
 2. Stock Appreciation Rights
 3. Cash Incentive
 4. Other (explain)</p> <p>B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives.
 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)</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 7

| 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 | Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)
A. <input type="checkbox"/> Yes (Proceed to Item 7.5.1)
B. <input type="checkbox"/> No (Proceed to Item 7.6.0) | |
| 7.5.1 | General Plan Information. On a continuation sheet, for all ESOPs provide the following information:
A. The plan name
B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
C. The plan number as reported on IRS Form 9900, if any
D. Indicate where costs are accumulated:
(1) Home office
(2) Segment
E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.
F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or No).
G. Indicate whether the ESOP is leveraged or nonleveraged.
H. Valuation of Stock or Non-Cash Assets. 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.
I. Forfeitures and Dividends. 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.
J. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated. | |

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| 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 | | | | | | | | | | | | | | | | | |
| 7.6.0 | Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?
A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)
B. <input type="checkbox"/> 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: _____ <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Cost Basis</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>Projected Average Loss</th> <th>Insurance Administrative Expenses</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>
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 <u> </u>
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 <u> </u>
<u> </u> Describe on a Continuation Sheet. | | Policy or Self-Insurance Plan | Cost Accumulation | | Cost Basis | Self-Insurance | | (1) | (2) | Projected Average Loss | Insurance Administrative Expenses | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Cost Basis | Self-Insurance | | | | | | | | | | | | | |
| | (1) | (2) | Projected Average Loss | | Insurance Administrative Expenses | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 9

| 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 | |
| 7.6.1 | <p>Continued.</p> <p style="text-align: center;"><u>Column (3) - Crediting of Dividends and Earned Refunds</u></p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned.</p> <p>B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned.</p> <p>C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance.</p> <p>D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-60(b)(1)(iv).</p> <p>E. Manually Rated - not applicable.</p> <p>Y. Other, or more than one. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (6) - 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. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</p> <p>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.</p> <p>C. The actual amount of losses are considered to represent the projected average loss for the period.</p> <p>Y. Other, or more than one method. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (5) - 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).</p> <p>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).</p> <p>C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).</p> <p>D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).</p> <p>Y. Other 1/</p> <p>Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES | | | | | | |
|---|---|---|---|--|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | | | |
| Item No. | Item description | | | | | | | |
| | <p style="text-align: center;"><u>Part VIII Instructions</u></p> <p><u>FOR HOME OFFICE, AS APPLICABLE (includes home office type operations of subsidiaries, joint ventures, partnerships, etc.), 1/</u></p> <p>This part should be completed <u>only</u> 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.</p> <p>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.</p> <p>8.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Segment or
Other Intermediate Home Office
(1)</th> <th style="text-align: center;">CAS Covered
Government Sales
(2)</th> <th style="text-align: center;">Government Sales as a
Percentage of Total Sales
(3)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>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.)</p> <p>A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices</p> <p>B. <input type="checkbox"/> Part VI - Other Costs and Credits</p> <p>C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | |
| Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | | | | |
| | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VIII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</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;">Allocation Base Codes</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 B.3.1, B.3.2, and B.3.3 enter the type of expenses or the name of the expense pools). 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.3.0, 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> | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| B.3.1 | <p>Directly Allocated</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> | |
| B.3.2 | <p>Homogeneous Expense Pools</p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:</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>(b) Description/Make up of the allocation base:</p> <p>_____</p> <p>_____</p> | <p>Allocation Base Code</p> <p>_____</p> <p>_____</p> |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--|-----------|-----------------------|-----|---------------------|-----|------------------------------------|-----|---|-----|-------------------------------------|-----|-------------------|-----|---------------------------------------|-----|---|-----|---|-----|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | |
| 4.4.0 | <p>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 letter) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Prorated to users on the basis of charges made, at least once annually
 B. <input type="checkbox"/> All charged or credited to indirect cost pools at least once annually
 Y. <input type="checkbox"/> Other: 1/
 Z. <input type="checkbox"/> Service center is not applicable to reporting unit</p> | | | | | | | | | | | | | | | | | | | | | |
| 4.5.0 | <p>Application of Overhead and G&A Rates to Specified Transactions or Costs.</p> <p>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.</p> <p>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.</p> <p style="text-align: center;">Rate Code</p> <p>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</p> <table border="0"> <thead> <tr> <th>Transaction or Cost to Which Indirect Costs May be Allocated</th> <th>Rate Code</th> </tr> </thead> <tbody> <tr> <td>(a) Subcontract costs</td> <td>---</td> </tr> <tr> <td>(b) Purchased labor</td> <td>---</td> </tr> <tr> <td>(c) Government-furnished materials</td> <td>---</td> </tr> <tr> <td>(d) Self-constructed depreciable assets</td> <td>---</td> </tr> <tr> <td>(e) Labor on installation of assets</td> <td>---</td> </tr> <tr> <td>(f) Off-site work</td> <td>---</td> </tr> <tr> <td>(g) Interorganizational transfers out</td> <td>---</td> </tr> <tr> <td>(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 transferee's G&A expenses are included.)</td> <td>---</td> </tr> <tr> <td>(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.)</td> <td>---</td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | Transaction or Cost to Which Indirect Costs May be Allocated | Rate Code | (a) Subcontract costs | --- | (b) Purchased labor | --- | (c) Government-furnished materials | --- | (d) Self-constructed depreciable assets | --- | (e) Labor on installation of assets | --- | (f) Off-site work | --- | (g) Interorganizational transfers out | --- | (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 transferee's G&A expenses are included.) | --- | (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.) | --- |
| Transaction or Cost to Which Indirect Costs May be Allocated | Rate Code | | | | | | | | | | | | | | | | | | | | | |
| (a) Subcontract costs | --- | | | | | | | | | | | | | | | | | | | | | |
| (b) Purchased labor | --- | | | | | | | | | | | | | | | | | | | | | |
| (c) Government-furnished materials | --- | | | | | | | | | | | | | | | | | | | | | |
| (d) Self-constructed depreciable assets | --- | | | | | | | | | | | | | | | | | | | | | |
| (e) Labor on installation of assets | --- | | | | | | | | | | | | | | | | | | | | | |
| (f) Off-site work | --- | | | | | | | | | | | | | | | | | | | | | |
| (g) Interorganizational transfers out | --- | | | | | | | | | | | | | | | | | | | | | |
| (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 transferee's G&A expenses are included.) | --- | | | | | | | | | | | | | | | | | | | | | |
| (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.) | --- | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 4.6.0 | <p>Independent Research and Development (IR&D) and Bid and Proposal (B&P) Costs. 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 letter(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.
 B. <input type="checkbox"/> Allocated to Federal contracts or similar cost objectives by means of a separate pool.
 C. <input type="checkbox"/> Transferred to the corporate or home office level for reallocation to the benefiting segments.
 Y. <input type="checkbox"/> Other 1/
 Z. <input type="checkbox"/> Not applicable</p> | |
| 4.7.0 | <p>Cost of Capital Committed to Facilities. 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; (and is assigned in the same manner as the facilities to which it relates.)
 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.)
 C. <input type="checkbox"/> By the "alternative allocation process" described in instructions for Form CASB-CMF.
 Z. <input type="checkbox"/> Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | |
|--|---|---|--|--|--|---|---|
| | | NAME OF REPORTING UNIT | | | | | |
| Item No. | Item description | | | | | | |
| | 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 64. General Instructions. | | | | | | |
| 5.1.0 | <p>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 changes 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.)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>Column (1)-Depreciation Method Code</p> <p>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</p> </td> <td style="vertical-align: top;"> <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>Column (3)-Property Units Code</p> <p>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/}</p> </td> <td style="vertical-align: top;"> <p>Column (4)-Residual Value Code</p> <p>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/}</p> </td> </tr> </table> | | | <p>Column (1)-Depreciation Method Code</p> <p>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</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> | <p>Column (3)-Property Units Code</p> <p>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/}</p> | <p>Column (4)-Residual Value Code</p> <p>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/}</p> |
| <p>Column (1)-Depreciation Method Code</p> <p>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</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> | | | | | | |
| <p>Column (3)-Property Units Code</p> <p>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/}</p> | <p>Column (4)-Residual Value Code</p> <p>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/}</p> | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | |

FORM CASB DS-1 (REV 2/98)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | | | |
|---|---|---|--------------------------------|---|--|---|---|--|---|
| | | NAME OF REPORTING UNIT | | | | | | | |
| Item No. | Item description | | | | | | | | |
| 5.1.0 | Continued. | | | | | | | | |
| | Asset Category | Depreciation Method Code (1) | Useful Life Code (2) | | | | | | |
| | | Property Units Code (3) | Residual Value Code (4) | | | | | | |
| | (a) Land improvements | --- | --- | | | | | | |
| | (b) Building | --- | --- | | | | | | |
| | (c) Building improvements | --- | --- | | | | | | |
| | (d) Leasehold improvements | --- | --- | | | | | | |
| | (e) Machinery and equipment | --- | --- | | | | | | |
| | (f) Furniture and fixtures | --- | --- | | | | | | |
| | (g) Automobiles and trucks | --- | --- | | | | | | |
| | (h) Data processing equipment | --- | --- | | | | | | |
| | (i) Programming/reprogramming costs | --- | --- | | | | | | |
| | (j) Patterns and dies | --- | --- | | | | | | |
| | (k) Tools | --- | --- | | | | | | |
| | (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.) | --- | --- | | | | | | |
| 5.2.0 | <p>Depreciation Practices for Contract, 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.)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>Financial Accounting</p> <p>(a) Methods
(b) Useful lives
(c) Property units
(d) Residual values</p> </td> <td style="vertical-align: top;"> <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> </td> <td style="vertical-align: top;"> <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>Income Tax</p> <p>(e) Methods
(f) Useful lives
(g) Property units
(h) Residual values</p> </td> <td style="vertical-align: top;"> <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> </td> <td style="vertical-align: top;"> <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> </td> </tr> </table> | | | <p>Financial Accounting</p> <p>(a) Methods
(b) Useful lives
(c) Property units
(d) Residual values</p> | <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | <p>Income Tax</p> <p>(e) Methods
(f) Useful lives
(g) Property units
(h) Residual values</p> | <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> |
| <p>Financial Accounting</p> <p>(a) Methods
(b) Useful lives
(c) Property units
(d) Residual values</p> | <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | | | | | | | |
| <p>Income Tax</p> <p>(e) Methods
(f) Useful lives
(g) Property units
(h) Residual values</p> | <p>A. Yes</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | <p>B. No</p> <p>---</p> <p>---</p> <p>---</p> <p>---</p> | | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | | | | | | | | | | | | | | | |
|---|---|---|--|------|-------------|----------------|----------------|--------------------------|--------------------------|-----------------|--------------------------|--------------------------|------------------|--------------------------|--------------------------|-----------------------------|--------------------------|--------------------------|---------------------------------------|--------------------------|--------------------------|
| | | NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Yes 1/</p> <p>B. <input type="checkbox"/> No</p> <p>Z. <input type="checkbox"/> 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. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged</p> <p>B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved</p> <p>C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account</p> <p>Y. <input type="checkbox"/> Other(s) 1/</p> <p>Z. <input type="checkbox"/> 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="1"> <thead> <tr> <th>Cost</th> <th>A. Expensed</th> <th>B. Capitalized</th> </tr> </thead> <tbody> <tr> <td>(a) Freight-in</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(b) Sales taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(c) Excise taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(d) Architect-engineer fees</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(e) Overhauls (extraordinary repairs)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | Cost | A. Expensed | B. Capitalized | (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> |
| Cost | A. Expensed | B. Capitalized | | | | | | | | | | | | | | | | | | | |
| (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | |
|---|---|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 5.6.0 | <p>Criteria for Capitalization. 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 _____</p> <p>(b) Minimum service life years _____</p> | | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes</p> <p>_____ Minimum aggregate dollar amount capitalized</p> <p>B. <input type="checkbox"/> No</p> | | |

FORM CASB DS-1 (REV 2/96)

V - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|-------------------------------------|-----------------------------|
| Item No. | Item description | | | |
| Part VI Instructions | | | | |
| Where a home office either establishes practices or procedures for the types of costs covered in this Part or accrues 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 (b) 4., <i>General Instructions</i> . | | | | |
| 6.1.0 | Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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.) | | | |
| 6.1.1 | Charges for Vacation Pay | Salaried | | |
| | | Hourly
(1) | Non-
exempt ^{1/}
(2) | Exempt ^{1/}
(3) |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.4 | Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally charged at Least Once Annually | --- | --- | --- |
| | B. Credited to Indirect Cost Pools at Least Once Annually | --- | --- | --- |
| | C. Carried Over to Future Cost Accounting Periods ^{2/} | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| | Z. Not Applicable | --- | --- | --- |
| | ^{1/} For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| | ^{2/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/86)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|--|--|
| Item No. | Item description | | | |
| 6.2.0 | Supplemental Unemployment (Extended Layoff) Benefit Plans. 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.) | | | |
| | A. ___ | When actual payments are made directly to employees | | |
| | B. ___ | When accrued (book account or funds set aside but no trust fund involved) | | |
| | C. ___ | When contributions are made to a nonforfeitable trust fund | | |
| | D. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.3.0 | Severance Pay and Early Retirement. 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.) | | | |
| | A. ___ | Actual payments made | | |
| | B. ___ | Accrued amounts on the basis of past experience | | |
| | C. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.4.0 | Incidental Receipts. (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.) | | | |
| | A. ___ | The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged | | |
| | B. ___ | 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 | | |
| | C. ___ | The entire amount of the receipt is credited directly to Other (Miscellaneous) Income | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| | ^{1/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/86)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.5.0 | <p>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.)</p> <p>A. <input type="checkbox"/> 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</p> <p>B. <input type="checkbox"/> Same as above, except the proceeds are not reduced by all applicable costs</p> <p>C. <input type="checkbox"/> Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged</p> <p>D. <input type="checkbox"/> Proceeds are credited to Other (Miscellaneous) income</p> <p>Y. <input type="checkbox"/> Other: 1/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 61 4., General Instructions.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7.1.0 | <p>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.)</p> <table border="0"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td>___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td></td> </tr> <tr> <td>a. Costs are measured and assigned on accrual basis</td> <td>___</td> </tr> <tr> <td>b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td></td> </tr> <tr> <td>a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>___</td> </tr> <tr> <td>b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>c. Collectively bargained plan treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>Y. <input type="checkbox"/> Other: 1/</td> <td>___</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0)</td> <td>___</td> </tr> </tbody> </table> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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. <input type="checkbox"/> Other: 1/ | ___ | Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Other: 1/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 1

| 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>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 Plans 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 90 percent of those defined contribution plan costs allocable to this segment or business unit.)</p> <p>Z. <input type="checkbox"/> Not applicable. (Proceed to item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. Where numerous plans are listed under 7.1.0.B. (including 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. Actuarial Cost Method. Identify the actuarial cost method used, including the cost method(s) used to value annuity 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Computation. 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. <input type="checkbox"/> Not applicable, proceed to item 7.2.0.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 2

| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>Post-retirement Benefits (PFBs) 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 PFB 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 items) and enter number of plans.1</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other 1/</td> <td>_____</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0)</td> <td></td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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 1/ | _____ | Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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 1/ | _____ | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>General PFB 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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>G. If this PFB 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 PFB 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.</p> | | | | | | | | | | | | | | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</p> <p>Z. <input type="checkbox"/> Not applicable, proceed to item 7.3.0.</p> | |

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| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Includes Retirees</th> <th colspan="3">Self-Insurance</th> </tr> <tr> <th>Cost Basis (1)</th> <th>Cost Basis (2)</th> <th>Purchased Insurance Rating (3)</th> <th>Projected Average Loss (4)</th> <th>Insurance Administrative Expenses (5)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive issuer
 Y. Other <input type="checkbox"/></p> <p>3/ Describe on a Continuation Sheet.</p> | | Policy or Self-Insurance Plan | Cost Accumulation | | Includes Retirees | Self-Insurance | | | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Includes Retirees | Self-Insurance | | | | | | | | | | | | | | | | |
| | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | <p><i>Continued.</i></p> <p style="text-align: center;">Column (1) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FFR 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, FFR benefits for retirees are a part of a FFR plan previously reported under 7.2.0.
 Y. Other <i>/</i></p> <p style="text-align: center;">Column (4) - Purchased Insurance Rating Basis</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 <i>/</i>
 Z. Not applicable.</p> <p style="text-align: center;">Column (5) - Projected Average Loss</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 <i>/</i>
 Z. Not applicable.</p> <p style="text-align: center;">Column (6) - Insurance Administration Expenses</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 pools.
 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 pools. (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 <i>/</i>
 Z. Not applicable.</p> <p><i>/</i> Describe on a Continuation Sheet.</p> | |

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| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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.)
 B. <input 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
 B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
 C. The plan number as reported on IRS Form 9900, if any
 D. Indicate where costs are accumulated:
 (1) Home office
 (2) Segment
 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.
 1. Stock Options
 2. Stock Appreciation Rights
 3. Cash Incentive
 4. Other (explain)</p> <p>B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives.
 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)</p> | |

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| 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 | Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)
A. <input type="checkbox"/> Yes (Proceed to Item 7.5.1)
B. <input type="checkbox"/> No (Proceed to Item 7.6.0) | |
| 7.5.1 | General Plan Information. On a continuation sheet, for all ESOPs provide the following information:
A. The plan name
B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
C. The plan number as reported on IRS Form 9900, if any
D. Indicate where costs are accumulated:
(1) Home office
(2) Segment
E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.
F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or No).
G. Indicate whether the ESOP is leveraged or nonleveraged.
H. Valuation of Stock or Non-Cash Assets. 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.
I. Forfeitures and Dividends. 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.
J. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated. | |

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| 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 | | | | | | | | | | | | | | | |
| 7.6.0 | Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?
A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)
B. <input type="checkbox"/> 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: _____ <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td> Crediting of Dividends and Earned Refunds </td> <td> Projected Average Administrative Expense </td> </tr> </tbody> </table>
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 <u> </u>
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 <u> </u>
<u> </u> Describe on a Continuation Sheet. | | Policy or Self-Insurance Plan | Cost Accumulation | | Self-Insurance | | (1) | (2) | (3) | (4) | | | | Crediting of Dividends and Earned Refunds | Projected Average Administrative Expense |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Self-Insurance | | | | | | | | | | | | |
| | (1) | (2) | (3) | (4) | | | | | | | | | | | | |
| | | | Crediting of Dividends and Earned Refunds | Projected Average Administrative Expense | | | | | | | | | | | | |

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| 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 | |
| 7.6.1 | <p>Continued.</p> <p style="text-align: center;"><u>Column (3) - Crediting of Dividends and Earned Refunds</u></p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned.</p> <p>B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned.</p> <p>C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance.</p> <p>D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-60(b)(1)(iv).</p> <p>E. Manually Rated - not applicable.</p> <p>Y. Other, or more than one. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (6) - 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. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</p> <p>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.</p> <p>C. The actual amount of losses are considered to represent the projected average loss for the period.</p> <p>Y. Other, or more than one method. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (5) - 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).</p> <p>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).</p> <p>C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).</p> <p>D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).</p> <p>Y. Other 1/</p> <p>Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES | | | | | | | | | |
|---|---|--|--|---------------------------------|--|-----|-----|-----|--|--|--|
| | | NAME OF REPORTING UNIT | | | | | | | | | |
| Item No. | Item description | | | | | | | | | | |
| | <p style="text-align: center;"><u>Part VIII Instructions</u></p> <p><u>FOR HOME OFFICE, AS APPLICABLE (includes home office type operations of subsidiaries, joint ventures, partnerships, etc.). 1/</u></p> <p>This part should be completed <u>only</u> 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.</p> <p>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.</p> <p>8.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Segment or
Other Intermediate Home Office</th> <th style="text-align: center;">CAS Covered
Government Sales</th> <th style="text-align: center;">Government Sales as a
Percentage of Total Sales</th> </tr> <tr> <th style="text-align: center;">(1)</th> <th style="text-align: center;">(2)</th> <th style="text-align: center;">(3)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>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.)</p> <p>A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices</p> <p>B. <input type="checkbox"/> Part VI - Other Costs and Credits</p> <p>C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | (1) | (2) | (3) | | | |
| Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | | | | | | | | | |
| (1) | (2) | (3) | | | | | | | | | |
| | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</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;">Allocation Base Codes</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 B.3.1, B.3.2, and B.3.3 enter the type of expenses or the name of the expense pools). 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.3.0, 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> | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| B.3.1 | <p>Directly Allocated</p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>2. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> | |
| B.3.2 | <p>Homogeneous Expense Pools</p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>(b) Description/Make up of the allocation base:</p> <p>_____</p> <p>2. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>(b) Description/Make up of the allocation base:</p> <p>_____</p> | <p>Allocation Base Code</p> <p>_____</p> |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT: |
|---|---|--|
| Item No. | Item description | |
| 4.3.3 | Residual Expenses Allocation Basis Code

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

(b) Description/Make up of the allocation base:
_____ | |
| 4.4.0 | 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. | |

FORM CASB DS-1 (REV 2/96)

VII - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART IV - INDIRECT COSTS
NAME OF REPORTING UNIT: | | | | | | | | | | | | | | | | | | | | |
|---|---|---|--|-----------|-----------------------|-------|---------------------|-------|------------------------------------|-------|---|-------|-------------------------------------|-------|-------------------|-------|---------------------------------------|-------|---|-------|---|-------|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | | | |
| 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 box(es) and if more than one is marked, explain on a continuation sheet.)
A. _____ Provided to users on the basis of charges made, at least once annually
B. _____ 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.
<div style="text-align: center;">Rate Code</div> A. Full rate C. Special allocation at more than full rate
B. Special allocation at less than full rate D. No overhead or G&A is applied
Z. Transaction or cost is not applicable to reporting unit | | | | | | | | | | | | | | | | | | | | | |
| | <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Transaction or Cost to Which Indirect Costs May be Allocated</th> <th style="text-align: right;">Rate Code</th> </tr> </thead> <tbody> <tr><td>(a) Subcontract costs</td><td style="text-align: right;">_____</td></tr> <tr><td>(b) Purchased Labor</td><td style="text-align: right;">_____</td></tr> <tr><td>(c) Government-furnished materials</td><td style="text-align: right;">_____</td></tr> <tr><td>(d) Self-constructed depreciable assets</td><td style="text-align: right;">_____</td></tr> <tr><td>(e) Labor on installation of assets</td><td style="text-align: right;">_____</td></tr> <tr><td>(f) Off-site work</td><td style="text-align: right;">_____</td></tr> <tr><td>(g) Interorganizational transfers out</td><td style="text-align: right;">_____</td></tr> <tr><td>(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 transferee's G&A expenses are included.)</td><td style="text-align: right;">_____</td></tr> <tr><td>(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.)</td><td style="text-align: right;">_____</td></tr> </tbody> </table> | | Transaction or Cost to Which Indirect Costs May be Allocated | Rate Code | (a) Subcontract costs | _____ | (b) Purchased Labor | _____ | (c) Government-furnished materials | _____ | (d) Self-constructed depreciable assets | _____ | (e) Labor on installation of assets | _____ | (f) Off-site work | _____ | (g) Interorganizational transfers out | _____ | (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 transferee's G&A expenses are included.) | _____ | (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.) | _____ |
| Transaction or Cost to Which Indirect Costs May be Allocated | Rate Code | | | | | | | | | | | | | | | | | | | | | |
| (a) Subcontract costs | _____ | | | | | | | | | | | | | | | | | | | | | |
| (b) Purchased Labor | _____ | | | | | | | | | | | | | | | | | | | | | |
| (c) Government-furnished materials | _____ | | | | | | | | | | | | | | | | | | | | | |
| (d) Self-constructed depreciable assets | _____ | | | | | | | | | | | | | | | | | | | | | |
| (e) Labor on installation of assets | _____ | | | | | | | | | | | | | | | | | | | | | |
| (f) Off-site work | _____ | | | | | | | | | | | | | | | | | | | | | |
| (g) Interorganizational transfers out | _____ | | | | | | | | | | | | | | | | | | | | | |
| (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 transferee's G&A expenses are included.) | _____ | | | | | | | | | | | | | | | | | | | | | |
| (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.) | _____ | | | | | | | | | | | | | | | | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

IV - 5

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS |
|---|---|--------------------------|
| | | NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 4.6.0 | <p>Independent Research and Development (IR&D) and Bid and Proposal (B&P) Costs. 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 levels.)</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 type="checkbox"/> Not applicable</p> | |
| 4.7.0 | <p>Cost of Capital Committed to Facilities. 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; land is assigned in the same manner as the facilities to which it relates.</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 type="checkbox"/> Not applicable.</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

IV - 6

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | |
|---|--|---|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | |
| Item No. | Item description | | | | | |
| | <p align="center">Part V Instructions</p> <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 64 4. General Instructions.</p> | | | | | |
| 5.1.0 | <p>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.)</p> <table border="0"> <tr> <td> <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> </td> <td> <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> </td> </tr> <tr> <td> <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> </td> <td> <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> </td> </tr> </table> | | <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> | <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> | <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> |
| <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> | | | | | |
| <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> | <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | |
|---|---|---|--------------------------------|-----------------------------------|-----------------------------------|
| | | NAME OF REPORTING UNIT | | | |
| Item No. | Item description | | | | |
| 5.1.0 | Continued. | | | | |
| | Asset Category | Depreciation Method Code
(1) | Useful Life Code
(2) | Property Units Code
(3) | Residual Value Code
(4) |
| | (a) Land improvements | --- | --- | --- | --- |
| | (b) Building | --- | --- | --- | --- |
| | (c) Building improvements | --- | --- | --- | --- |
| | (d) Leasehold improvements | --- | --- | --- | --- |
| | (e) Machinery and equipment | --- | --- | --- | --- |
| | (f) Furniture and fixtures | --- | --- | --- | --- |
| | (g) Automobiles and trucks | --- | --- | --- | --- |
| | (h) Data processing equipment | --- | --- | --- | --- |
| | (i) Programming/reprogramming costs | --- | --- | --- | --- |
| | (j) Patterns and dies | --- | --- | --- | --- |
| | (k) Tools | --- | --- | --- | --- |
| | (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.) | --- | --- | --- | --- |
| 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.) | | | | |
| | Financial Accounting | A. Yes | | B. No | |
| | (a) Methods | --- | --- | --- | --- |
| | (b) Useful lives | --- | --- | --- | --- |
| | (c) Property units | --- | --- | --- | --- |
| | (d) Residual values | --- | --- | --- | --- |
| | Income Tax | A. Yes | | B. No | |
| | (e) Methods | --- | --- | --- | --- |
| | (f) Useful lives | --- | --- | --- | --- |
| | (g) Property units | --- | --- | --- | --- |
| | (h) Residual values | --- | --- | --- | --- |

FORM CASB DS-1 (REV 2/96)

V - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | |
|---|--|---|-----------------------|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 5.3.0 | Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federal contracts? (Mark one.) | | |
| | A. <input type="checkbox"/> Yes 1/ | | |
| | B. <input type="checkbox"/> No | | |
| | Z. <input type="checkbox"/> Not applicable | | |
| 5.4.0 | Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: (Mark the appropriate level(s) and if more than one is marked, explain on a continuation sheet.) | | |
| | A. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged | | |
| | B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved | | |
| | C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account | | |
| | Y. <input type="checkbox"/> Other(s) 1/ | | |
| | Z. <input type="checkbox"/> Not applicable | | |
| 5.5.0 | 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.) | | |
| | Cost | A. Expensed | B. Capitalized |
| | (a) Freight-in | --- | --- |
| | (b) Sales taxes | --- | --- |
| | (c) Excise taxes | --- | --- |
| | (d) Architect-engineer fees | --- | --- |
| | (e) Overhauls (extraordinary repairs) | --- | --- |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

V - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES |
|---|---|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 5.6.0 | <p>Criteria for Capitalization. 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 _____</p> <p>(b) Minimum service life years _____</p> | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes
 <input type="checkbox"/> Minimum aggregate dollar amount capitalized _____</p> <p>B. <input type="checkbox"/> No</p> | |

FORM CASB DS-1 (REV 2/96)

V - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS | | |
|---|--|-----------------------------------|-------------------------------------|-----------------------------|
| | | NAME OF REPORTING UNIT | | |
| Item No. | Item description | | | |
| Part VI 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 (ii) 4., <u>General Instructions</u> . | | | | |
| 6.1.0 | <p>Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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 | Charges for Vacation Pay | Salaried | | |
| | | Hourly
(1) | Non-
exempt ^{1/}
(2) | Exempt ^{1/}
(3) |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.4 | Credits for Unused or Unpaid
Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally
charged at Least Once Annually | ___ | ___ | ___ |
| | B. Credited to Indirect Cost Pools
at Least Once Annually | ___ | ___ | ___ |
| | C. Carried Over to Future Cost
Accounting Periods ^{2/} | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| | Z. Not Applicable | ___ | ___ | ___ |
| ^{1/} | For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| ^{2/} | Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/96)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item description | |
| 6.2.0 | <p>Supplemental Unemployment (Extended Layoff) Benefit Plans. 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. ___ When actual payments are made directly to employees</p> <p>B. ___ When accrued (book account or funds set aside but no trust fund involved)</p> <p>C. ___ When contributions are made to a nonforfeitable trust fund</p> <p>D. ___ Not charged</p> <p>Y. ___ Other(s) <u> </u>/</p> <p>Z. ___ Not applicable</p> | |
| 6.3.0 | <p>Severance Pay and Early Retirement. 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. ___ Actual payments made</p> <p>B. ___ Accrued amounts on the basis of past experience</p> <p>C. ___ Not charged</p> <p>Y. ___ Other(s) <u> </u>/</p> <p>Z. ___ Not applicable</p> | |
| 6.4.0 | <p>Incidental Receipts. (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. ___ The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged</p> <p>B. ___ 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. ___ The entire amount of the receipt is credited directly to Other (Miscellaneous) Income</p> <p>Y. ___ Other(s) <u> </u>/</p> <p>Z. ___ Not applicable</p> | |
| <p><u> </u>/ Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.5.0 | <p>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.)</p> <p>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</p> <p>B. ___ Same as above, except the proceeds are not reduced by all applicable costs</p> <p>C. ___ Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged</p> <p>D. ___ Proceeds are credited to Other (Miscellaneous) Income</p> <p>Y. ___ Other(s) <u> </u>/</p> <p>Z. ___ Not applicable</p> | |
| <p><u> </u>/ Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 614, <i>General Instructions</i>.</p> <p>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 lines and enter number of plans.)</p> <table border="1"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td>___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td></td> </tr> <tr> <td>a. Costs are measured and assigned on accrual basis</td> <td>___</td> </tr> <tr> <td>b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td></td> </tr> <tr> <td>a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>___</td> </tr> <tr> <td>b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>c. Collectively bargained plan treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>Y. ___ Other 3/</td> <td>___</td> </tr> <tr> <td>Z. ___ Not Applicable (Proceed to Item 7.2.0)</td> <td></td> </tr> </tbody> </table> <p>3/ Describe on a Continuation Sheet.</p> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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 3/ | ___ | Z. ___ Not Applicable (Proceed to Item 7.2.0) | |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 3/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. ___ Not Applicable (Proceed to Item 7.2.0) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASS DS-1 (REV 2/96)

VII - 1

| 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>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 990, if any</p> <p>C. The plan number as reported on IRS Form 990, if any</p> <p>D. Is there a funding agency established for the plan?</p> <p>E. Indicate where costs are accumulated:</p> <p>(1) Home Office</p> <p>(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 Plans 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> <p>Z. ___ Not applicable. (Proceed to Item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Contribution. 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 these segments.</p> <p>Z. ___ Not applicable, proceed to Item 7.2.0.</p> | |

FORM CASS DS-1 (REV 2/96)

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| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>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 items) and enter number of plans.)</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-Insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other <u> </u></td> <td>_____</td> </tr> <tr> <td>Z. _____ Not Applicable (Proceed to Item 7.3.0)</td> <td>_____</td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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> </u> | _____ | Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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> </u> | _____ | | | | | | | | | | | | | | | | | | | |
| Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>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.</p> | | | | | | | | | | | | | | | | | | | |
| | <p><i>3/ Describe on a Continuation Sheet.</i></p> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. 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> | |

FORM CASB DS-1 (REV 2/96)

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| 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 | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th rowspan="2">Cost Accumulation</th> <th rowspan="2">Cost Basis</th> <th rowspan="2">Include Retirees</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>Purchased Insurance Rating</th> <th>Projected Average Loss</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Include Retirees | Self-Insurance | | Purchased Insurance Rating | Projected Average Loss | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Include Retirees | | | | | Self-Insurance | | | | | | | | | | | | | | | |
| | | | | Purchased Insurance Rating | Projected Average Loss | | | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | <p>Continued.</p> <p>Column (3) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FFR 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, FFR benefits for retirees are a part of a FFR plan previously reported under 7.2.0.
 Y. Other <input type="checkbox"/></p> <p>Column (4) - Purchased Insurance Rating Basis</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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p>Column (5) - Projected Average Loss</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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p>Column (6) - Insurance Administrative Expenses</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 pools.
 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 pools. (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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VII - 6

| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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 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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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) | |

FORM CASB DS-1 (REV 2/90)

VII - 7

| 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>Employee Stock Ownership Plans (ESOPs). 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>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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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. Valuation of Stock or Non-Cash Assets. 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. Forfeitures and Dividends. 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. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated.</p> | |

FORM CASB DS-1 (REV 2/90)

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| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.6.0 | <p>Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)</p> <p>B. <input type="checkbox"/> No (Proceed to Part VIII)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.6.1 | <p>Worker's Compensation, Liability and Property Insurance Coverage.</p> <p>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 90 percent of the costs allocable to this segment or business unit for each line of insurance identified.)</p> <p>Description of Line of Insurance Coverage: _____</p> <table border="1"> <thead> <tr> <th>Policy or Self-Insurance Plan</th> <th>Cost Accumulation</th> <th>Cost Basis</th> <th>Crediting of Dividends and Earned Refunds</th> <th>Projected Average Loss</th> <th>Self-Insurance Administrative Expenses</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <u> </u></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self insurance
 C. Purchased insurance from a captive insurer
 Y. Other <u> </u></p> <p><u> </u> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 9

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - DEFERRED COMPENSATION
AND INSURANCE COST | |
|---|--|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 7.6.1 | <p>Continued.</p> <p>Column (3) - Crediting of Dividends and Earned Refunds</p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>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 9904.416-606(1)(iv).
 E. Manually Rated - not applicable
 Y. Other, or more than one <u> </u>
 Z. Not applicable</p> <p>Column (4) - Projected Average Loss</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. 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. <u> </u>
 Z. Not applicable</p> <p>Column (5) - Insurance Administration Expenses</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 pools.
 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 pools. (Describe pools) 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> </u>
 Z. Not applicable</p> <p><u> </u> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VIII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | | | | | | |
|---|---|--|--|---------------------------------|--|-----|-----|-----|
| Item No. | Item description | | | | | | | |
| | <p align="center">Part VIII Instructions</p> <p>FOR HOME OFFICE, AS APPLICABLE (Includes home office base operations of subsidiaries, joint ventures, subsidiaries, etc.). 3/</p> <p>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.</p> <p>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.</p> <p>B.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table border="0" style="width: 100%; margin-left: 40px;"> <tr> <td style="text-align: center;">Segment or
Other Intermediate Home Office</td> <td style="text-align: center;">CAS Covered
Government Sales</td> <td style="text-align: center;">Government Sales as a
Percentage of Total Sales</td> </tr> <tr> <td style="text-align: center;">(1)</td> <td style="text-align: center;">(2)</td> <td style="text-align: center;">(3)</td> </tr> </table> <p>B.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.)</p> <ol style="list-style-type: none"> A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices B. <input type="checkbox"/> Part VI - Other Costs and Credits C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs Z. <input type="checkbox"/> Not Applicable <p>3/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | (1) | (2) | (3) |
| Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | | | | | | |
| (1) | (2) | (3) | | | | | | |

FORM CASB DS-1 (REV 2/96)

VIII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</p> <p>For classification purposes, three methods of allocation, defined as follows, are to be used:</p> <ol 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 align="center">Allocation Base Codes</p> <ol 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 9904.403-501c) 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 3/ <p>(On a continuation sheet, under each of the headings B.3.1, B.3.2, and B.3.3 enter the type of expense 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.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 9904.403-406(5)(3)).</p> <p>3/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VIII - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|---|---|--|
| Item No. | Item description | | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | | |
| 8.3.1 | Directly Allocated | | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| 8.3.2 | Homogeneous Expense Pools | Allocation Base Code | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|--|---|--|
| Item No. | Item description | | |
| 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 the home office, identify on a continuation sheet the classification of the expense and the name of the reporting unit incurring the expense. | | |

FORM CASB DS-1 (REV 2/96)

VIII - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART IV - INDIRECT COSTS |
|---|---|--------------------------|
| | | NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 4.6.0 | <p>Independent Research and Development (IR&D) and Bid and Proposal (B&P) Costs. 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 levels.)</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 type="checkbox"/> Not applicable</p> | |
| 4.7.0 | <p>Cost of Capital Committed to Facilities. 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; land is assigned in the same manner as the facilities to which it relates.</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 type="checkbox"/> Not applicable.</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

IV - 6

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | |
|---|---|---|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | |
| Item No. | Item description | | | | | |
| | <p align="center">Part V Instructions</p> <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 64 4. General Instructions.</p> | | | | | |
| 5.1.0 | <p>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.)</p> <table border="0"> <tr> <td> <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> </td> <td> <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> </td> </tr> <tr> <td> <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> </td> <td> <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> </td> </tr> </table> | | <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> | <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> | <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> |
| <p>Column (1)-Depreciation Method Code</p> <p>A. Straight Line</p> <p>B. Declining balance</p> <p>C. Sum-of-the-years-digits</p> <p>D. Machine hours</p> <p>E. Unit of production</p> <p>F. Expensed at acquisition</p> <p>G. Use charge</p> <p>H. Method of depreciation used under the applicable Internal Revenue Procedures</p> <p>Y. Other or more than one method <u>1/</u></p> <p>Z. Asset category is not applicable</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement experience adjusted by expected changes in periods of usefulness</p> <p>B. Term of Lease</p> <p>C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures</p> <p>Y. Other, or more than one method <u>1/</u></p> | | | | | |
| <p>Column (3)-Property Units Code</p> <p>A. Individual units are accounted for separately</p> <p>B. Applied to groups of assets with similar service lives</p> <p>C. Applied to groups of assets with varying service lives</p> <p>Y. Other or more than one method <u>1/</u></p> | <p>Column (4)-Residual Value Code</p> <p>A. Residual value is estimated and deducted</p> <p>B. Residual value is covered by the depreciation method (e.g., declining balance)</p> <p>C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 <u>1/</u></p> <p>Y. Other or more than one method <u>1/</u></p> | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | |
|---|---|---|--------------------------------|-----------------------------------|-----------------------------------|
| | | NAME OF REPORTING UNIT | | | |
| Item No. | Item description | | | | |
| 5.1.0 | Continued. | | | | |
| | Asset Category | Depreciation Method Code
(1) | Useful Life Code
(2) | Property Units Code
(3) | Residual Value Code
(4) |
| | (a) Land improvements | --- | --- | --- | --- |
| | (b) Building | --- | --- | --- | --- |
| | (c) Building improvements | --- | --- | --- | --- |
| | (d) Leasehold improvements | --- | --- | --- | --- |
| | (e) Machinery and equipment | --- | --- | --- | --- |
| | (f) Furniture and fixtures | --- | --- | --- | --- |
| | (g) Automobiles and trucks | --- | --- | --- | --- |
| | (h) Data processing equipment | --- | --- | --- | --- |
| | (i) Programming/reprogramming costs | --- | --- | --- | --- |
| | (j) Patterns and dies | --- | --- | --- | --- |
| | (k) Tools | --- | --- | --- | --- |
| | (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.) | --- | --- | --- | --- |
| 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.) | | | | |
| | Financial Accounting | A. Yes | B. No | | |
| | (a) Methods | --- | --- | | |
| | (b) Useful lives | --- | --- | | |
| | (c) Property units | --- | --- | | |
| | (d) Residual values | --- | --- | | |
| | Income Tax | A. Yes | B. No | | |
| | (e) Methods | --- | --- | | |
| | (f) Useful lives | --- | --- | | |
| | (g) Property units | --- | --- | | |
| | (h) Residual values | --- | --- | | |

FORM CASB DS-1 (REV 2/96)

V - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | |
|---|--|---|-----------------------|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 5.3.0 | Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federal contracts? (Mark one.) | | |
| | A. <input type="checkbox"/> Yes 1/ | | |
| | B. <input type="checkbox"/> No | | |
| | Z. <input type="checkbox"/> Not applicable | | |
| 5.4.0 | Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: (Mark the appropriate level(s) and if more than one is marked, explain on a continuation sheet.) | | |
| | A. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged | | |
| | B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved | | |
| | C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account | | |
| | Y. <input type="checkbox"/> Other(s) 1/ | | |
| | Z. <input type="checkbox"/> Not applicable | | |
| 5.5.0 | 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.) | | |
| | Cost | A. Expensed | B. Capitalized |
| | (a) Freight-in | --- | --- |
| | (b) Sales taxes | --- | --- |
| | (c) Excise taxes | --- | --- |
| | (d) Architect-engineer fees | --- | --- |
| | (e) Overhauls (extraordinary repairs) | --- | --- |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

V - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES |
|---|---|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 5.6.0 | <p>Criteria for Capitalization. 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 _____</p> <p>(b) Minimum service life years _____</p> | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes
 _____ Minimum aggregate dollar amount capitalized</p> <p>B. <input type="checkbox"/> No</p> | |

FORM CASB DS-1 (REV 2/96)

V - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS | | |
|---|--|-----------------------------------|-------------------------------------|-----------------------------|
| | | NAME OF REPORTING UNIT | | |
| Item No. | Item description | | | |
| Part VI 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 (ii) 4., <u>General Instructions</u> . | | | | |
| 6.1.0 | <p>Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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 | Charges for Vacation Pay | Salaried | | |
| | | Hourly
(1) | Non-
exempt ^{1/}
(2) | Exempt ^{1/}
(3) |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.4 | Credits for Unused or Unpaid
Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally
charged at Least Once Annually | --- | --- | --- |
| | B. Credited to Indirect Cost Pools
at Least Once Annually | --- | --- | --- |
| | C. Carried Over to Future Cost
Accounting Periods ^{2/} | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| | Z. Not Applicable | --- | --- | --- |
| | ^{1/} For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| | ^{2/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/96)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item description | |
| 6.2.0 | Supplemental Unemployment (Extended Layoff) Benefit Plans. 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.)
A. ___ When actual payments are made directly to employees
B. ___ When accrued (book account or funds set aside but no trust fund involved)
C. ___ When contributions are made to a nonforfeitable trust fund
D. ___ Not charged
Y. ___ Other(s) <u> </u> /
Z. ___ Not applicable | |
| 6.3.0 | Severance Pay and Early Retirement. 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.)
A. ___ Actual payments made
B. ___ Accrued amounts on the basis of past experience
C. ___ Not charged
Y. ___ Other(s) <u> </u> /
Z. ___ Not applicable | |
| 6.4.0 | Incidental Receipts. (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.)
A. ___ The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged
B. ___ 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
C. ___ The entire amount of the receipt is credited directly to Other (Miscellaneous) Income
Y. ___ Other(s) <u> </u> /
Z. ___ Not applicable | |
| <u> </u> / Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| 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) <u> </u> /
Z. ___ Not applicable | |
| <u> </u> / Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 614., <i>General Instructions</i>.</p> <p>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 lines and enter number of plans.)</p> <table border="1"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td>___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td></td> </tr> <tr> <td>a. Costs are measured and assigned on accrual basis</td> <td>___</td> </tr> <tr> <td>b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td></td> </tr> <tr> <td>a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>___</td> </tr> <tr> <td>b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>c. Collectively bargained plan treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>Y. ___ Other 3/</td> <td>___</td> </tr> <tr> <td>Z. ___ Not Applicable (Proceed to Item 7.2.0)</td> <td></td> </tr> </tbody> </table> <p>3/ Describe on a Continuation Sheet.</p> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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 3/ | ___ | Z. ___ Not Applicable (Proceed to Item 7.2.0) | |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 3/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. ___ Not Applicable (Proceed to Item 7.2.0) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASS DS-1 (REV 2/96)

VII - 1

| 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>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 990, if any</p> <p>C. The plan number as reported on IRS Form 990, if any</p> <p>D. Is there a funding agency established for the plan?</p> <p>E. Indicate where costs are accumulated:</p> <p>(1) Home Office</p> <p>(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 Plans 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> <p>Z. ___ Not applicable. (Proceed to Item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Contribution. 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 these segments.</p> <p>Z. ___ Not applicable, proceed to Item 7.2.0.</p> | |

FORM CASS DS-1 (REV 2/96)

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| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>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 items) and enter number of plans.)</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other <u> </u></td> <td>_____</td> </tr> <tr> <td>Z. _____ Not Applicable (Proceed to Item 7.3.0)</td> <td>_____</td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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> </u> | _____ | Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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> </u> | _____ | | | | | | | | | | | | | | | | | | | |
| Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>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.</p> | | | | | | | | | | | | | | | | | | | |
| | <p><i>3/ Describe on a Continuation Sheet.</i></p> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. 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> | |

FORM CASB DS-1 (REV 2/96)

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| 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 | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th rowspan="2">Cost Accumulation</th> <th rowspan="2">Cost Basis</th> <th rowspan="2">Include Retirees</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>Purchased Insurance Rating</th> <th>Projected Average Loss</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Include Retirees | Self-Insurance | | Purchased Insurance Rating | Projected Average Loss | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Include Retirees | | | | | Self-Insurance | | | | | | | | | | | | | | | |
| | | | | Purchased Insurance Rating | Projected Average Loss | | | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | <p>Continued.</p> <p>Column (3) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FRB 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, FRB benefits for retirees are a part of a FRB plan previously reported under 7.2.0.
 Y. Other <input type="checkbox"/></p> <p>Column (4) - Purchased Insurance Rating Basis</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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p>Column (5) - Projected Average Loss</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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p>Column (6) - Insurance Administrative Expenses</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 pools.
 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 pools. (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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VII - 6

| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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 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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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) | |

FORM CASB DS-1 (REV 2/90)

VII - 7

| 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>Employee Stock Ownership Plans (ESOPs). 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>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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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. Valuation of Stock or Non-Cash Assets. 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. Forfeitures and Dividends. 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. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated.</p> | |

FORM CASB DS-1 (REV 2/90)

VII - 8

| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.6.0 | <p>Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)</p> <p>B. <input type="checkbox"/> No (Proceed to Part VIII)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.6.1 | <p>Worker's Compensation, Liability and Property Insurance Coverage.</p> <p>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 90 percent of the costs allocable to this segment or business unit for each line of insurance identified.)</p> <p>Description of Line of Insurance Coverage: _____</p> <table border="1"> <thead> <tr> <th>Policy or Self-Insurance Plan</th> <th>Cost Accumulation</th> <th>Cost Basis</th> <th>Crediting of Dividends and Earned Refunds</th> <th>Projected Average Loss</th> <th>Self-Insurance Administrative Expenses</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <u> </u>/</p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self insurance
 C. Purchased insurance from a captive insurer
 Y. Other <u> </u>/</p> <p><u> </u>/ Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 9

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - DEFERRED COMPENSATION
AND INSURANCE COST | |
|---|--|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 7.6.1 | <p>Continued.</p> <p>Column (3) - Crediting of Dividends and Earned Refunds</p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>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 9904.416-606(1)(iv).
 E. Manually Rated - not applicable
 Y. Other, or more than one <u> </u>/
 Z. Not applicable</p> <p>Column (4) - Projected Average Loss</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. 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. <u> </u>/
 Z. Not applicable</p> <p>Column (5) - Insurance Administration Expenses</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 pools.
 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 pools. (Describe pools) 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> </u>/
 Z. Not applicable</p> <p><u> </u>/ Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VIII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | | | | | | |
|---|---|--|--|---------------------------------|--|-----|-----|-----|
| Item No. | Item description | | | | | | | |
| | <p align="center">Part VIII Instructions</p> <p>FOR HOME OFFICE, AS APPLICABLE (Includes home office base operations of subsidiaries, joint ventures, subsidiaries, etc.). 3/</p> <p>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.</p> <p>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.</p> <p>B.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table border="0" style="width: 100%; margin-left: 40px;"> <tr> <td style="text-align: center;">Segment or
Other Intermediate Home Office</td> <td style="text-align: center;">CAS Covered
Government Sales</td> <td style="text-align: center;">Government Sales as a
Percentage of Total Sales</td> </tr> <tr> <td style="text-align: center;">(1)</td> <td style="text-align: center;">(2)</td> <td style="text-align: center;">(3)</td> </tr> </table> <p>B.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.)</p> <ol style="list-style-type: none"> A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices B. <input type="checkbox"/> Part VI - Other Costs and Credits C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs Z. <input type="checkbox"/> Not Applicable <p>3/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | (1) | (2) | (3) |
| Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | | | | | | |
| (1) | (2) | (3) | | | | | | |

FORM CASB DS-1 (REV 2/96)

VIII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</p> <p>For classification purposes, three methods of allocation, defined as follows, are to be used:</p> <ol 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 align="center">Allocation Base Codes</p> <ol 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 9904.403-501c) 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 3/ <p>(On a continuation sheet, under each of the headings B.3.1, B.3.2, and B.3.3 enter the type of expense 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.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 9904.403-406(5)(3)).</p> <p>3/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VIII - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|---|---|--|
| Item No. | Item description | | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | | |
| 8.3.1 | Directly Allocated | | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| 8.3.2 | Homogeneous Expense Pools | Allocation Base Code | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|--|---|--|
| Item No. | Item description | | |
| 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 the home office, identify on a continuation sheet the classification of the expense and the name of the reporting unit incurring the expense. | | |

FORM CASB DS-1 (REV 2/96)

VIII - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | |
|--|--|---|--|--|--|---|---|
| | | NAME OF REPORTING UNIT | | | | | |
| Item No. | Item description | | | | | | |
| | 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 64. General Instructions. | | | | | | |
| 5.1.0 | <p>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 changes 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.)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>Column (1)-Depreciation Method Code</p> <p>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</p> </td> <td style="vertical-align: top;"> <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> </td> </tr> <tr> <td style="vertical-align: top;"> <p>Column (3)-Property Units Code</p> <p>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/}</p> </td> <td style="vertical-align: top;"> <p>Column (4)-Residual Value Code</p> <p>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/}</p> </td> </tr> </table> <p>^{1/} Describe on a Continuation Sheet.</p> | | | <p>Column (1)-Depreciation Method Code</p> <p>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</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> | <p>Column (3)-Property Units Code</p> <p>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/}</p> | <p>Column (4)-Residual Value Code</p> <p>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/}</p> |
| <p>Column (1)-Depreciation Method Code</p> <p>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</p> | <p>Column (2)-Useful Life Code</p> <p>A. Replacement expense 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/}</p> | | | | | | |
| <p>Column (3)-Property Units Code</p> <p>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/}</p> | <p>Column (4)-Residual Value Code</p> <p>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/}</p> | | | | | | |

FORM CASB DS-1 (REV 2/98)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | |
|---|--|---|--------------------------------|---|--------------------------|-------------------------|
| | | NAME OF REPORTING UNIT | | | | |
| Item No. | Item description | | | | | |
| 5.1.0 | Continued. | | | | | |
| | Asset Category | Depreciation Method Code (1) | Useful Life Code (2) | | | |
| | | Property Units Code (3) | Residual Value Code (4) | | | |
| | (a) Land improvements | --- | --- | | | |
| | (b) Building | --- | --- | | | |
| | (c) Building improvements | --- | --- | | | |
| | (d) Leasehold improvements | --- | --- | | | |
| | (e) Machinery and equipment | --- | --- | | | |
| | (f) Furniture and fixtures | --- | --- | | | |
| | (g) Automobiles and trucks | --- | --- | | | |
| | (h) Data processing equipment | --- | --- | | | |
| | (i) Programming/reprogramming costs | --- | --- | | | |
| | (j) Patterns and dies | --- | --- | | | |
| | (k) Tools | --- | --- | | | |
| | (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.) | --- | --- | | | |
| 5.2.0 | <p>Depreciation Practices for Contract, 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.)</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p>Financial Accounting</p> <p>(a) Methods</p></td> <td style="vertical-align: top;"> <p>A. Yes</p> <p>---</p></td> </tr></table> | | | <p>Financial Accounting</p> <p>(a) Methods</p> | <p>A. Yes</p> <p>---</p> | <p>B. No</p> <p>---</p> |
| <p>Financial Accounting</p> <p>(a) Methods</p> | <p>A. Yes</p> <p>---</p> | | | | | |
| <p>(b) Useful lives</p> | <p>---</p> | <p>---</p> | | | | |
| <p>(c) Property units</p> | <p>---</p> | <p>---</p> | | | | |
| <p>(d) Residual values</p> | <p>---</p> | <p>---</p> | | | | |
| <p>Income Tax</p> <p>(e) Methods</p> | <p>A. Yes</p> <p>---</p> | <p>B. No</p> <p>---</p> | | | | |
| <p>(f) Useful lives</p> | <p>---</p> | <p>---</p> | | | | |
| <p>(g) Property units</p> | <p>---</p> | <p>---</p> | | | | |
| <p>(h) Residual values</p> | <p>---</p> | <p>---</p> | | | | |

FORM CASB DS-1 (REV 2/96)

V - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | | | | | | | | | | | | | | | |
|---|---|---|--|------|-------------|----------------|----------------|--------------------------|--------------------------|-----------------|--------------------------|--------------------------|------------------|--------------------------|--------------------------|-----------------------------|--------------------------|--------------------------|---------------------------------------|--------------------------|--------------------------|
| | | NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Yes 1/</p> <p>B. <input type="checkbox"/> No</p> <p>Z. <input type="checkbox"/> 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. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged</p> <p>B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved</p> <p>C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account</p> <p>Y. <input type="checkbox"/> Other(s) 1/</p> <p>Z. <input type="checkbox"/> 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="1"> <thead> <tr> <th>Cost</th> <th>A. Expensed</th> <th>B. Capitalized</th> </tr> </thead> <tbody> <tr> <td>(a) Freight-in</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(b) Sales taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(c) Excise taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(d) Architect-engineer fees</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(e) Overhauls (extraordinary repairs)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | Cost | A. Expensed | B. Capitalized | (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> |
| Cost | A. Expensed | B. Capitalized | | | | | | | | | | | | | | | | | | | |
| (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | |
|---|---|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 5.6.0 | <p>Criteria for Capitalization. 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 _____</p> <p>(b) Minimum service life years _____</p> | | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes</p> <p>_____ Minimum aggregate dollar amount capitalized</p> <p>B. <input type="checkbox"/> No</p> | | |

FORM CASB DS-1 (REV 2/96)

V - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|-------------------------------------|-----------------------------|
| Item No. | Item description | | | |
| Part VI Instructions | | | | |
| Where a home office either establishes practices or procedures for the types of costs covered in this Part or accrues 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 (b) 4., <i>General Instructions</i> . | | | | |
| 6.1.0 | Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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.) | | | |
| 6.1.1 | Charges for Vacation Pay | Salaried | | |
| | | Hourly
(1) | Non-
exempt ^{1/}
(2) | Exempt ^{1/}
(3) |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.4 | Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally charged at Least Once Annually | --- | --- | --- |
| | B. Credited to Indirect Cost Pools at Least Once Annually | --- | --- | --- |
| | C. Carried Over to Future Cost Accounting Periods ^{2/} | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| | Z. Not Applicable | --- | --- | --- |
| | ^{1/} For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| | ^{2/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/86)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|--|--|
| Item No. | Item description | | | |
| 6.2.0 | Supplemental Unemployment (Extended Layoff) Benefit Plans. 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.) | | | |
| | A. ___ | When actual payments are made directly to employees | | |
| | B. ___ | When accrued (book account or funds set aside but no trust fund involved) | | |
| | C. ___ | When contributions are made to a nonforfeitable trust fund | | |
| | D. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.3.0 | Severance Pay and Early Retirement. 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.) | | | |
| | A. ___ | Actual payments made | | |
| | B. ___ | Accrued amounts on the basis of past experience | | |
| | C. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.4.0 | Incidental Receipts. (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.) | | | |
| | A. ___ | The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged | | |
| | B. ___ | 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 | | |
| | C. ___ | The entire amount of the receipt is credited directly to Other (Miscellaneous) Income | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| | ^{1/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/86)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.5.0 | <p>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.)</p> <p>A. <input type="checkbox"/> 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</p> <p>B. <input type="checkbox"/> Same as above, except the proceeds are not reduced by all applicable costs</p> <p>C. <input type="checkbox"/> Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged</p> <p>D. <input type="checkbox"/> Proceeds are credited to Other (Miscellaneous) income</p> <p>Y. <input type="checkbox"/> Other: 1/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Part VII Instructions | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 614., <i>General Instructions</i>.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7.1.0 | <p>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.)</p> <table border="0"> <thead> <tr> <th style="text-align: left;">Type of Pension Plan</th> <th style="text-align: right;">Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td style="text-align: right;">___</td> </tr> <tr> <td> 2. Qualified</td> <td style="text-align: right;">___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td></td> </tr> <tr> <td> a. Costs are measured and assigned on accrual basis</td> <td style="text-align: right;">___</td> </tr> <tr> <td> b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td style="text-align: right;">___</td> </tr> <tr> <td> 2. Qualified</td> <td></td> </tr> <tr> <td> a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td style="text-align: right;">___</td> </tr> <tr> <td> b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td style="text-align: right;">___</td> </tr> <tr> <td> c. Collectively bargained plan treated as a defined-contribution plan</td> <td style="text-align: right;">___</td> </tr> <tr> <td>Y. <input type="checkbox"/> Other: 1/</td> <td style="text-align: right;">___</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0)</td> <td style="text-align: right;">___</td> </tr> </tbody> </table> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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. <input type="checkbox"/> Other: 1/ | ___ | Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Other: 1/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 1

| 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>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 Plans 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 90 percent of those defined contribution plan costs allocable to this segment or business unit.)</p> <p>Z. <input type="checkbox"/> Not applicable. (Proceed to item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. Where numerous plans are listed under 7.1.0.B. (including 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. Actuarial Cost Method. Identify the actuarial cost method used, including the cost method(s) used to value annuity 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Computation. 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. <input type="checkbox"/> Not applicable, proceed to item 7.2.0.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 2

| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>Post-retirement Benefits (PFBs) 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 PFB 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 items) and enter number of plans.1</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other 1/</td> <td>_____</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0)</td> <td></td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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 1/ | _____ | Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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 1/ | _____ | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>General PFB 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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>G. If this PFB 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 PFB 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.</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</p> <p>Z. <input type="checkbox"/> Not applicable, proceed to item 7.3.0.</p> | |

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| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Includes Retirees</th> <th colspan="3">Self-Insurance</th> </tr> <tr> <th>Cost Basis (1)</th> <th>Cost Basis (2)</th> <th>Purchased Insurance Rating (3)</th> <th>Projected Average Loss (4)</th> <th>Insurance Administrative Expenses (5)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p>3/ Describe on a Continuation Sheet.</p> | | Policy or Self-Insurance Plan | Cost Accumulation | | Includes Retirees | Self-Insurance | | | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Includes Retirees | Self-Insurance | | | | | | | | | | | | | | | | |
| | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

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| 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 | <p><i>Continued.</i></p> <p>Column (1) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FFR 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, FFR benefits for retirees are a part of a FFR plan previously reported under 7.2.0.
 Y. Other <i>/</i></p> <p>Column (4) - Purchased Insurance Rating Basis</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 <i>/</i>
 Z. Not applicable.</p> <p>Column (5) - Projected Average Loss</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 <i>/</i>
 Z. Not applicable.</p> <p>Column (6) - Insurance Administration Expenses</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 pools.
 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 pools. (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 <i>/</i>
 Z. Not applicable.</p> <p><i>/</i> Describe on a Continuation Sheet.</p> | |

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| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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.)
 B. <input 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
 B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
 C. The plan number as reported on IRS Form 9900, if any
 D. Indicate where costs are accumulated:
 (1) Home office
 (2) Segment
 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.
 1. Stock Options
 2. Stock Appreciation Rights
 3. Cash Incentive
 4. Other (explain)</p> <p>B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives.
 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)</p> | |

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| 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 | Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)
A. <input type="checkbox"/> Yes (Proceed to Item 7.5.1)
B. <input type="checkbox"/> No (Proceed to Item 7.6.0) | |
| 7.5.1 | General Plan Information. On a continuation sheet, for all ESOPs provide the following information:
A. The plan name
B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
C. The plan number as reported on IRS Form 9900, if any
D. Indicate where costs are accumulated:
(1) Home office
(2) Segment
E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.
F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or No).
G. Indicate whether the ESOP is leveraged or nonleveraged.
H. Valuation of Stock or Non-Cash Assets. 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.
I. Forfeitures and Dividends. 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.
J. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated. | |

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| 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 | | | | | | | | | | | | | | | | | |
| 7.6.0 | Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?
A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)
B. <input type="checkbox"/> 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: _____ <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Cost Basis</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>Projected Average Loss</th> <th>Insurance Administrative Expenses</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>
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 <u> </u>
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 <u> </u>
<u> </u> Describe on a Continuation Sheet. | | Policy or Self-Insurance Plan | Cost Accumulation | | Cost Basis | Self-Insurance | | (1) | (2) | Projected Average Loss | Insurance Administrative Expenses | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Cost Basis | Self-Insurance | | | | | | | | | | | | | |
| | (1) | (2) | Projected Average Loss | | Insurance Administrative Expenses | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |

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| 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 | |
| 7.6.1 | <p>Continued.</p> <p style="text-align: center;"><u>Column (3) - Crediting of Dividends and Earned Refunds</u></p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned.</p> <p>B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned.</p> <p>C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance.</p> <p>D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-60(b)(1)(iv).</p> <p>E. Manually Rated - not applicable.</p> <p>Y. Other, or more than one. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (6) - 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. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</p> <p>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.</p> <p>C. The actual amount of losses are considered to represent the projected average loss for the period.</p> <p>Y. Other, or more than one method. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (5) - 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).</p> <p>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).</p> <p>C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).</p> <p>D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).</p> <p>Y. Other 1/</p> <p>Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES | | | | | | |
|---|---|---|---|--|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | | | |
| Item No. | Item description | | | | | | | |
| | <p style="text-align: center;"><u>Part VIII Instructions</u></p> <p><u>FOR HOME OFFICE, AS APPLICABLE (includes home office type operations of subsidiaries, joint ventures, partnerships, etc.), 1/</u></p> <p>This part should be completed <u>only</u> 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.</p> <p>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.</p> <p>8.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Segment or
Other Intermediate Home Office
(1)</th> <th style="text-align: center;">CAS Covered
Government Sales
(2)</th> <th style="text-align: center;">Government Sales as a
Percentage of Total Sales
(3)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>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.)</p> <p>A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices</p> <p>B. <input type="checkbox"/> Part VI - Other Costs and Credits</p> <p>C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | |
| Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | | | | |
| | | | | | | | | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</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 B.3.1, B.3.2, and B.3.3 enter the type of expenses or the name of the expense pools). 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.3.0, 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> | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| B.3.1 | <p>Directly Allocated</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> | |
| B.3.2 | <p>Homogeneous Expense Pools</p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:</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>(b) Description/Make up of the allocation base:</p> <p>_____</p> <p>_____</p> | <p><u>Allocation Base Code</u></p> <p>_____</p> <p>_____</p> |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT: | |
|---|--|--|--|
| Item No. | Item description | | |
| 5.3.3 | Residual Expenses | Allocation Base Code | |
| | (a) Major functions, activities, and elements of cost include: | | |
| | (b) Description/Make up of the allocation base: | | |
| 5.4.0 | Transfer of Expenses. If there are normal 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. | | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES
NAME OF REPORTING UNIT | | | |
|---|--|---|----------------------|-------------------------|-------------------------|
| Item No. | Item description | | | | |
| 5.1.0 | Continued. | Depreciation Method Code (1) | Useful Life Code (2) | Property Units Code (3) | Residual Value Code (4) |
| | Asset Category | | | | |
| | (a) Land improvements | --- | --- | --- | --- |
| | (b) Building | --- | --- | --- | --- |
| | (c) Building improvements | --- | --- | --- | --- |
| | (d) Leasehold improvements | --- | --- | --- | --- |
| | (e) Machinery and equipment | --- | --- | --- | --- |
| | (f) Furniture and fixtures | --- | --- | --- | --- |
| | (g) Automobiles and trucks | --- | --- | --- | --- |
| | (h) Data processing equipment | --- | --- | --- | --- |
| | (i) Programming/reprogramming costs | --- | --- | --- | --- |
| | (j) Patterns and dies | --- | --- | --- | --- |
| | (k) Tools | --- | --- | --- | --- |
| | (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.) | --- | --- | --- | --- |
| 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.) | | | | |
| | Financial Accounting | A. Yes | B. No | | |
| | (a) Methods | --- | --- | | |
| | (b) Useful lives | --- | --- | | |
| | (c) Property units | --- | --- | | |
| | (d) Residual values | --- | --- | | |
| | Income Tax | A. Yes | B. No | | |
| | (e) Methods | --- | --- | | |
| | (f) Useful lives | --- | --- | | |
| | (g) Property units | --- | --- | | |
| | (h) Residual values | --- | --- | | |

FORM CASB DS-1 (REV 2/96)

V - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | | | | | | | | | | | | | | | | | | | |
|---|---|---|--|------|-------------|----------------|----------------|--------------------------|--------------------------|-----------------|--------------------------|--------------------------|------------------|--------------------------|--------------------------|-----------------------------|--------------------------|--------------------------|---------------------------------------|--------------------------|--------------------------|
| | | NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Yes 1/</p> <p>B. <input type="checkbox"/> No</p> <p>Z. <input type="checkbox"/> 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. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged</p> <p>B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved</p> <p>C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account</p> <p>Y. <input type="checkbox"/> Other(s) 1/</p> <p>Z. <input type="checkbox"/> 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="1"> <thead> <tr> <th>Cost</th> <th>A. Expensed</th> <th>B. Capitalized</th> </tr> </thead> <tbody> <tr> <td>(a) Freight-in</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(b) Sales taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(c) Excise taxes</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(d) Architect-engineer fees</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>(e) Overhauls (extraordinary repairs)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | Cost | A. Expensed | B. Capitalized | (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> |
| Cost | A. Expensed | B. Capitalized | | | | | | | | | | | | | | | | | | | |
| (a) Freight-in | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (b) Sales taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (c) Excise taxes | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (d) Architect-engineer fees | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |
| (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

V - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES | |
|---|---|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 5.6.0 | <p>Criteria for Capitalization. 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 _____</p> <p>(b) Minimum service life years _____</p> | | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes</p> <p>_____ Minimum aggregate dollar amount capitalized</p> <p>B. <input type="checkbox"/> No</p> | | |

FORM CASB DS-1 (REV 2/96)

V - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|-------------------------------------|-----------------------------|
| Item No. | Item description | | | |
| Part VI Instructions | | | | |
| Where a home office either establishes practices or procedures for the types of costs covered in this Part or accrues 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 (b) 4., <i>General Instructions</i> . | | | | |
| 6.1.0 | Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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.) | | | |
| 6.1.1 | Charges for Vacation Pay | Salaried | | |
| | | Hourly
(1) | Non-
exempt ^{1/}
(2) | Exempt ^{1/}
(3) |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | --- | --- | --- |
| | B. When Taken | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| 6.1.4 | Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally charged at Least Once Annually | --- | --- | --- |
| | B. Credited to Indirect Cost Pools at Least Once Annually | --- | --- | --- |
| | C. Carried Over to Future Cost Accounting Periods ^{2/} | --- | --- | --- |
| | Y. Other(s) ^{2/} | --- | --- | --- |
| | Z. Not Applicable | --- | --- | --- |
| | ^{1/} For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| | ^{2/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/86)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|--|--|
| Item No. | Item description | | | |
| 6.2.0 | Supplemental Unemployment (Extended Layoff) Benefit Plans. 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.) | | | |
| | A. ___ | When actual payments are made directly to employees | | |
| | B. ___ | When accrued (book account or funds set aside but no trust fund involved) | | |
| | C. ___ | When contributions are made to a nonforfeitable trust fund | | |
| | D. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.3.0 | Severance Pay and Early Retirement. 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.) | | | |
| | A. ___ | Actual payments made | | |
| | B. ___ | Accrued amounts on the basis of past experience | | |
| | C. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.4.0 | Incidental Receipts. (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.) | | | |
| | A. ___ | The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged | | |
| | B. ___ | 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 | | |
| | C. ___ | The entire amount of the receipt is credited directly to Other (Miscellaneous) Income | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| | ^{1/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/86)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.5.0 | <p>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.)</p> <p>A. <input type="checkbox"/> 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</p> <p>B. <input type="checkbox"/> Same as above, except the proceeds are not reduced by all applicable costs</p> <p>C. <input type="checkbox"/> Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged</p> <p>D. <input type="checkbox"/> Proceeds are credited to Other (Miscellaneous) Income</p> <p>Y. <input type="checkbox"/> Other: 1/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 61 4., General Instructions.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7.1.0 | <p>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.)</p> <table border="0"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td>___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td></td> </tr> <tr> <td>a. Costs are measured and assigned on accrual basis</td> <td>___</td> </tr> <tr> <td>b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td></td> </tr> <tr> <td>a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>___</td> </tr> <tr> <td>b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>c. Collectively bargained plan treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>Y. <input type="checkbox"/> Other: 1/</td> <td>___</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0)</td> <td>___</td> </tr> </tbody> </table> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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. <input type="checkbox"/> Other: 1/ | ___ | Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Other: 1/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 1

| 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>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 Plans 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 90 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>Defined-Benefit Plans. Where numerous plans are listed under 7.1.0.B. (including 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. Actuarial Cost Method. Identify the actuarial cost method used, including the cost method(s) used to value annuity 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Computation. 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> | |

FORM CASB DS-1 (REV 2/96)

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| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>Post-retirement Benefits (PFBs) 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 PFB 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 items) and enter number of plans.1</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other 1/</td> <td>_____</td> </tr> <tr> <td>Z. _____ Not Applicable (Proceed to item 7.3.0)</td> <td></td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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 1/ | _____ | Z. _____ Not Applicable (Proceed to item 7.3.0) | |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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 1/ | _____ | | | | | | | | | | | | | | | | | | | |
| Z. _____ Not Applicable (Proceed to item 7.3.0) | | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>General PFB 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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>G. If this PFB 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 PFB 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.</p> | | | | | | | | | | | | | | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</p> <p>Z. <input type="checkbox"/> Not applicable, proceed to item 7.3.0.</p> | |

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| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Includes Retirees</th> <th colspan="3">Self-Insurance</th> </tr> <tr> <th>Cost Basis (1)</th> <th>Cost Basis (2)</th> <th>Purchased Insurance Rating (3)</th> <th>Projected Average Loss (4)</th> <th>Insurance Administrative Expenses (5)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p>3/ Describe on a Continuation Sheet.</p> | | Policy or Self-Insurance Plan | Cost Accumulation | | Includes Retirees | Self-Insurance | | | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Includes Retirees | Self-Insurance | | | | | | | | | | | | | | | | |
| | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

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| 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 | <p>Continued.</p> <p style="text-align: center;">Column (1) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FFR 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, FFR benefits for retirees are a part of a FFR plan previously reported under 7.2.0.
 Y. Other <u> </u> 1/</p> <p style="text-align: center;">Column (4) - Purchased Insurance Rating Basis</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> </u> 1/
 Z. Not applicable.</p> <p style="text-align: center;">Column (5) - Projected Average Loss</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> </u> 1/
 Z. Not applicable.</p> <p style="text-align: center;">Column (6) - Insurance Administration Expenses</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 pools.
 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 pools. (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> </u> 1/
 Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

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| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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.)
 B. <input 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
 B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
 C. The plan number as reported on IRS Form 9900, if any
 D. Indicate where costs are accumulated:
 (1) Home office
 (2) Segment
 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.
 1. Stock Options
 2. Stock Appreciation Rights
 3. Cash Incentive
 4. Other (explain)</p> <p>B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives.
 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)</p> | |

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| 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 | Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)
A. <input type="checkbox"/> Yes (Proceed to Item 7.5.1)
B. <input type="checkbox"/> No (Proceed to Item 7.6.0) | |
| 7.5.1 | General Plan Information. On a continuation sheet, for all ESOPs provide the following information:
A. The plan name
B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
C. The plan number as reported on IRS Form 9900, if any
D. Indicate where costs are accumulated:
(1) Home office
(2) Segment
E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.
F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or No).
G. Indicate whether the ESOP is leveraged or nonleveraged.
H. Valuation of Stock or Non-Cash Assets. 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.
I. Forfeitures and Dividends. 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.
J. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated. | |

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| 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 | | | | | | | | | | | | | | | |
| 7.6.0 | Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?
A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)
B. <input type="checkbox"/> 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: _____ <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td> Crediting of Dividends and Earned Refunds </td> <td> Projected Average Administrative Expense </td> </tr> </tbody> </table>
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 <u> </u>
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 <u> </u>
<u> </u> Describe on a Continuation Sheet. | | Policy or Self-Insurance Plan | Cost Accumulation | | Self-Insurance | | (1) | (2) | (3) | (4) | | | | Crediting of Dividends and Earned Refunds | Projected Average Administrative Expense |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Self-Insurance | | | | | | | | | | | | |
| | (1) | (2) | (3) | (4) | | | | | | | | | | | | |
| | | | Crediting of Dividends and Earned Refunds | Projected Average Administrative Expense | | | | | | | | | | | | |

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| 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 | |
| 7.6.1 | <p>Continued.</p> <p style="text-align: center;"><u>Column (3) - Crediting of Dividends and Earned Refunds</u></p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned.</p> <p>B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned.</p> <p>C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance.</p> <p>D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-60(b)(1)(iv).</p> <p>E. Manually Rated - not applicable.</p> <p>Y. Other, or more than one. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (6) - 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. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</p> <p>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.</p> <p>C. The actual amount of losses are considered to represent the projected average loss for the period.</p> <p>Y. Other, or more than one method. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (5) - 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).</p> <p>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).</p> <p>C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).</p> <p>D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).</p> <p>Y. Other 1/</p> <p>Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES | | | | | | |
|---|---|---|---|--|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | | | |
| Item No. | Item description | | | | | | | |
| | <p style="text-align: center;"><u>Part VIII Instructions</u></p> <p><u>FOR HOME OFFICE, AS APPLICABLE (includes home office type operations of subsidiaries, joint ventures, partnerships, etc.), 1/</u></p> <p>This part should be completed <u>only</u> 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.</p> <p>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.</p> <p>8.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Segment or
Other Intermediate Home Office
(1)</th> <th style="text-align: center;">CAS Covered
Government Sales
(2)</th> <th style="text-align: center;">Government Sales as a
Percentage of Total Sales
(3)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>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.)</p> <p>A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices</p> <p>B. <input type="checkbox"/> Part VI - Other Costs and Credits</p> <p>C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | |
| Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | | | | |
| | | | | | | | | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</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;">Allocation Base Codes</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 B.3.1, B.3.2, and B.3.3 enter the type of expenses or the name of the expense pools). 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.3.0, 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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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| B.3.1 | <p>Directly Allocated</p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>2. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> | |
| B.3.2 | <p>Homogeneous Expense Pools</p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>(b) Description/Make up of the allocation base:</p> <p>_____</p> <p>2. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>(b) Description/Make up of the allocation base:</p> <p>_____</p> | <p>Allocation Base Code</p> <p>_____</p> <p>_____</p> |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-678 | | PART VI - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT: |
|---|--|---|
| Item No. | Item description | |
| 5.3.3 | Residual Expenses | Allocation Base Code |
| | (a) Major functions, activities, and elements of cost include: | |
| | (b) Description/Make up of the allocation base: | |
| 5.4.0 | 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. | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-678 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 5.3.0 | Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federal contracts? (Mark one.)
A. <input type="checkbox"/> Yes 1/
B. <input type="checkbox"/> No
Z. <input type="checkbox"/> Not applicable | |
| 5.4.0 | 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.)
A. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged
B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved
C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account
Y. <input type="checkbox"/> Other(s) 1/
Z. <input type="checkbox"/> Not applicable | |
| 5.5.0 | 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.) | |
| | Cost | A. Expensed B. Capitalized |
| | (a) Freight-in | <input type="checkbox"/> <input type="checkbox"/> |
| | (b) Sales taxes | <input type="checkbox"/> <input type="checkbox"/> |
| | (c) Excise taxes | <input type="checkbox"/> <input type="checkbox"/> |
| | (d) Architect-engineer fees | <input type="checkbox"/> <input type="checkbox"/> |
| | (e) Overhauls (extraordinary repairs) | <input type="checkbox"/> <input type="checkbox"/> |
| | 1/ Describe on a Continuation Sheet. | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES |
|---|---|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 5.6.0 | <p>Criteria for Capitalization. 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 _____</p> <p>(b) Minimum service life years _____</p> | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes
 <input type="checkbox"/> Minimum aggregate dollar amount capitalized _____</p> <p>B. <input type="checkbox"/> No</p> | |

FORM CASB DS-1 (REV 2/96)

V - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS | | |
|---|---|-----------------------------------|-------------------------------------|-----------------------------|
| | | NAME OF REPORTING UNIT | | |
| Item No. | Item description | | | |
| Part VI 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 (ii) 4., <u>General Instructions</u> . | | | | |
| 6.1.0 | Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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.) | | | |
| 6.1.1 | Charges for Vacation Pay | Salaried | | |
| | | Hourly
(1) | Non-
exempt ^{1/}
(2) | Exempt ^{1/}
(3) |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.4 | Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally charged at Least Once Annually | ___ | ___ | ___ |
| | B. Credited to Indirect Cost Pools at Least Once Annually | ___ | ___ | ___ |
| | C. Carried Over to Future Cost Accounting Periods ^{2/} | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| | Z. Not Applicable | ___ | ___ | ___ |
| ^{1/} | For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| ^{2/} | Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/96)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item description | |
| 6.2.0 | <p>Supplemental Unemployment (Extended Layoff) Benefit Plans. 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. ___ When actual payments are made directly to employees</p> <p>B. ___ When accrued (book account or funds set aside but no trust fund involved)</p> <p>C. ___ When contributions are made to a nonforfeitable trust fund</p> <p>D. ___ Not charged</p> <p>Y. ___ Other(s) <u> </u>/</p> <p>Z. ___ Not applicable</p> | |
| 6.3.0 | <p>Severance Pay and Early Retirement. 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. ___ Actual payments made</p> <p>B. ___ Accrued amounts on the basis of past experience</p> <p>C. ___ Not charged</p> <p>Y. ___ Other(s) <u> </u>/</p> <p>Z. ___ Not applicable</p> | |
| 6.4.0 | <p>Incidental Receipts. (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. ___ The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged</p> <p>B. ___ 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. ___ The entire amount of the receipt is credited directly to Other (Miscellaneous) Income</p> <p>Y. ___ Other(s) <u> </u>/</p> <p>Z. ___ Not applicable</p> | |
| <p><u> </u>/ Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.5.0 | <p>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.)</p> <p>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</p> <p>B. ___ Same as above, except the proceeds are not reduced by all applicable costs</p> <p>C. ___ Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged</p> <p>D. ___ Proceeds are credited to Other (Miscellaneous) Income</p> <p>Y. ___ Other(s) <u> </u>/</p> <p>Z. ___ Not applicable</p> | |
| <p><u> </u>/ Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 61 4., <i>General Instructions</i>.</p> <p>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 lines and enter number of plans.)</p> <table border="1"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td>___</td> </tr> <tr> <td> 2. Qualified</td> <td>___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td></td> </tr> <tr> <td> a. Costs are measured and assigned on accrual basis</td> <td>___</td> </tr> <tr> <td> b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>___</td> </tr> <tr> <td> 2. Qualified</td> <td></td> </tr> <tr> <td> a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>___</td> </tr> <tr> <td> b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td> c. Collectively bargained plan treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>Y. ___ Other 3/</td> <td>___</td> </tr> <tr> <td>Z. ___ Not Applicable (Proceed to Item 7.2.0)</td> <td></td> </tr> </tbody> </table> <p>3/ Describe on a Continuation Sheet.</p> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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 3/ | ___ | Z. ___ Not Applicable (Proceed to Item 7.2.0) | |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 3/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. ___ Not Applicable (Proceed to Item 7.2.0) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASS DS-1 (REV 2/96)

VII - 1

| 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>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 990, if any</p> <p>C. The plan number as reported on IRS Form 990, if any</p> <p>D. Is there a funding agency established for the plan?</p> <p>E. Indicate where costs are accumulated:</p> <p>(1) Home Office</p> <p>(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 Plans 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> <p>Z. ___ Not applicable. (Proceed to Item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Contribution. 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 these segments.</p> <p>Z. ___ Not applicable, proceed to Item 7.2.0.</p> | |

FORM CASS DS-1 (REV 2/96)

VII - 2

| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>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 items) and enter number of plans.)</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other <u> </u></td> <td>_____</td> </tr> <tr> <td>Z. _____ Not Applicable (Proceed to Item 7.3.0)</td> <td>_____</td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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> </u> | _____ | Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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> </u> | _____ | | | | | | | | | | | | | | | | | | | |
| Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>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.</p> | | | | | | | | | | | | | | | | | | | |
| | <p><i>3/ Describe on a Continuation Sheet.</i></p> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESBA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. 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> | |

FORM CASB DS-1 (REV 2/96)

VII - 4

| 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 | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th rowspan="2">Cost Accumulation
(1)</th> <th rowspan="2">Cost Basis
(2)</th> <th rowspan="2">Include Retirees
(3)</th> <th colspan="2">Purchased Insurance Rating
(4)</th> <th colspan="2">Self-Insurance
Projected Average Loss
(5)</th> </tr> <tr> <th>Rate</th> <th>Expense</th> <th>Loss</th> <th>Expense</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td>(A)</td> <td>(B)</td> <td>(C)</td> <td>(D)</td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation
(1) | Cost Basis
(2) | Include Retirees
(3) | Purchased Insurance Rating
(4) | | Self-Insurance
Projected Average Loss
(5) | | Rate | Expense | Loss | Expense | | | | | (A) | (B) | (C) | (D) |
| Policy or Self-Insurance Plan | Cost Accumulation
(1) | Cost Basis
(2) | Include Retirees
(3) | | | | | Purchased Insurance Rating
(4) | | Self-Insurance
Projected Average Loss
(5) | | | | | | | | | | | | | |
| | | | | Rate | Expense | Loss | Expense | | | | | | | | | | | | | | | | |
| | | | | (A) | (B) | (C) | (D) | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 5

| 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 | <p>Continued.</p> <p>Column (3) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FFR 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, FFR benefits for retirees are a part of a FFR plan previously reported under 7.2.0.
 Y. Other <input type="checkbox"/></p> <p>Column (4) - Purchased Insurance Rating Basis</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 <input type="checkbox"/>
 Z. Not applicable</p> <p>Column (5) - Projected Average Loss</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 <input type="checkbox"/>
 Z. Not applicable</p> <p>Column (6) - Insurance Administrative Expenses</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 pools.
 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 pools. (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 <input type="checkbox"/>
 Z. Not applicable</p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VII - 6

| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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 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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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) | |

FORM CASB DS-1 (REV 2/90)

VII - 7

| 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>Employee Stock Ownership Plans (ESOPs). 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>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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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. Valuation of Stock or Non-Cash Assets. 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. Forfeitures and Dividends. 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. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated.</p> | |

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VII - 8

| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.6.0 | <p>Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)</p> <p>B. <input type="checkbox"/> No (Proceed to Part VIII)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.6.1 | <p>Worker's Compensation, Liability and Property Insurance Coverage.</p> <p>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 90 percent of the costs allocable to this segment or business unit for each line of insurance identified.)</p> <p>Description of Line of Insurance Coverage: _____</p> <table border="1"> <thead> <tr> <th>Policy or Self-Insurance Plan</th> <th>Cost Accumulation</th> <th>Cost Basis</th> <th>Crediting of Dividends and Earned Refunds</th> <th>Projected Average Loss</th> <th>Self-Insurance Administrative Expenses</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <u> </u></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self insurance
 C. Purchased insurance from a captive insurer
 Y. Other <u> </u></p> <p><u> </u> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

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VII - 9

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - DEFERRED COMPENSATION
AND INSURANCE COST | |
|---|--|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 7.6.1 | <p>Continued.</p> <p>Column (3) - Crediting of Dividends and Earned Refunds</p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>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 9904.416-606(1)(iv).
 E. Manually Rated - not applicable
 Y. Other, or more than one <u> </u>
 Z. Not applicable</p> <p>Column (4) - Projected Average Loss</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. 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. <u> </u>
 Z. Not applicable</p> <p>Column (5) - Insurance Administration Expenses</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 pools.
 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 pools. (Describe pools) 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> </u>
 Z. Not applicable</p> <p><u> </u> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VIII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | | | | | | |
|---|---|--|--|---------------------------------|--|-----|-----|-----|
| Item No. | Item description | | | | | | | |
| | <p align="center">Part VIII Instructions</p> <p>FOR HOME OFFICE, AS APPLICABLE (Includes home office base operations of subsidiaries, joint ventures, subsidiaries, etc.). 3/</p> <p>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.</p> <p>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.</p> <p>B.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table border="0" style="width: 100%; margin-left: 40px;"> <tr> <td style="text-align: center;">Segment or
Other Intermediate Home Office</td> <td style="text-align: center;">CAS Covered
Government Sales</td> <td style="text-align: center;">Government Sales as a
Percentage of Total Sales</td> </tr> <tr> <td style="text-align: center;">(1)</td> <td style="text-align: center;">(2)</td> <td style="text-align: center;">(3)</td> </tr> </table> <p>B.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.)</p> <ol style="list-style-type: none"> A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices B. <input type="checkbox"/> Part VI - Other Costs and Credits C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs Z. <input type="checkbox"/> Not Applicable <p>3/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | (1) | (2) | (3) |
| Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | | | | | | |
| (1) | (2) | (3) | | | | | | |

FORM CASB DS-1 (REV 2/96)

VIII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</p> <p>For classification purposes, three methods of allocation, defined as follows, are to be used:</p> <ol 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 align="center">Allocation Base Codes</p> <ol 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 9904.403-501c) 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 3/ <p>(On a continuation sheet, under each of the headings B.3.1, B.3.2, and B.3.3 enter the type of expense 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.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 9904.403-406(5)(3)).</p> <p>3/ Describe on a Continuation Sheet.</p> | |

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VIII - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|---|---|--|
| Item No. | Item description | | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | | |
| 8.3.1 | Directly Allocated | | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| 8.3.2 | Homogeneous Expense Pools | Allocation Base Code | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|--|---|--|
| Item No. | Item description | | |
| 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 the home office, identify on a continuation sheet the classification of the expense and the name of the reporting unit incurring the expense. | | |

FORM CASB DS-1 (REV 2/96)

VIII - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - DEPRECIATION AND
CAPITALIZATION PRACTICES |
|---|---|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item description | |
| 5.6.0 | <p>Criteria for Capitalization. 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 _____</p> <p>(b) Minimum service life years _____</p> | |
| 5.7.0 | <p>Group or Mass Purchase. 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 Yes is marked, provide the minimum aggregate dollar amount capitalized.)</p> <p>A. <input type="checkbox"/> Yes
 <input type="checkbox"/> Minimum aggregate dollar amount capitalized _____</p> <p>B. <input type="checkbox"/> No</p> | |

FORM CASB DS-1 (REV 2/96)

V - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS | | |
|---|---|-----------------------------------|--------------------------|------------------|
| | | NAME OF REPORTING UNIT | | |
| Item No. | Item description | | | |
| Part VI 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 (ii) 4., <u>General Instructions</u> . | | | | |
| 6.1.0 | Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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.) | | | |
| 6.1.1 | Charges for Vacation Pay | Salaried | | |
| | | Hourly
(1) | Non-
exempt 3/
(2) | Exempt 3/
(3) |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) 2/ | ___ | ___ | ___ |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) 2/ | ___ | ___ | ___ |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) 2/ | ___ | ___ | ___ |
| 6.1.4 | Credits for Unused or Unpaid
Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally
charged at Least Once Annually | ___ | ___ | ___ |
| | B. Credited to Indirect Cost Pools
at Least Once Annually | ___ | ___ | ___ |
| | C. Carried Over to Future Cost
Accounting Periods 2/ | ___ | ___ | ___ |
| | Y. Other(s) 2/ | ___ | ___ | ___ |
| | Z. Not Applicable | ___ | ___ | ___ |
| 3/ | For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| 2/ | Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/96)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item description | |
| 6.2.0 | <p>Supplemental Unemployment (Extended Layoff) Benefit Plans. 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. ___ When actual payments are made directly to employees</p> <p>B. ___ When accrued (book account or funds set aside but no trust fund involved)</p> <p>C. ___ When contributions are made to a nonforfeitable trust fund</p> <p>D. ___ Not charged</p> <p>Y. ___ Other(s) <u> </u>/</p> <p>Z. ___ Not applicable</p> | |
| 6.3.0 | <p>Severance Pay and Early Retirement. 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. ___ Actual payments made</p> <p>B. ___ Accrued amounts on the basis of past experience</p> <p>C. ___ Not charged</p> <p>Y. ___ Other(s) <u> </u>/</p> <p>Z. ___ Not applicable</p> | |
| 6.4.0 | <p>Incidental Receipts. (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. ___ The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged</p> <p>B. ___ 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. ___ The entire amount of the receipt is credited directly to Other (Miscellaneous) Income</p> <p>Y. ___ Other(s) <u> </u>/</p> <p>Z. ___ Not applicable</p> | |
| <p><u> </u>/ Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.5.0 | <p>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.)</p> <p>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</p> <p>B. ___ Same as above, except the proceeds are not reduced by all applicable costs</p> <p>C. ___ Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged</p> <p>D. ___ Proceeds are credited to Other (Miscellaneous) Income</p> <p>Y. ___ Other(s) <u> </u>/</p> <p>Z. ___ Not applicable</p> | |
| <p><u> </u>/ Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 614, <i>General Instructions</i>.</p> <p>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 lines and enter number of plans.)</p> <table border="0"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td>___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td></td> </tr> <tr> <td> a. Costs are measured and assigned on accrual basis</td> <td>___</td> </tr> <tr> <td> b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td></td> </tr> <tr> <td> a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>___</td> </tr> <tr> <td> b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td> c. Collectively bargained plan treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>Y. ___ Other 3/</td> <td>___</td> </tr> <tr> <td>Z. ___ Not Applicable (Proceed to Item 7.2.0)</td> <td></td> </tr> </tbody> </table> <p>3/ Describe on a Continuation Sheet.</p> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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 3/ | ___ | Z. ___ Not Applicable (Proceed to Item 7.2.0) | |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 3/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. ___ Not Applicable (Proceed to Item 7.2.0) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASS DS-1 (REV 2/96)

VII - 1

| 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>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 990, if any</p> <p>C. The plan number as reported on IRS Form 990, if any</p> <p>D. Is there a funding agency established for the plan?</p> <p>E. Indicate where costs are accumulated:</p> <p>(1) Home Office</p> <p>(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 Plans 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> <p>Z. ___ Not applicable. (Proceed to Item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Contribution. 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 these segments.</p> <p>Z. ___ Not applicable, proceed to Item 7.2.0.</p> | |

FORM CASS DS-1 (REV 2/96)

VII - 2

| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>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 items) and enter number of plans.)</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other <u> </u></td> <td>_____</td> </tr> <tr> <td>Z. _____ Not Applicable (Proceed to Item 7.3.0)</td> <td>_____</td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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> </u> | _____ | Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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> </u> | _____ | | | | | | | | | | | | | | | | | | | |
| Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>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.</p> | | | | | | | | | | | | | | | | | | | |
| | <p><i>3/ Describe on a Continuation Sheet.</i></p> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESBA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. 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> | |

FORM CASB DS-1 (REV 2/96)

VII - 4

| 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 | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th rowspan="2">Cost Accumulation</th> <th rowspan="2">Cost Basis</th> <th rowspan="2">Include Retirees</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>Purchased Insurance Rating</th> <th>Projected Average Loss</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Include Retirees | Self-Insurance | | Purchased Insurance Rating | Projected Average Loss | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Include Retirees | | | | | Self-Insurance | | | | | | | | | | | | | | | |
| | | | | Purchased Insurance Rating | Projected Average Loss | | | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 5

| 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 | <p>Continued.</p> <p>Column (3) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FRB 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, FRB benefits for retirees are a part of a FRB plan previously reported under 7.2.0.
 Y. Other <input type="checkbox"/></p> <p>Column (4) - Purchased Insurance Rating Basis</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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p>Column (5) - Projected Average Loss</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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p>Column (6) - Insurance Administrative Expenses</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 pools.
 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 pools. (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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VII - 6

| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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 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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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) | |

FORM CASB DS-1 (REV 2/90)

VII - 7

| 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>Employee Stock Ownership Plans (ESOPs). 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>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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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. Valuation of Stock or Non-Cash Assets. 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. Forfeitures and Dividends. 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. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated.</p> | |

FORM CASB DS-1 (REV 2/90)

VII - 8

| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.6.0 | <p>Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)</p> <p>B. <input type="checkbox"/> No (Proceed to Part VIII)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.6.1 | <p>Worker's Compensation, Liability and Property Insurance Coverage.</p> <p>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 90 percent of the costs allocable to this segment or business unit for each line of insurance identified.)</p> <p>Description of Line of Insurance Coverage: _____</p> <table border="1"> <thead> <tr> <th>Policy or Self-Insurance Plan</th> <th>Cost Accumulation</th> <th>Cost Basis</th> <th>Crediting of Dividends and Earned Refunds</th> <th>Projected Average Loss</th> <th>Self-Insurance Administrative Expenses</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <u> </u>/</p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self insurance
 C. Purchased insurance from a captive insurer
 Y. Other <u> </u>/</p> <p><u> </u>/ Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 9

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - DEFERRED COMPENSATION
AND INSURANCE COST | |
|---|--|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 7.6.1 | <p>Continued.</p> <p>Column (3) - Crediting of Dividends and Earned Refunds</p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>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 9904.416-606(1)(iv).
 E. Manually Rated - not applicable
 Y. Other, or more than one <u> </u>/
 Z. Not applicable</p> <p>Column (4) - Projected Average Loss</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. 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. <u> </u>/
 Z. Not applicable</p> <p>Column (5) - Insurance Administration Expenses</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 pools.
 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 pools. (Describe pools) 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> </u>/
 Z. Not applicable</p> <p><u> </u>/ Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VIII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | | | | | | |
|---|---|--|--|---------------------------------|--|-----|-----|-----|
| Item No. | Item description | | | | | | | |
| | <p align="center">Part VIII Instructions</p> <p>FOR HOME OFFICE, AS APPLICABLE (Includes home office base operations of subsidiaries, joint ventures, subsidiaries, etc.). 3/</p> <p>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.</p> <p>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.</p> <p>B.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table border="0" style="width: 100%; margin-left: 40px;"> <tr> <td style="text-align: center;">Segment or
Other Intermediate Home Office</td> <td style="text-align: center;">CAS Covered
Government Sales</td> <td style="text-align: center;">Government Sales as a
Percentage of Total Sales</td> </tr> <tr> <td style="text-align: center;">(1)</td> <td style="text-align: center;">(2)</td> <td style="text-align: center;">(3)</td> </tr> </table> <p>B.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.)</p> <ol style="list-style-type: none"> A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices B. <input type="checkbox"/> Part VI - Other Costs and Credits C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs Z. <input type="checkbox"/> Not Applicable <p>3/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | (1) | (2) | (3) |
| Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | | | | | | |
| (1) | (2) | (3) | | | | | | |

FORM CASB DS-1 (REV 2/96)

VIII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</p> <p>For classification purposes, three methods of allocation, defined as follows, are to be used:</p> <ol 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 align="center">Allocation Base Codes</p> <ol 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 9904.403-501c) 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 3/ <p>(On a continuation sheet, under each of the headings B.3.1, B.3.2, and B.3.3 enter the type of expense 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.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 9904.403-406(5)(3)).</p> <p>3/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VIII - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|---|---|--|
| Item No. | Item description | | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | | |
| 8.3.1 | Directly Allocated | | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| 8.3.2 | Homogeneous Expense Pools | Allocation Base Code | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|--|---|--|
| Item No. | Item description | | |
| 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 the home office, identify on a continuation sheet the classification of the expense and the name of the reporting unit incurring the expense. | | |

FORM CASB DS-1 (REV 2/96)

VIII - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|------------------------------|--------------------------|
| Item No. | Item description | | | |
| Part VI Instructions | | | | |
| Where a home office either establishes practices or procedures for the types of costs covered in this Part or accrues 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 (b) 4., <i>General Instructions</i> . | | | | |
| 6.1.0 | Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (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.) | | | |
| 6.1.1 | Charges for Vacation Pay | Salaried | | |
| | | Hourly (1) | Non-exempt ^{1/} (2) | Exempt ^{1/} (3) |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.2 | Charges for Holiday Pay | | | |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.3 | Charges for Sick Pay | | | |
| | A. When Accrued (earned) | ___ | ___ | ___ |
| | B. When Taken | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| 6.1.4 | Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay | | | |
| | A. Credited to Accounts Originally charged at Least Once Annually | ___ | ___ | ___ |
| | B. Credited to Indirect Cost Pools at Least Once Annually | ___ | ___ | ___ |
| | C. Carried Over to Future Cost Accounting Periods ^{2/} | ___ | ___ | ___ |
| | Y. Other(s) ^{2/} | ___ | ___ | ___ |
| | Z. Not Applicable | ___ | ___ | ___ |
| | ^{1/} For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206. | | | |
| | ^{2/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/96)

VI - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT | | |
|---|---|---|--|--|
| Item No. | Item description | | | |
| 6.2.0 | Supplemental Unemployment (Extended Layoff) Benefit Plans. 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.) | | | |
| | A. ___ | When actual payments are made directly to employees | | |
| | B. ___ | When accrued (book account or funds set aside but no trust fund involved) | | |
| | C. ___ | When contributions are made to a nonforfeitable trust fund | | |
| | D. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.3.0 | Severance Pay and Early Retirement Incentive Plans. 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.) | | | |
| | A. ___ | Actual payments made | | |
| | B. ___ | Accrued amounts on the basis of past experience | | |
| | C. ___ | Not charged | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| 6.4.0 | Incidental Receipts. (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.) | | | |
| | A. ___ | The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged | | |
| | B. ___ | 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 | | |
| | C. ___ | The entire amount of the receipt is credited directly to Other (Miscellaneous) Income | | |
| | Y. ___ | Other(s) ^{1/} | | |
| | Z. ___ | Not applicable | | |
| | ^{1/} Describe on a Continuation Sheet. | | | |

FORM CASB DS-1 (REV 2/96)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.5.0 | <p>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.)</p> <p>A. <input type="checkbox"/> 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</p> <p>B. <input type="checkbox"/> Same as above, except the proceeds are not reduced by all applicable costs</p> <p>C. <input type="checkbox"/> Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged</p> <p>D. <input type="checkbox"/> Proceeds are credited to Other (Miscellaneous) income</p> <p>Y. <input type="checkbox"/> Other: 1/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 614., <i>General Instructions</i>.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7.1.0 | <p>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.)</p> <table border="0"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td>___</td> </tr> <tr> <td> 2. Qualified</td> <td>___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td></td> </tr> <tr> <td> a. Costs are measured and assigned on accrual basis</td> <td>___</td> </tr> <tr> <td> b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>___</td> </tr> <tr> <td> 2. Qualified</td> <td></td> </tr> <tr> <td> a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>___</td> </tr> <tr> <td> b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td> c. Collectively bargained plan treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>Y. <input type="checkbox"/> Other: 1/</td> <td>___</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0)</td> <td>___</td> </tr> </tbody> </table> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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. <input type="checkbox"/> Other: 1/ | ___ | Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Other: 1/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 1

| 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>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 Plans 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 90 percent of those defined contribution plan costs allocable to this segment or business unit.)</p> <p>Z. <input type="checkbox"/> Not applicable. (Proceed to item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. 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. Actuarial Cost Method. Identify the actuarial cost method used, including the cost method(s) used to value annuity 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Computation. 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. <input type="checkbox"/> Not applicable, proceed to item 7.2.0.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 2

| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>Post-retirement Benefits (PFBs) 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 PFB 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 items) and enter number of plans.1</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other 1/</td> <td>_____</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0)</td> <td></td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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 1/ | _____ | Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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 1/ | _____ | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>General PFB 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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>G. If this PFB 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 PFB 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.</p> | | | | | | | | | | | | | | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</p> <p>Z. <input type="checkbox"/> Not applicable, proceed to item 7.3.0.</p> | |

FORM CASB DS-1 (REV 2/96)

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| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Includes Retirees</th> <th colspan="3">Self-Insurance</th> </tr> <tr> <th>Cost (1)</th> <th>Cost Basis (2)</th> <th>Purchased Insurance Rating (3)</th> <th>Projected Average Loss (4)</th> <th>Insurance Administrative Expenses (5)</th> </tr> </thead> <tbody> <tr> <td></td> <td>(1)</td> <td>(2)</td> <td>(3)</td> <td>(4)</td> <td>(5)</td> <td>(6)</td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p>3/ Describe on a Continuation Sheet.</p> | | Policy or Self-Insurance Plan | Cost Accumulation | | Includes Retirees | Self-Insurance | | | Cost (1) | Cost Basis (2) | Purchased Insurance Rating (3) | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | (1) | (2) | (3) | (4) | (5) | (6) |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Includes Retirees | Self-Insurance | | | | | | | | | | | | | | | | |
| | Cost (1) | Cost Basis (2) | Purchased Insurance Rating (3) | | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | | | | | | | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | <p>Continued.</p> <p style="text-align: center;">Column (1) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FFR 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.D.
 C. Yes, FFR benefits for retirees are a part of a FFR plan previously reported under 7.2.D.
 Y. Other <u> </u> 1/</p> <p style="text-align: center;">Column (4) - Purchased Insurance Rating Basis</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> </u> 1/
 Z. Not applicable.</p> <p style="text-align: center;">Column (5) - Projected Average Loss</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> </u> 1/
 Z. Not applicable.</p> <p style="text-align: center;">Column (6) - Insurance Administration Expenses</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 pools.
 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 pools. (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> </u> 1/
 Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

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| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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.)
 B. <input 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
 B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
 C. The plan number as reported on IRS Form 9900, if any
 D. Indicate where costs are accumulated:
 (1) Home office
 (2) Segment
 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.
 1. Stock Options
 2. Stock Appreciation Rights
 3. Cash Incentive
 4. Other (explain)</p> <p>B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives.
 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)</p> | |

FORM CASB DS-1 (REV 2/96)

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| 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 | Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)
A. <input type="checkbox"/> Yes (Proceed to Item 7.5.1)
B. <input type="checkbox"/> No (Proceed to Item 7.6.0) | |
| 7.5.1 | General Plan Information. On a continuation sheet, for all ESOPs provide the following information:
A. The plan name
B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
C. The plan number as reported on IRS Form 9900, if any
D. Indicate where costs are accumulated:
(1) Home office
(2) Segment
E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.
F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or No).
G. Indicate whether the ESOP is leveraged or nonleveraged.
H. Valuation of Stock or Non-Cash Assets. 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.
I. Forfeitures and Dividends. 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.
J. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated. | |

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| 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 | | | | | | | | | | | | | | | | | |
| 7.6.0 | Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?
A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)
B. <input type="checkbox"/> 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: _____ <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Cost Basis</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>Projected Average Loss</th> <th>Insurance Administrative Expenses</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>
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 <u> </u>
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 <u> </u>
<u> </u> Describe on a Continuation Sheet. | | Policy or Self-Insurance Plan | Cost Accumulation | | Cost Basis | Self-Insurance | | (1) | (2) | Projected Average Loss | Insurance Administrative Expenses | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Cost Basis | Self-Insurance | | | | | | | | | | | | | |
| | (1) | (2) | Projected Average Loss | | Insurance Administrative Expenses | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |

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| 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 | |
| 7.6.1 | <p>Continued.</p> <p style="text-align: center;"><u>Column (3) - Crediting of Dividends and Earned Refunds</u></p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned.</p> <p>B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned.</p> <p>C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance.</p> <p>D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-60(b)(1)(iv).</p> <p>E. Manually Rated - not applicable.</p> <p>Y. Other, or more than one. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (6) - 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. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</p> <p>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.</p> <p>C. The actual amount of losses are considered to represent the projected average loss for the period.</p> <p>Y. Other, or more than one method. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (5) - 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).</p> <p>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).</p> <p>C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).</p> <p>D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).</p> <p>Y. Other 1/</p> <p>Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

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VII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES | | | | | | |
|---|--|---|---|--|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | | | |
| Item No. | Item description | | | | | | | |
| | <p style="text-align: center;"><u>Part VII Instructions</u></p> <p><u>FOR HOME OFFICE, AS APPLICABLE (includes home office type operations of subsidiaries, joint ventures, partnerships, etc.). 1/</u></p> <p>This part should be completed <u>only</u> 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.</p> <p>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.</p> <p>8.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Segment or
Other Intermediate Home Office
(1)</th> <th style="text-align: center;">CAS Covered
Government Sales
(2)</th> <th style="text-align: center;">Government Sales as a
Percentage of Total Sales
(3)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>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.)</p> <p>A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices</p> <p>B. <input type="checkbox"/> Part VI - Other Costs and Credits</p> <p>C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | |
| Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | | | | |
| | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</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;">Allocation Base Codes</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 B.3.1, B.3.2, and B.3.3 enter the type of expenses or the name of the expense pools). 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.3.0, 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> | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| B.3.1 | <p>Directly Allocated</p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>2. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> | |
| B.3.2 | <p>Homogeneous Expense Pools</p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>(b) Description/Make up of the allocation base:</p> <p>_____</p> <p>2. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>(b) Description/Make up of the allocation base:</p> <p>_____</p> | <p>Allocation Base Code</p> <p>_____</p> <p>_____</p> |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART V - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT: |
|---|--|--|
| Item No. | Item description | |
| 8.3.3 | Residual Expenses | Allocation Basis 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 normal 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. | |

FORM CASB DS-1 (REV 2/96)

VIII - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.2.0 | Supplemental Unemployment (Extended Layoff) Benefit Plans. 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.) | |
| | A. ___ When actual payments are made directly to employees | |
| | B. ___ When accrued (book account or funds set aside but no trust fund involved) | |
| | C. ___ When contributions are made to a nonforfeitable trust fund | |
| | D. ___ Not charged | |
| | Y. ___ Other(s) J/ | |
| | Z. ___ Not applicable | |
| 6.3.0 | Severance Pay and Early Retirement. 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.) | |
| | A. ___ Actual payments made | |
| | B. ___ Accrued amounts on the basis of past experience | |
| | C. ___ Not charged | |
| | Y. ___ Other(s) J/ | |
| | Z. ___ Not applicable | |
| 6.4.0 | Incidental Receipts. (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.) | |
| | A. ___ The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged | |
| | B. ___ 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 | |
| | C. ___ The entire amount of the receipt is credited directly to Other (Miscellaneous) Income | |
| | Y. ___ Other(s) J/ | |
| | Z. ___ Not applicable | |
| | J/ Describe on a Continuation Sheet. | |

FORM CASB DS-1 (REV 2/96)

VI - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 6.5.0 | <p>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.)</p> <p>A. <input type="checkbox"/> 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</p> <p>B. <input type="checkbox"/> Same as above, except the proceeds are not reduced by all applicable costs</p> <p>C. <input type="checkbox"/> Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged</p> <p>D. <input type="checkbox"/> Proceeds are credited to Other (Miscellaneous) income</p> <p>Y. <input type="checkbox"/> Other: 1/</p> <p>Z. <input type="checkbox"/> Not applicable</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-1 (REV 2/96)

VI - 3

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 61 4., General Instructions.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7.1.0 | <p>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.)</p> <table border="0"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td>___</td> </tr> <tr> <td> 2. Qualified</td> <td>___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td></td> </tr> <tr> <td> a. Costs are measured and assigned on accrual basis</td> <td>___</td> </tr> <tr> <td> b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>___</td> </tr> <tr> <td> 2. Qualified</td> <td></td> </tr> <tr> <td> a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>___</td> </tr> <tr> <td> b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td> c. Collectively bargained plan treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>Y. <input type="checkbox"/> Other: 1/</td> <td>___</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0)</td> <td>___</td> </tr> </tbody> </table> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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. <input type="checkbox"/> Other: 1/ | ___ | Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Other: 1/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to Item 7.2.0) | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 1

| 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>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 Plans 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 90 percent of those defined contribution plan costs allocable to this segment or business unit.)</p> <p>Z. <input type="checkbox"/> Not applicable. (Proceed to item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. Where numerous plans are listed under 7.1.0.B. (including 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. Actuarial Cost Method. Identify the actuarial cost method used, including the cost method(s) used to value annuity 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Computation. 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. <input type="checkbox"/> Not applicable, proceed to item 7.2.0.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 2

| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>Post-retirement Benefits (PFBs) 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 PFB 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 items) and enter number of plans.1</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other 1/</td> <td>_____</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0)</td> <td></td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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 1/ | _____ | Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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 1/ | _____ | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>General PFB 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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>G. If this PFB 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 PFB 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.</p> | | | | | | | | | | | | | | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</p> <p>Z. <input type="checkbox"/> Not applicable, proceed to item 7.3.0.</p> | |

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| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Includes Retirees</th> <th colspan="3">Self-Insurance</th> </tr> <tr> <th>Cost Basis (1)</th> <th>Cost Basis (2)</th> <th>Purchased Insurance Rating (3)</th> <th>Projected Average Loss (4)</th> <th>Insurance Administrative Expenses (5)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p>3/ Describe on a Continuation Sheet.</p> | | Policy or Self-Insurance Plan | Cost Accumulation | | Includes Retirees | Self-Insurance | | | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Includes Retirees | Self-Insurance | | | | | | | | | | | | | | | | |
| | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

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| 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 | <p><i>Continued.</i></p> <p style="text-align: center;">Column (1) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FFR 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, FFR benefits for retirees are a part of a FFR plan previously reported under 7.2.0.
 Y. Other <i>/</i></p> <p style="text-align: center;">Column (4) - Purchased Insurance Rating Basis</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 <i>/</i>
 Z. Not applicable.</p> <p style="text-align: center;">Column (5) - Projected Average Loss</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 <i>/</i>
 Z. Not applicable.</p> <p style="text-align: center;">Column (6) - Insurance Administration Expenses</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 pools.
 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 pools. (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 <i>/</i>
 Z. Not applicable.</p> <p><i>/</i> Describe on a Continuation Sheet.</p> | |

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| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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.)
 B. <input 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
 B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
 C. The plan number as reported on IRS Form 9900, if any
 D. Indicate where costs are accumulated:
 (1) Home office
 (2) Segment
 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.
 1. Stock Options
 2. Stock Appreciation Rights
 3. Cash Incentive
 4. Other (explain)</p> <p>B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives.
 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)</p> | |

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| 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 | Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)
A. <input type="checkbox"/> Yes (Proceed to Item 7.5.1)
B. <input type="checkbox"/> No (Proceed to Item 7.6.0) | |
| 7.5.1 | General Plan Information. On a continuation sheet, for all ESOPs provide the following information:
A. The plan name
B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
C. The plan number as reported on IRS Form 9900, if any
D. Indicate where costs are accumulated:
(1) Home office
(2) Segment
E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.
F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or No).
G. Indicate whether the ESOP is leveraged or nonleveraged.
H. Valuation of Stock or Non-Cash Assets. 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.
I. Forfeitures and Dividends. 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.
J. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated. | |

| COST ACCOUNTING STANDARDS BOARD
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REQUIRED BY PUBLIC LAW 100-679 | | PART VII - DEFERRED COMPENSATION
AND INSURANCE COST | | | | | | | | | | | | | | |
|---|--|--|---|--|--|----------------|--|-----|-----|-----|-----|--|--|--|---|--|
| | | NAME OF REPORTING UNIT | | | | | | | | | | | | | | |
| Item No. | Item description | | | | | | | | | | | | | | | |
| 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. <input type="checkbox"/> Yes (Complete Item 7.6.1.)
B. <input type="checkbox"/> 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: _____ <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td> Crediting of Dividends and Earned Refunds </td> <td> Projected Average Administrative Expense </td> </tr> </tbody> </table>
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 <u> </u>
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 <u> </u>
<u> </u> Describe on a Continuation Sheet. | | Policy or Self-Insurance Plan | Cost Accumulation | | Self-Insurance | | (1) | (2) | (3) | (4) | | | | Crediting of Dividends and Earned Refunds | Projected Average Administrative Expense |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Self-Insurance | | | | | | | | | | | | |
| | (1) | (2) | (3) | (4) | | | | | | | | | | | | |
| | | | Crediting of Dividends and Earned Refunds | Projected Average Administrative Expense | | | | | | | | | | | | |

| 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 | |
| 7.6.1 | <p>Continued.</p> <p style="text-align: center;"><u>Column (3) - Crediting of Dividends and Earned Refunds</u></p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned.</p> <p>B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned.</p> <p>C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance.</p> <p>D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-60(b)(1)(iv).</p> <p>E. Manually Rated - not applicable.</p> <p>Y. Other, or more than one. ^{1/}</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (6) - 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. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</p> <p>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.</p> <p>C. The actual amount of losses are considered to represent the projected average loss for the period.</p> <p>Y. Other, or more than one method. ^{1/}</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (5) - 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).</p> <p>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).</p> <p>C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).</p> <p>D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).</p> <p>Y. Other ^{1/}</p> <p>Z. Not applicable.</p> <p>^{1/} Describe on a Continuation Sheet.</p> | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES | | | | | | |
|---|---|---|---|--|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | | | |
| Item No. | Item description | | | | | | | |
| | <p style="text-align: center;"><u>Part VIII Instructions</u></p> <p><u>FOR HOME OFFICE, AS APPLICABLE (includes home office type operations of subsidiaries, joint ventures, partnerships, etc.). ^{1/}</u></p> <p>This part should be completed <u>only</u> 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.</p> <p>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.</p> <p>8.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Segment or
Other Intermediate Home Office
(1)</th> <th style="text-align: center;">CAS Covered
Government Sales
(2)</th> <th style="text-align: center;">Government Sales as a
Percentage of Total Sales
(3)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>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.)</p> <p>A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices</p> <p>B. <input type="checkbox"/> Part VI - Other Costs and Credits</p> <p>C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>^{1/} For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | |
| Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | | | | |
| | | | | | | | | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</p> <p>For classification purposes, three methods of allocation, defined as follows, are to be used:</p> <p>(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;</p> <p>(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</p> <p>(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> <p style="text-align: center;">Allocation Base Codes</p> <p>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> <p>(On a continuation sheet, under each of the headings B.3.1, B.3.2, and B.3.3 enter the type of expenses or the name of the expense pools). 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 B.3.2 and B.3.3 enter one of the Allocation Base Codes A through O, 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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.3.0, 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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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| B.3.1 | <p>Directly Allocated</p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:
 _____</p> <p>2. _____</p> <p>(a) Major functions, activities, and elements of cost include:
 _____</p> | |
| B.3.2 | Homogeneous Expense Pools | Allocation Base Code |
| | 1. _____ | _____ |
| | (a) Major functions, activities, and elements of cost include:
_____ | |
| | (b) Description/Make up of the allocation base:
_____ | |
| | 2. _____ | _____ |
| | (a) Major functions, activities, and elements of cost include:
_____ | |
| | (b) Description/Make up of the allocation base:
_____ | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART Vb - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT: |
|---|---|---|
| Item No. | Item description | |
| 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. | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART VI - OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item description | |
| 8.5.0 | 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) 3/ | |
| | Z. _____ Not applicable. | |
| | 3/ Describe on a Continuation Sheet. | |

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| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 614, <i>General Instructions</i>.</p> <p>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 lines and enter number of plans.)</p> <table border="1"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td>___</td> </tr> <tr> <td> 2. Qualified</td> <td>___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td> 1. Non-Qualified</td> <td></td> </tr> <tr> <td> a. Costs are measured and assigned on accrual basis</td> <td>___</td> </tr> <tr> <td> b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>___</td> </tr> <tr> <td> 2. Qualified</td> <td></td> </tr> <tr> <td> a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>___</td> </tr> <tr> <td> b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td> c. Collectively bargained plan treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>Y. ___ Other 3/</td> <td>___</td> </tr> <tr> <td>Z. ___ Not Applicable (Proceed to Item 7.2.0)</td> <td></td> </tr> </tbody> </table> <p>3/ Describe on a Continuation Sheet.</p> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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 3/ | ___ | Z. ___ Not Applicable (Proceed to Item 7.2.0) | |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 3/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. ___ Not Applicable (Proceed to Item 7.2.0) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASS DS-1 (REV 2/96)

VII - 1

| 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>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 990, if any</p> <p>C. The plan number as reported on IRS Form 990, if any</p> <p>D. Is there a funding agency established for the plan?</p> <p>E. Indicate where costs are accumulated:</p> <p>(1) Home Office</p> <p>(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 Plans 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> <p>Z. ___ Not applicable. (Proceed to Item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Contribution. 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 these segments.</p> <p>Z. ___ Not applicable, proceed to Item 7.2.0.</p> | |

FORM CASS DS-1 (REV 2/96)

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| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>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 items) and enter number of plans.)</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other <u> </u></td> <td>_____</td> </tr> <tr> <td>Z. _____ Not Applicable (Proceed to Item 7.3.0)</td> <td>_____</td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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> </u> | _____ | Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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> </u> | _____ | | | | | | | | | | | | | | | | | | | |
| Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>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.</p> | | | | | | | | | | | | | | | | | | | |
| | <p><i>3/ Describe on a Continuation Sheet.</i></p> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. 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> | |

FORM CASB DS-1 (REV 2/96)

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| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th rowspan="2">Cost Accumulation (1)</th> <th rowspan="2">Cost Basis (2)</th> <th rowspan="2">Include Retirees (3)</th> <th colspan="2">Purchased Insurance Rating (4)</th> <th colspan="2">Self-Insurance Administrative Expense (5)</th> </tr> <tr> <th>Projected Average Loss</th> <th>Insurance Expense</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation (1) | Cost Basis (2) | Include Retirees (3) | Purchased Insurance Rating (4) | | Self-Insurance Administrative Expense (5) | | Projected Average Loss | Insurance Expense | | | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation (1) | Cost Basis (2) | Include Retirees (3) | | | | | Purchased Insurance Rating (4) | | Self-Insurance Administrative Expense (5) | | | | | | | | | | | |
| | | | | Projected Average Loss | Insurance Expense | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | <p>Continued.</p> <p>Column (3) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FFR 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, FFR benefits for retirees are a part of a FFR plan previously reported under 7.2.0.
 Y. Other <input type="checkbox"/></p> <p>Column (4) - Purchased Insurance Rating Basis</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 <input type="checkbox"/>
 Z. Not applicable</p> <p>Column (5) - Projected Average Loss</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 <input type="checkbox"/>
 Z. Not applicable</p> <p>Column (6) - Insurance Administrative Expenses</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 pools.
 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 pools. (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 <input type="checkbox"/>
 Z. Not applicable</p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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 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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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) | |

FORM CASB DS-1 (REV 2/90)

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| 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>Employee Stock Ownership Plans (ESOPs). 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>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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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. Valuation of Stock or Non-Cash Assets. 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. Forfeitures and Dividends. 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. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated.</p> | |

FORM CASB DS-1 (REV 2/90)

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| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.6.0 | <p>Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)</p> <p>B. <input type="checkbox"/> No (Proceed to Part VIII)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.6.1 | <p>Worker's Compensation, Liability and Property Insurance Coverage.</p> <p>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 90 percent of the costs allocable to this segment or business unit for each line of insurance identified.)</p> <p>Description of Line of Insurance Coverage: _____</p> <table border="1"> <thead> <tr> <th>Policy or Self-Insurance Plan</th> <th>Cost Accumulation</th> <th>Cost Basis</th> <th>Crediting of Dividends and Earned Refunds</th> <th>Projected Average Loss</th> <th>Self-Insurance Administrative Expenses</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <u> </u></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self insurance
 C. Purchased insurance from a captive insurer
 Y. Other <u> </u></p> <p><u> </u> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 9

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - DEFERRED COMPENSATION
AND INSURANCE COST | |
|---|---|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 7.6.1 | <p>Continued.</p> <p>Column (3) - Crediting of Dividends and Earned Refunds</p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>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 9904.416-606(1)(iv).
 E. Manually Rated - not applicable
 Y. Other, or more than one <u> </u>/
 Z. Not applicable</p> <p>Column (4) - Projected Average Loss</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. 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. <u> </u>/
 Z. Not applicable</p> <p>Column (5) - Insurance Administration Expenses</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 pools.
 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 pools. (Describe pools) 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> </u>/
 Z. Not applicable</p> <p><u> </u> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VIII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | | | | | | |
|---|---|--|--|---------------------------------|--|-----|-----|-----|
| Item No. | Item description | | | | | | | |
| | <p align="center">Part VIII Instructions</p> <p>FOR HOME OFFICE, AS APPLICABLE (Includes home office base operations of subsidiaries, joint ventures, subsidiaries, etc.). 3/</p> <p>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.</p> <p>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.</p> <p>B.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table border="0" style="width: 100%; margin-left: 40px;"> <tr> <td style="text-align: center;">Segment or
Other Intermediate Home Office</td> <td style="text-align: center;">CAS Covered
Government Sales</td> <td style="text-align: center;">Government Sales as a
Percentage of Total Sales</td> </tr> <tr> <td style="text-align: center;">(1)</td> <td style="text-align: center;">(2)</td> <td style="text-align: center;">(3)</td> </tr> </table> <p>B.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.)</p> <ol style="list-style-type: none"> A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices B. <input type="checkbox"/> Part VI - Other Costs and Credits C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs Z. <input type="checkbox"/> Not Applicable <p>3/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | (1) | (2) | (3) |
| Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | | | | | | |
| (1) | (2) | (3) | | | | | | |

FORM CASB DS-1 (REV 2/96)

VIII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</p> <p>For classification purposes, three methods of allocation, defined as follows, are to be used:</p> <ol 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 align="center">Allocation Base Codes</p> <ol 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 9904.403-501c) 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 3/ <p>(On a continuation sheet, under each of the headings B.3.1, B.3.2, and B.3.3 enter the type of expense 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.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 9904.403-406(5)(3)).</p> <p>3/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VIII - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| 8.3.1 | Directly Allocated | |
| | 1. _____
(a) Major functions, activities, and elements of cost include:

_____ | |
| | 2. _____
(a) Major functions, activities, and elements of cost include:

_____ | |
| 8.3.2 | <u>Homogeneous Expense Pools</u> | <u>Allocation Base Code</u> |
| | 1. _____
(a) Major functions, activities, and elements of cost include:

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

_____ | |
| | 2. _____
(a) Major functions, activities, and elements of cost include:

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

_____ | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 8.3.3 | <u>Residual Expenses</u> | <u>Allocation Base Code</u> |
| | (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 the home office, identify on a continuation sheet the classification of the expense and the name of the reporting unit incurring the expense. | |

FORM CASB DS-1 (REV 2/96)

VIII - 4

| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p align="center">Part VII Instructions</p> <p>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.</p> <p>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.</p> <p>Where a home office either establishes practices or procedures for the types of costs covered in this Part VII 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 614, <i>General Instructions</i>.</p> <p>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 lines and enter number of plans.)</p> <table border="0"> <thead> <tr> <th>Type of Pension Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td>___</td> </tr> <tr> <td>B. Defined-Benefit Plan</td> <td></td> </tr> <tr> <td>1. Non-Qualified</td> <td></td> </tr> <tr> <td> a. Costs are measured and assigned on accrual basis</td> <td>___</td> </tr> <tr> <td> b. Costs are measured and assigned on cash (pay-as-you-go) basis</td> <td>___</td> </tr> <tr> <td>2. Qualified</td> <td></td> </tr> <tr> <td> a. Trusteed (Subject to ERISA's minimum funding requirements)</td> <td>___</td> </tr> <tr> <td> b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td> c. Collectively bargained plan treated as a defined-contribution plan</td> <td>___</td> </tr> <tr> <td>Y. ___ Other 3/</td> <td>___</td> </tr> <tr> <td>Z. ___ Not Applicable (Proceed to Item 7.2.0)</td> <td></td> </tr> </tbody> </table> <p>3/ Describe on a Continuation Sheet.</p> | | Type of Pension Plan | Number of Plans | A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | 1. Non-Qualified | ___ | 2. Qualified | ___ | 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 3/ | ___ | Z. ___ Not Applicable (Proceed to Item 7.2.0) | |
| Type of Pension Plan | Number of Plans | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1. Non-Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Qualified | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 3/ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. ___ Not Applicable (Proceed to Item 7.2.0) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASS DS-1 (REV 2/96)

VII - 1

| 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>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 990, if any</p> <p>C. The plan number as reported on IRS Form 990, if any</p> <p>D. Is there a funding agency established for the plan?</p> <p>E. Indicate where costs are accumulated:</p> <p>(1) Home Office</p> <p>(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 Plans 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> <p>Z. ___ Not applicable. (Proceed to Item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Contribution. 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 these segments.</p> <p>Z. ___ Not applicable, proceed to Item 7.2.0.</p> | |

FORM CASS DS-1 (REV 2/96)

VII - 2

| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>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 items) and enter number of plans.)</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-Insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other <u> </u></td> <td>_____</td> </tr> <tr> <td>Z. _____ Not Applicable (Proceed to Item 7.3.0)</td> <td>_____</td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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> </u> | _____ | Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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> </u> | _____ | | | | | | | | | | | | | | | | | | | |
| Z. _____ Not Applicable (Proceed to Item 7.3.0) | _____ | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>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.</p> | | | | | | | | | | | | | | | | | | | |
| | <p><i>3/ Describe on a Continuation Sheet.</i></p> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. 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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| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th rowspan="2">Cost Accumulation (1)</th> <th rowspan="2">Cost Basis (2)</th> <th rowspan="2">Includes Retirees (3)</th> <th colspan="2">Purchased Insurance Rating (4)</th> <th colspan="2">Self-Insurance Administrative Expenses (5)</th> </tr> <tr> <th>Projected Average Loss</th> <th>Insurance Expense</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation (1) | Cost Basis (2) | Includes Retirees (3) | Purchased Insurance Rating (4) | | Self-Insurance Administrative Expenses (5) | | Projected Average Loss | Insurance Expense | | | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation (1) | Cost Basis (2) | Includes Retirees (3) | | | | | Purchased Insurance Rating (4) | | Self-Insurance Administrative Expenses (5) | | | | | | | | | | | |
| | | | | Projected Average Loss | Insurance Expense | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

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| 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 | <p>Continued.</p> <p>Column (3) - Includes Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FRB 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, FRB benefits for retirees are a part of a FRB plan previously reported under 7.2.0.
 Y. Other <input type="checkbox"/></p> <p>Column (4) - Purchased Insurance Rating Basis</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 <input type="checkbox"/>
 Z. Not applicable</p> <p>Column (5) - Projected Average Loss</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 <input type="checkbox"/>
 Z. Not applicable</p> <p>Column (6) - Insurance Administrative Expenses</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 pools.
 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 pools. (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 <input type="checkbox"/>
 Z. Not applicable</p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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 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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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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| 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>Employee Stock Ownership Plans (ESOPs). 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>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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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. Valuation of Stock or Non-Cash Assets. 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. Forfeitures and Dividends. 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. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated.</p> | |

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| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.6.0 | <p>Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)</p> <p>B. <input type="checkbox"/> No (Proceed to Part VIII)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.6.1 | <p>Worker's Compensation, Liability and Property Insurance Coverage.</p> <p>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 90 percent of the costs allocable to this segment or business unit for each line of insurance identified.)</p> <p>Description of Line of Insurance Coverage: _____</p> <table border="1"> <thead> <tr> <th>Policy or Self-Insurance Plan</th> <th>Cost Accumulation</th> <th>Cost Basis</th> <th>Crediting of Dividends and Earned Refunds</th> <th>Projected Average Loss</th> <th>Self-Insurance Administrative Expenses</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <u> </u></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self insurance
 C. Purchased insurance from a captive insurer
 Y. Other <u> </u></p> <p><u> </u> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - DEFERRED COMPENSATION
AND INSURANCE COST | |
|---|---|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 7.6.1 | <p>Continued.</p> <p>Column (3) - Crediting of Dividends and Earned Refunds</p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>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 9904.416-606(1)(iv).
 E. Manually Rated - not applicable
 Y. Other, or more than one <u> </u>/
 Z. Not applicable</p> <p>Column (4) - Projected Average Loss</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. 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. <u> </u>/
 Z. Not applicable</p> <p>Column (5) - Insurance Administration Expenses</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 pools.
 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 pools. (Describe pools) 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> </u>/
 Z. Not applicable</p> <p><u> </u> Describe on a Continuation Sheet.</p> | | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | | | | | | |
|---|---|--|--|---------------------------------|--|-----|-----|-----|
| Item No. | Item description | | | | | | | |
| | <p align="center">Part VIII Instructions</p> <p>FOR HOME OFFICE, AS APPLICABLE (Includes home office base operations of subsidiaries, joint ventures, subsidiaries, etc.). 3/</p> <p>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.</p> <p>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.</p> <p>B.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table border="0" style="width: 100%; margin-left: 40px;"> <tr> <td style="text-align: center;">Segment or
Other Intermediate Home Office</td> <td style="text-align: center;">CAS Covered
Government Sales</td> <td style="text-align: center;">Government Sales as a
Percentage of Total Sales</td> </tr> <tr> <td style="text-align: center;">(1)</td> <td style="text-align: center;">(2)</td> <td style="text-align: center;">(3)</td> </tr> </table> <p>B.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.)</p> <ol style="list-style-type: none"> A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices B. <input type="checkbox"/> Part VI - Other Costs and Credits C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs Z. <input type="checkbox"/> Not Applicable <p>3/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | (1) | (2) | (3) |
| Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | | | | | | |
| (1) | (2) | (3) | | | | | | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</p> <p>For classification purposes, three methods of allocation, defined as follows, are to be used:</p> <ol 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 align="center">Allocation Base Codes</p> <ol 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 9904.403-501c) 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 3/ <p>(On a continuation sheet, under each of the headings B.3.1, B.3.2, and B.3.3 enter the type of expense 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.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 9904.403-406(5)(3)).</p> <p>3/ Describe on a Continuation Sheet.</p> | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|---|---|--|
| Item No. | Item description | | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | | |
| 8.3.1 | Directly Allocated | | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| 8.3.2 | Homogeneous Expense Pools | Allocation Base Code | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|--|---|--|
| Item No. | Item description | | |
| 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 the home office, identify on a continuation sheet the classification of the expense and the name of the reporting unit incurring the expense. | | |

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| 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>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 Plans 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 90 percent of those defined contribution plan costs allocable to this segment or business unit.)</p> <p>Z. <input type="checkbox"/> Not applicable. (Proceed to item 7.1.3)</p> | |
| 7.1.3 | <p>Defined-Benefit Plans. Where numerous plans are listed under 7.1.0.B. (including 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. Actuarial Cost Method. Identify the actuarial cost method used, including the cost method(s) used to value annuity 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. Actuarial Assumptions. 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. Market Value of Funding Agency Assets. 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. Basis for Cost Computation. 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. <input type="checkbox"/> Not applicable, proceed to item 7.2.0.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 2

| 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 | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>Post-retirement Benefits (PFBs) 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 PFB 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 items) and enter number of plans.1</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other 1/</td> <td>_____</td> </tr> <tr> <td>Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0)</td> <td></td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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 1/ | _____ | Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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 1/ | _____ | | | | | | | | | | | | | | | | | | | |
| Z. <input type="checkbox"/> Not Applicable (Proceed to item 7.3.0) | | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>General PFB 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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>G. If this PFB 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 PFB 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.</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</p> <p>Z. <input type="checkbox"/> Not applicable, proceed to item 7.3.0.</p> | |

FORM CASB DS-1 (REV 2/96)

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| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Includes Retirees</th> <th colspan="3">Self-Insurance</th> </tr> <tr> <th>Cost Basis (1)</th> <th>Cost Basis (2)</th> <th>Purchased Insurance Rating (3)</th> <th>Projected Average Loss (4)</th> <th>Insurance Administrative Expenses (5)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p>3/ Describe on a Continuation Sheet.</p> | | Policy or Self-Insurance Plan | Cost Accumulation | | Includes Retirees | Self-Insurance | | | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Includes Retirees | Self-Insurance | | | | | | | | | | | | | | | | |
| | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | <p>Continued.</p> <p style="text-align: center;">Column (1) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FFR 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, FFR benefits for retirees are a part of a FFR plan previously reported under 7.2.0.
 Y. Other <u> </u> 1/</p> <p style="text-align: center;">Column (4) - Purchased Insurance Rating Basis</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> </u> 1/
 Z. Not applicable.</p> <p style="text-align: center;">Column (5) - Projected Average Loss</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> </u> 1/
 Z. Not applicable.</p> <p style="text-align: center;">Column (6) - Insurance Administration Expenses</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 pools.
 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 pools. (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> </u> 1/
 Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 6

| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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.)
 B. <input 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
 B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
 C. The plan number as reported on IRS Form 9900, if any
 D. Indicate where costs are accumulated:
 (1) Home office
 (2) Segment
 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.
 1. Stock Options
 2. Stock Appreciation Rights
 3. Cash Incentive
 4. Other (explain)</p> <p>B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives.
 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)</p> | |

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VII - 7

| 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 | Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)
A. <input type="checkbox"/> Yes (Proceed to Item 7.5.1)
B. <input type="checkbox"/> No (Proceed to Item 7.6.0) | |
| 7.5.1 | General Plan Information. On a continuation sheet, for all ESOPs provide the following information:
A. The plan name
B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
C. The plan number as reported on IRS Form 9900, if any
D. Indicate where costs are accumulated:
(1) Home office
(2) Segment
E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.
F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or No).
G. Indicate whether the ESOP is leveraged or nonleveraged.
H. Valuation of Stock or Non-Cash Assets. 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.
I. Forfeitures and Dividends. 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.
J. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated. | |

| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.6.0 | Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?
A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)
B. <input type="checkbox"/> 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: _____ <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td>Drilling of Dividends and Earned Refunds</td> <td>Projected Average Administrative Expense</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>
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 <u> </u>
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 <u> </u>
<u> </u> Describe on a Continuation Sheet. | | Policy or Self-Insurance Plan | Cost Accumulation | | Self-Insurance | | (1) | (2) | (3) | (4) | | | | Drilling of Dividends and Earned Refunds | Projected Average Administrative Expense | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Self-Insurance | | | | | | | | | | | | | | | | | |
| | (1) | (2) | (3) | (4) | | | | | | | | | | | | | | | | | |
| | | | Drilling of Dividends and Earned Refunds | Projected Average Administrative Expense | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

| 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 | |
| 7.6.1 | <p>Continued.</p> <p style="text-align: center;"><u>Column (3) - Crediting of Dividends and Earned Refunds</u></p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned.</p> <p>B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned.</p> <p>C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance.</p> <p>D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-60(b)(1)(iv).</p> <p>E. Manually Rated - not applicable.</p> <p>Y. Other, or more than one. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (6) - 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. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</p> <p>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.</p> <p>C. The actual amount of losses are considered to represent the projected average loss for the period.</p> <p>Y. Other, or more than one method. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (5) - 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).</p> <p>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).</p> <p>C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).</p> <p>D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).</p> <p>Y. Other 1/</p> <p>Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES | | | | | | |
|---|--|---|---|--|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | | | |
| Item No. | Item description | | | | | | | |
| | <p style="text-align: center;"><u>Part VII Instructions</u></p> <p><u>FOR HOME OFFICE, AS APPLICABLE (includes home office type operations of subsidiaries, joint ventures, partnerships, etc.). 1/</u></p> <p>This part should be completed <u>only</u> 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.</p> <p>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.</p> <p>8.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Segment or
Other Intermediate Home Office
(1)</th> <th style="text-align: center;">CAS Covered
Government Sales
(2)</th> <th style="text-align: center;">Government Sales as a
Percentage of Total Sales
(3)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>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.)</p> <p>A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices</p> <p>B. <input type="checkbox"/> Part VI - Other Costs and Credits</p> <p>C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | |
| Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | | | | |
| | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</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;">Allocation Base Codes</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 B.3.1, B.3.2, and B.3.3 enter the type of expenses or the name of the expense pools). 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.3.0, 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> | |

FORM CASB DS-1 (REV 2/96)

VII - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| B.3.1 | <p>Directly Allocated</p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>2. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> | |
| B.3.2 | <p>Homogeneous Expense Pools</p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>(b) Description/Make up of the allocation base:</p> <p>_____</p> <p>2. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>(b) Description/Make up of the allocation base:</p> <p>_____</p> | <p>Allocation Base Code</p> <p>_____</p> <p>_____</p> |

FORM CASB DS-1 (REV 2/96)

VII - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART VI - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT: |
|---|--|---|
| Item No. | Item description | |
| 6.3.3 | Residual Expenses | Allocation Base Code |
| | (a) Major functions, activities, and elements of cost include: | |
| | (b) Description/Make up of the allocation base: | |
| 6.4.0 | Transfer of Expenses. If there are normal 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. | |

FORM CASB DS-1 (REV 2/96)

VII - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART VII - DEFERRED COMPENSATION
AND INSURANCE COST
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | |
|---|--|--|--------------------------------|-----------------|-----------------------|-------|------------------------------------|-------|---|-------|---|-------|--|-------|---------------------|-------|--------------|-------|---|-------|
| Item No. | Item description | | | | | | | | | | | | | | | | | | | |
| 7.2.0 | <p>Post-retirement Benefits (PFRs) 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 PFR 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 fields) and enter number of plans.)</p> <table border="0"> <thead> <tr> <th>Method Used to Determine Costs</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. Accrual Accounting</td> <td>_____</td> </tr> <tr> <td>B. Cash (pay-as-you-go) Accounting</td> <td>_____</td> </tr> <tr> <td>C. Purchased Insurance from unrelated insurer</td> <td>_____</td> </tr> <tr> <td>D. Purchased Insurance from Captive Insurer</td> <td>_____</td> </tr> <tr> <td>E. Self-insurance (including insurance obtained through Captive Insurer)</td> <td>_____</td> </tr> <tr> <td>F. Terminal Funding</td> <td>_____</td> </tr> <tr> <td>Y. Other (1)</td> <td>_____</td> </tr> <tr> <td>Z. Not Applicable (Proceed to Item 7.3.0)</td> <td>_____</td> </tr> </tbody> </table> | | Method Used to Determine Costs | Number of Plans | A. Accrual Accounting | _____ | 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 (1) | _____ | Z. Not Applicable (Proceed to Item 7.3.0) | _____ |
| Method Used to Determine Costs | Number of Plans | | | | | | | | | | | | | | | | | | | |
| A. Accrual Accounting | _____ | | | | | | | | | | | | | | | | | | | |
| 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 (1) | _____ | | | | | | | | | | | | | | | | | | | |
| Z. Not Applicable (Proceed to Item 7.3.0) | _____ | | | | | | | | | | | | | | | | | | | |
| 7.2.1 | <p>General PFR 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:</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 or funded reserve established for the plan?</p> <p>E. Indicate where costs are accumulated:
(1) Home Office
(2) Segment</p> <p>F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.</p> <p>G. If this PFR 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 PFR 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.</p> | | | | | | | | | | | | | | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| 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 | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(h) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</p> <p>Z. <input type="checkbox"/> Not applicable, proceed to item 7.3.0.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 4

| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Includes Retirees</th> <th colspan="3">Self-Insurance</th> </tr> <tr> <th>Cost Basis (1)</th> <th>Cost Basis (2)</th> <th>Purchased Insurance Rating (3)</th> <th>Projected Average Loss (4)</th> <th>Insurance Administrative Expenses (5)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p>3/ Describe on a Continuation Sheet.</p> | | Policy or Self-Insurance Plan | Cost Accumulation | | Includes Retirees | Self-Insurance | | | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Includes Retirees | Self-Insurance | | | | | | | | | | | | | | | | |
| | Cost Basis (1) | Cost Basis (2) | Purchased Insurance Rating (3) | | Projected Average Loss (4) | Insurance Administrative Expenses (5) | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 5

| 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 | <p><i>Continued.</i></p> <p>Column (1) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FFR 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, FFR benefits for retirees are a part of a FFR plan previously reported under 7.2.0.
 Y. Other <i>/</i></p> <p>Column (4) - Purchased Insurance Rating Basis</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 <i>/</i>
 Z. Not applicable.</p> <p>Column (5) - Projected Average Loss</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 <i>/</i>
 Z. Not applicable.</p> <p>Column (6) - Insurance Administration Expenses</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 pools.
 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 pools. (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 <i>/</i>
 Z. Not applicable.</p> <p><i>/</i> Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 6

| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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.)
 B. <input 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
 B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
 C. The plan number as reported on IRS Form 9900, if any
 D. Indicate where costs are accumulated:
 (1) Home office
 (2) Segment
 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.
 1. Stock Options
 2. Stock Appreciation Rights
 3. Cash Incentive
 4. Other (explain)</p> <p>B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives.
 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)</p> | |

FORM CASB DS-1 (REV 2/96)

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| 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 | Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)
A. <input type="checkbox"/> Yes (Proceed to Item 7.5.1)
B. <input type="checkbox"/> No (Proceed to Item 7.6.0) | |
| 7.5.1 | General Plan Information. On a continuation sheet, for all ESOPs provide the following information:
A. The plan name
B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
C. The plan number as reported on IRS Form 9900, if any
D. Indicate where costs are accumulated:
(1) Home office
(2) Segment
E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.
F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or No).
G. Indicate whether the ESOP is leveraged or nonleveraged.
H. Valuation of Stock or Non-Cash Assets. 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.
I. Forfeitures and Dividends. 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.
J. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated. | |

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| 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 | | | | | | | | | | | | | | | |
| 7.6.0 | Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?
A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)
B. <input type="checkbox"/> 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: _____ <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td> Crediting of Dividends and Earned Refunds </td> <td> Projected Average Administrative Expense </td> </tr> </tbody> </table>
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 <u> </u>
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 <u> </u>
<u> </u> Describe on a Continuation Sheet. | | Policy or Self-Insurance Plan | Cost Accumulation | | Self-Insurance | | (1) | (2) | (3) | (4) | | | | Crediting of Dividends and Earned Refunds | Projected Average Administrative Expense |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Self-Insurance | | | | | | | | | | | | |
| | (1) | (2) | (3) | (4) | | | | | | | | | | | | |
| | | | Crediting of Dividends and Earned Refunds | Projected Average Administrative Expense | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | |
| 7.6.1 | <p>Continued.</p> <p style="text-align: center;"><u>Column (3) - Crediting of Dividends and Earned Refunds</u></p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned.</p> <p>B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned.</p> <p>C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance.</p> <p>D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-60(b)(1)(iv).</p> <p>E. Manually Rated - not applicable.</p> <p>Y. Other, or more than one. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (6) - 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. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</p> <p>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.</p> <p>C. The actual amount of losses are considered to represent the projected average loss for the period.</p> <p>Y. Other, or more than one method. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (5) - 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).</p> <p>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).</p> <p>C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).</p> <p>D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).</p> <p>Y. Other 1/</p> <p>Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES | | | | | | |
|---|---|---|---|--|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | | | |
| Item No. | Item description | | | | | | | |
| | <p style="text-align: center;"><u>Part VIII Instructions</u></p> <p><u>FOR HOME OFFICE, AS APPLICABLE (includes home office type operations of subsidiaries, joint ventures, partnerships, etc.), 1/</u></p> <p>This part should be completed <u>only</u> 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.</p> <p>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.</p> <p>8.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Segment or
Other Intermediate Home Office
(1)</th> <th style="text-align: center;">CAS Covered
Government Sales
(2)</th> <th style="text-align: center;">Government Sales as a
Percentage of Total Sales
(3)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>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.)</p> <p>A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices</p> <p>B. <input type="checkbox"/> Part VI - Other Costs and Credits</p> <p>C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | |
| Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | | | | |
| | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VIII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</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;">Allocation Base Codes</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 B.3.1, B.3.2, and B.3.3 enter the type of expenses or the name of the expense pools). 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.3.0, 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> | |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| B.3.1 | <p>Directly Allocated</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> | |
| B.3.2 | Homogeneous Expense Pools | Allocation Base Code |
| | 1. _____ | _____ |
| | (a) Major functions, activities, and elements of cost include: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | _____ | |
| | 2. _____ | _____ |
| | (a) Major functions, activities, and elements of cost include: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | _____ | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT: |
|---|---|--|
| Item No. | Item description | |
| 8.3.3 | Residual Expenses | Allocation Basis 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 normal 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. | |

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VII - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART VII - DEFERRED COMPENSATION
AND INSURANCE COST
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 7.2.2 | <p>PRB Plans. 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. Actuarial Cost Method. 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. Actuarial Assumptions. 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. Funding. 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"> 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 VESA or 401(b) rules. Briefly describe the funding arrangement. 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. Basis for Cost Computation. Indicate whether the cost for the segment is determined as:</p> <ol style="list-style-type: none"> An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments. <p>E. Forfeiture. Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</p> <ol style="list-style-type: none"> Not applicable, proceed to item 7.3.0. | |

FORM CASB DS-1 (REV 2/96)

VII - 4

| 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 | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th rowspan="2">Cost Accumulation
(1)</th> <th rowspan="2">Cost Basis
(2)</th> <th rowspan="2">Include Retirees
(3)</th> <th colspan="2">Purchased Insurance Rating
(4)</th> <th colspan="2">Self-Insurance
Projected Average Loss
(5)</th> </tr> <tr> <th>Rate</th> <th>Expense</th> <th>Rate</th> <th>Expense</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation
(1) | Cost Basis
(2) | Include Retirees
(3) | Purchased Insurance Rating
(4) | | Self-Insurance
Projected Average Loss
(5) | | Rate | Expense | Rate | Expense | | | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation
(1) | Cost Basis
(2) | Include Retirees
(3) | | | | | Purchased Insurance Rating
(4) | | Self-Insurance
Projected Average Loss
(5) | | | | | | | | | | | | | |
| | | | | Rate | Expense | Rate | Expense | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | <p>Continued.</p> <p>Column (3) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FFR 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, FFR benefits for retirees are a part of a FFR plan previously reported under 7.2.0.
 Y. Other <input type="checkbox"/></p> <p>Column (4) - Purchased Insurance Rating Basis</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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p>Column (5) - Projected Average Loss</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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p>Column (6) - Insurance Administrative Expenses</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 pools.
 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 pools. (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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

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| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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 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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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) | |

FORM CASB DS-1 (REV 2/90)

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| 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>Employee Stock Ownership Plans (ESOPs). 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>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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, 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. Valuation of Stock or Non-Cash Assets. 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. Forfeitures and Dividends. 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. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated.</p> | |

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| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.6.0 | <p>Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)</p> <p>B. <input type="checkbox"/> No (Proceed to Part VIII)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.6.1 | <p>Worker's Compensation, Liability and Property Insurance Coverage.</p> <p>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 90 percent of the costs allocable to this segment or business unit for each line of insurance identified.)</p> <p>Description of Line of Insurance Coverage: _____</p> <table border="1"> <thead> <tr> <th>Policy or Self-Insurance Plan</th> <th>Cost Accumulation</th> <th>Cost Basis</th> <th>Crediting of Dividends and Earned Refunds</th> <th>Projected Average Loss</th> <th>Self-Insurance Administrative Expenses</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <u> </u></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self insurance
 C. Purchased insurance from a captive insurer
 Y. Other <u> </u></p> <p><u> </u> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - DEFERRED COMPENSATION
AND INSURANCE COST | |
|---|---|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 7.6.1 | <p>Continued.</p> <p>Column (3) - Crediting of Dividends and Earned Refunds</p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>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 9904.416-606(1)(iv).
 E. Manually Rated - not applicable
 Y. Other, or more than one <u> </u>/
 Z. Not applicable</p> <p>Column (4) - Projected Average Loss</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. 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. <u> </u>/
 Z. Not applicable</p> <p>Column (5) - Insurance Administration Expenses</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 pools.
 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 pools. (Describe pools) 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> </u>/
 Z. Not applicable</p> <p><u> </u> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VIII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | | | | | | |
|---|---|--|--|---------------------------------|--|-----|-----|-----|
| Item No. | Item description | | | | | | | |
| | <p align="center">Part VIII Instructions</p> <p>FOR HOME OFFICE, AS APPLICABLE (Includes home office base operations of subsidiaries, joint ventures, subsidiaries, etc.). 3/</p> <p>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.</p> <p>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.</p> <p>B.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table border="0" style="width: 100%; margin-left: 40px;"> <tr> <td style="text-align: center;">Segment or
Other Intermediate Home Office</td> <td style="text-align: center;">CAS Covered
Government Sales</td> <td style="text-align: center;">Government Sales as a
Percentage of Total Sales</td> </tr> <tr> <td style="text-align: center;">(1)</td> <td style="text-align: center;">(2)</td> <td style="text-align: center;">(3)</td> </tr> </table> <p>B.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.)</p> <ol style="list-style-type: none"> A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices B. <input type="checkbox"/> Part VI - Other Costs and Credits C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs Z. <input type="checkbox"/> Not Applicable <p>3/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | (1) | (2) | (3) |
| Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | | | | | | |
| (1) | (2) | (3) | | | | | | |

FORM CASB DS-1 (REV 2/96)

VIII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</p> <p>For classification purposes, three methods of allocation, defined as follows, are to be used:</p> <ol 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 align="center">Allocation Base Codes</p> <ol 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 9904.403-501c) 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 3/ <p>(On a continuation sheet, under each of the headings B.3.1, B.3.2, and B.3.3 enter the type of expense 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.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 9904.403-406(5)(3)).</p> <p>3/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VIII - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|---|---|--|
| Item No. | Item description | | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | | |
| 8.3.1 | Directly Allocated | | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| 8.3.2 | Homogeneous Expense Pools | Allocation Base Code | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|--|---|--|
| Item No. | Item description | | |
| 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 the home office, identify on a continuation sheet the classification of the expense and the name of the reporting unit incurring the expense. | | |

FORM CASB DS-1 (REV 2/96)

VIII - 4

| 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 | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.0 | <p>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.)</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.3.1)</p> <p>B. <input type="checkbox"/> No (Proceed to Item 7.4.0)</p> | | | | | | | | | | | | | | | | | | | | | | |
| 7.3.1 | <p>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.)</p> <p>Description of Employee Group Insurance Program: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th rowspan="2">Cost Accumulation</th> <th rowspan="2">Cost Basis</th> <th rowspan="2">Include Retirees</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>Purchased Insurance Rating</th> <th>Projected Average Loss</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter Code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <input type="checkbox"/></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self-insurance
 C. Purchased insurance from a captive insurer
 Y. Other <input type="checkbox"/></p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Include Retirees | Self-Insurance | | Purchased Insurance Rating | Projected Average Loss | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Include Retirees | | | | | Self-Insurance | | | | | | | | | | | | | | | |
| | | | | Purchased Insurance Rating | Projected Average Loss | | | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 5

| 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 | <p>Continued.</p> <p>Column (3) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FRS 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, FRS benefits for retirees are a part of a FRS plan previously reported under 7.2.0.
 Y. Other <input type="checkbox"/></p> <p>Column (4) - Purchased Insurance Rating Basis</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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p>Column (5) - Projected Average Loss</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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p>Column (6) - Insurance Administrative Expenses</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 pools.
 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 pools. (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 <input type="checkbox"/></p> <p>Z. Not applicable</p> <p><input type="checkbox"/> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VII - 6

| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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 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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, if any</p> <p>D. Indicate where costs are accumulated:</p> <p>(1) Home office</p> <p>(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) | |

FORM CASB DS-1 (REV 2/90)

VII - 7

| 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>Employee Stock Ownership Plans (ESOPs). 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>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 9900, if any</p> <p>C. The plan number as reported on IRS Form 9900, if any</p> <p>D. Indicate where costs are accumulated:</p> <p>(1) Home office</p> <p>(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. Valuation of Stock or Non-Cash Assets. 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. Forfeitures and Dividends. 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. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated.</p> | |

FORM CASB DS-1 (REV 2/90)

VII - 8

| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.6.0 | <p>Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)</p> <p>B. <input type="checkbox"/> No (Proceed to Part VIII)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.6.1 | <p>Worker's Compensation, Liability and Property Insurance Coverage.</p> <p>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 90 percent of the costs allocable to this segment or business unit for each line of insurance identified.)</p> <p>Description of Line of Insurance Coverage: _____</p> <table border="1"> <thead> <tr> <th>Policy or Self-Insurance Plan</th> <th>Cost Accumulation</th> <th>Cost Basis</th> <th>Crediting of Dividends and Earned Refunds</th> <th>Projected Average Loss</th> <th>Self-Insurance Administrative Expenses</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <u> </u>/</p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self insurance
 C. Purchased insurance from a captive insurer
 Y. Other <u> </u>/</p> <p><u> </u>/ Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 9

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - DEFERRED COMPENSATION
AND INSURANCE COST | |
|---|--|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 7.6.1 | <p>Continued.</p> <p>Column (3) - Crediting of Dividends and Earned Refunds</p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>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 9904.416-606(1)(iv).
 E. Manually Rated - not applicable
 Y. Other, or more than one <u> </u>/
 Z. Not applicable</p> <p>Column (4) - Projected Average Loss</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. 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. <u> </u>/
 Z. Not applicable</p> <p>Column (5) - Insurance Administration Expenses</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 pools.
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 C. Not separately identified, but included in indirect cost pools. (Describe pools) 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> </u>/
 Z. Not applicable</p> <p><u> </u>/ Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VIII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | | | | | | |
|---|---|--|--|---------------------------------|--|-----|-----|-----|
| Item No. | Item description | | | | | | | |
| | <p align="center">Part VIII Instructions</p> <p>FOR HOME OFFICE, AS APPLICABLE (Includes home office base operations of subsidiaries, joint ventures, subsidiaries, etc.). 3/</p> <p>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.</p> <p>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.</p> <p>B.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table border="0" style="width: 100%; margin-left: 40px;"> <tr> <td style="text-align: center;">Segment or
Other Intermediate Home Office</td> <td style="text-align: center;">CAS Covered
Government Sales</td> <td style="text-align: center;">Government Sales as a
Percentage of Total Sales</td> </tr> <tr> <td style="text-align: center;">(1)</td> <td style="text-align: center;">(2)</td> <td style="text-align: center;">(3)</td> </tr> </table> <p>B.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.)</p> <ol style="list-style-type: none"> A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices B. <input type="checkbox"/> Part VI - Other Costs and Credits C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs Z. <input type="checkbox"/> Not Applicable <p>3/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | (1) | (2) | (3) |
| Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | | | | | | |
| (1) | (2) | (3) | | | | | | |

FORM CASB DS-1 (REV 2/96)

VIII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</p> <p>For classification purposes, three methods of allocation, defined as follows, are to be used:</p> <ol 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 align="center">Allocation Base Codes</p> <ol 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 9904.403-501c) 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 3/ <p>(On a continuation sheet, under each of the headings B.3.1, B.3.2, and B.3.3 enter the type of expense 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.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 9904.403-406(5)(3)).</p> <p>3/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VIII - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|---|---|--|
| Item No. | Item description | | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | | |
| 8.3.1 | Directly Allocated | | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| 8.3.2 | Homogeneous Expense Pools | Allocation Base Code | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|--|---|--|
| Item No. | Item description | | |
| 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 the home office, identify on a continuation sheet the classification of the expense and the name of the reporting unit incurring the expense. | | |

FORM CASB DS-1 (REV 2/96)

VIII - 4

| 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 | <p><i>Continued.</i></p> <p>Column (1) - Include Retirees</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. No, does not include benefits for retirees.
 B. Yes, FFR 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, FFR benefits for retirees are a part of a FFR plan previously reported under 7.2.0.
 Y. Other <i>/</i></p> <p>Column (4) - Purchased Insurance Rating Basis</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 <i>/</i>
 Z. Not applicable.</p> <p>Column (5) - Projected Average Loss</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 <i>/</i>
 Z. Not applicable.</p> <p>Column (6) - Insurance Administration Expenses</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 pools.
 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 pools. (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 <i>/</i>
 Z. Not applicable.</p> <p><i>/</i> Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 6

| 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 | |
| 7.4.0 | <p>Deferred Compensation, as defined in CAS 9904.415. 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.)
 B. <input 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
 B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
 C. The plan number as reported on IRS Form 9900, if any
 D. Indicate where costs are accumulated:
 (1) Home office
 (2) Segment
 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.
 1. Stock Options
 2. Stock Appreciation Rights
 3. Cash Incentive
 4. Other (explain)</p> <p>B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives.
 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)</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 7

| 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 | Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)
A. <input type="checkbox"/> Yes (Proceed to Item 7.5.1)
B. <input type="checkbox"/> No (Proceed to Item 7.6.0) | |
| 7.5.1 | General Plan Information. On a continuation sheet, for all ESOPs provide the following information:
A. The plan name
B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
C. The plan number as reported on IRS Form 9900, if any
D. Indicate where costs are accumulated:
(1) Home office
(2) Segment
E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.
F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or No).
G. Indicate whether the ESOP is leveraged or nonleveraged.
H. Valuation of Stock or Non-Cash Assets. 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.
I. Forfeitures and Dividends. 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.
J. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated. | |

| 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 | | | | | | | | | | | | | | | |
| 7.6.0 | Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?
A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)
B. <input type="checkbox"/> 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: _____ <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td> Crediting of Dividends and Earned Refunds </td> <td> Projected Average Administrative Expense </td> </tr> </tbody> </table>
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 <u> </u>
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 <u> </u>
<u> </u> Describe on a Continuation Sheet. | | Policy or Self-Insurance Plan | Cost Accumulation | | Self-Insurance | | (1) | (2) | (3) | (4) | | | | Crediting of Dividends and Earned Refunds | Projected Average Administrative Expense |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Self-Insurance | | | | | | | | | | | | |
| | (1) | (2) | (3) | (4) | | | | | | | | | | | | |
| | | | Crediting of Dividends and Earned Refunds | Projected Average Administrative Expense | | | | | | | | | | | | |

| 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 | |
| 7.6.1 | <p>Continued.</p> <p style="text-align: center;"><u>Column (3) - Crediting of Dividends and Earned Refunds</u></p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned.</p> <p>B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned.</p> <p>C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance.</p> <p>D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-60(b)(1)(iv).</p> <p>E. Manually Rated - not applicable.</p> <p>Y. Other, or more than one. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (6) - 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. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</p> <p>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.</p> <p>C. The actual amount of losses are considered to represent the projected average loss for the period.</p> <p>Y. Other, or more than one method. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (5) - 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).</p> <p>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).</p> <p>C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).</p> <p>D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).</p> <p>Y. Other 1/</p> <p>Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES | | | | | | |
|---|---|---|---|--|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | | | |
| Item No. | Item description | | | | | | | |
| | <p style="text-align: center;"><u>Part VIII Instructions</u></p> <p><u>FOR HOME OFFICE, AS APPLICABLE (includes home office type operations of subsidiaries, joint ventures, partnerships, etc.). 1/</u></p> <p>This part should be completed <u>only</u> 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.</p> <p>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.</p> <p>8.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Segment or
Other Intermediate Home Office
(1)</th> <th style="text-align: center;">CAS Covered
Government Sales
(2)</th> <th style="text-align: center;">Government Sales as a
Percentage of Total Sales
(3)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>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.)</p> <p>A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices</p> <p>B. <input type="checkbox"/> Part VI - Other Costs and Credits</p> <p>C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | |
| Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | | | | |
| | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VIII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</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;">Allocation Base Codes</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 B.3.1, B.3.2, and B.3.3 enter the type of expenses or the name of the expense pools). 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.3.0, 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> | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| B.3.1 | <p>Directly Allocated</p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>2. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> | |
| B.3.2 | <p>Homogeneous Expense Pools</p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>(b) Description/Make up of the allocation base:</p> <p>_____</p> <p>2. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>(b) Description/Make up of the allocation base:</p> <p>_____</p> | <p>Allocation Base Code</p> <p>_____</p> <p>_____</p> |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART VI - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT: |
|---|---|---|
| Item No. | Item description | |
| 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 normal 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. | |

FORM CASB DS-1 (REV 2/90)

VII - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART VII - DEFERRED COMPENSATION
AND INSURANCE COST
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| 7.4.0 | Deferred Compensation, as defined in CAS 9904.415. Does your organization award deferred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.)
A. <input type="checkbox"/> Yes (Complete Item 7.4.1.)
B. <input type="checkbox"/> No (Proceed to Item 7.5.0.) | |
| 7.4.1 | General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, provide the following information:
A. The plan name
B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
C. The plan number as reported on IRS Form 9900, if any
D. Indicate where costs are accumulated:
(1) Home office
(2) Segment
E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe. | |
| 7.4.2 | 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:
A. Description of Plan.
1. Stock Options
2. Stock Appreciation Rights
3. Cash Incentive
4. Other (explain)
B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives.
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) | |

FORM CASB DS-1 (REV 2/90)

VII - 7

| 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 | Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)
A. <input type="checkbox"/> Yes (Proceed to Item 7.5.1)
B. <input type="checkbox"/> No (Proceed to Item 7.6.0) | |
| 7.5.1 | General Plan Information. On a continuation sheet, for all ESOPs provide the following information:
A. The plan name
B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any
C. The plan number as reported on IRS Form 9900, if any
D. Indicate where costs are accumulated:
(1) Home office
(2) Segment
E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.
F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or No).
G. Indicate whether the ESOP is leveraged or nonleveraged.
H. Valuation of Stock or Non-Cash Assets. 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.
I. Forfeitures and Dividends. 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.
J. Administration Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated. | |

FORM CASB DS-1 (REV 2/96)

VII - 8

| 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 | | | | | | | | | | | | | | | | | |
| 7.6.0 | Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?
A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)
B. <input type="checkbox"/> 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: _____ <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost Accumulation</th> <th rowspan="2">Cost Basis</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>Projected Average Loss</th> <th>Insurance Administrative Expenses</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>
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 <u> </u>
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 <u> </u>
<u> </u> Describe on a Continuation Sheet. | | Policy or Self-Insurance Plan | Cost Accumulation | | Cost Basis | Self-Insurance | | (1) | (2) | Projected Average Loss | Insurance Administrative Expenses | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | | | Cost Basis | Self-Insurance | | | | | | | | | | | | | |
| | (1) | (2) | Projected Average Loss | | Insurance Administrative Expenses | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | |

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| 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 | |
| 7.6.1 | <p>Continued.</p> <p style="text-align: center;"><u>Column (3) - Crediting of Dividends and Earned Refunds</u></p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned.</p> <p>B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned.</p> <p>C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance.</p> <p>D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-60(b)(1)(iv).</p> <p>E. Manually Rated - not applicable.</p> <p>Y. Other, or more than one. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (6) - 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. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</p> <p>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.</p> <p>C. The actual amount of losses are considered to represent the projected average loss for the period.</p> <p>Y. Other, or more than one method. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (5) - 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).</p> <p>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).</p> <p>C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).</p> <p>D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).</p> <p>Y. Other 1/</p> <p>Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES | | | | | | |
|---|---|---|---|--|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | | | |
| Item No. | Item description | | | | | | | |
| | <p style="text-align: center;"><u>Part VIII Instructions</u></p> <p><u>FOR HOME OFFICE, AS APPLICABLE (includes home office type operations of subsidiaries, joint ventures, partnerships, etc.), 1/</u></p> <p>This part should be completed <u>only</u> 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.</p> <p>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.</p> <p>8.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Segment or
Other Intermediate Home Office
(1)</th> <th style="text-align: center;">CAS Covered
Government Sales
(2)</th> <th style="text-align: center;">Government Sales as a
Percentage of Total Sales
(3)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>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.)</p> <p>A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices</p> <p>B. <input type="checkbox"/> Part VI - Other Costs and Credits</p> <p>C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | |
| Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | | | | |
| | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VIII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</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;">Allocation Base Codes</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 B.3.1, B.3.2, and B.3.3 enter the type of expenses or the name of the expense pools). 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.3.0, 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> | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| B.3.1 | <p>Directly Allocated</p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>2. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> | |
| B.3.2 | <p>Homogeneous Expense Pools</p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>(b) Description/Make up of the allocation base:</p> <p>_____</p> <p>2. _____</p> <p>(a) Major functions, activities, and elements of cost include:</p> <p>_____</p> <p>(b) Description/Make up of the allocation base:</p> <p>_____</p> | <p>Allocation Base Code</p> <p>_____</p> <p>_____</p> |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT: |
|---|--|--|
| Item No. | Item description | |
| 8.3.3 | Residual Expenses | Allocation Basis 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. | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VI - DEFERRED COMPENSATION
AND INSURANCE COST
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 7.5.0 | Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one) | |
| | A. <input type="checkbox"/> Yes (Proceed to Item 7.5.1) | |
| | B. <input type="checkbox"/> No (Proceed to Item 7.6.0) | |
| 7.5.1 | General Plan Information. On a continuation sheet, for all ESOPs provide the following information: | |
| | A. The plan name | |
| | B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 9900, if any | |
| | C. The plan number as reported on IRS Form 9900, if any | |
| | D. Indicate where costs are accumulated:
(1) Home office
(2) Segment | |
| | E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe. | |
| | F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or No.) | |
| | G. Indicate whether the ESOP is leveraged or nonleveraged. | |
| | H. Valuation of Stock or Non-Cash Assets. 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. | |
| | I. Forfeitures and Dividends. 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. | |
| | J. Administrative Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated. | |

FORM CASB DS-1 (REV 2/96)

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| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7.6.0 | <p>Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)</p> <p>B. <input type="checkbox"/> No (Proceed to Part VIII)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7.6.1 | <p>Worker's Compensation, Liability and Property Insurance Coverage.</p> <p>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 90 percent of the costs allocable to this segment or business unit for each line of insurance identified.)</p> <p>Description of Line of Insurance Coverage: _____</p> <table border="1"> <thead> <tr> <th rowspan="2">Policy or Self-Insurance Plan</th> <th colspan="2">Cost</th> <th rowspan="2">Deduction of Dividends and Earned Refunds</th> <th colspan="2">Self-Insurance</th> </tr> <tr> <th>Accumulation</th> <th>Base</th> <th>Projected Average Loss</th> <th>Insurance Administrative Expenses</th> </tr> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> </tr> </thead> <tbody> <tr> <td colspan="6" style="text-align: center;">Column (1) - Cost Accumulation</td> </tr> <tr> <td colspan="6">Enter code A, B, or Y, as appropriate.</td> </tr> <tr> <td colspan="6">A. Costs are accumulated at the Home Office.</td> </tr> <tr> <td colspan="6">B. Costs are accumulated at Segment</td> </tr> <tr> <td colspan="6">Y. Other <u> </u>/</td> </tr> <tr> <td colspan="6" style="text-align: center;">Column (2) - Cost Basis</td> </tr> <tr> <td colspan="6">Enter code A, B, C, or Y, as appropriate.</td> </tr> <tr> <td colspan="6">A. Purchased insurance from unrelated third party</td> </tr> <tr> <td colspan="6">B. Self insurance</td> </tr> <tr> <td colspan="6">C. Purchased insurance from a captive insurer</td> </tr> <tr> <td colspan="6">Y. Other <u> </u>/</td> </tr> </tbody> </table> <p><u> </u>/ Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost | | Deduction of Dividends and Earned Refunds | Self-Insurance | | Accumulation | Base | Projected Average Loss | Insurance Administrative Expenses | | (1) | (2) | (3) | (4) | (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 <u> </u> / | | | | | | 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 <u> </u> / | | | | | |
| Policy or Self-Insurance Plan | Cost | | Deduction of Dividends and Earned Refunds | | Self-Insurance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Accumulation | Base | | Projected Average Loss | Insurance Administrative Expenses | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | (1) | (2) | (3) | (4) | (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 <u> </u> / | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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 <u> </u> / | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - DEFERRED COMPENSATION
AND INSURANCE COST | |
|---|--|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 7.6.1 | <p>Continued.</p> <p style="text-align: center;"><u>Column (3) - Crediting of Dividends and Earned Refunds</u></p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned</p> <p>B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned</p> <p>C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance</p> <p>D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-606(1)(iv)</p> <p>E. Manually Rated - not applicable</p> <p>Y. Other, or more than one <u> </u>/</p> <p>Z. Not applicable</p> <p style="text-align: center;"><u>Column (4) - 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. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</p> <p>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.</p> <p>C. The actual amount of losses are considered to represent the projected average loss for the period.</p> <p>Y. Other, or more than one method. <u> </u>/</p> <p>Z. Not applicable</p> <p style="text-align: center;"><u>Column (5) - 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 pools.</p> <p>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).</p> <p>C. Not separately identified, but included in indirect cost pools. (Describe pools) on a Continuation Sheet.</p> <p>D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).</p> <p>Y. Other <u> </u>/</p> <p>Z. Not applicable</p> <p><u> </u>/ Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VIII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | | | | | | |
|---|---|--|--|---------------------------------|--|-----|-----|-----|
| Item No. | Item description | | | | | | | |
| | <p align="center">Part VIII Instructions</p> <p>FOR HOME OFFICE, AS APPLICABLE (Includes home office base operations of subsidiaries, joint ventures, subsidiaries, etc.). 3/</p> <p>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.</p> <p>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.</p> <p>B.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table border="0" style="width: 100%; margin-left: 40px;"> <tr> <td style="text-align: center;">Segment or
Other Intermediate Home Office</td> <td style="text-align: center;">CAS Covered
Government Sales</td> <td style="text-align: center;">Government Sales as a
Percentage of Total Sales</td> </tr> <tr> <td style="text-align: center;">(1)</td> <td style="text-align: center;">(2)</td> <td style="text-align: center;">(3)</td> </tr> </table> <p>B.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.)</p> <ol style="list-style-type: none"> A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices B. <input type="checkbox"/> Part VI - Other Costs and Credits C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs Z. <input type="checkbox"/> Not Applicable <p>3/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | (1) | (2) | (3) |
| Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | | | | | | |
| (1) | (2) | (3) | | | | | | |

FORM CASB DS-1 (REV 2/96)

VIII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</p> <p>For classification purposes, three methods of allocation, defined as follows, are to be used:</p> <ol 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 align="center">Allocation Base Codes</p> <ol 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 9904.403-501c) 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 3/ <p>(On a continuation sheet, under each of the headings B.3.1, B.3.2, and B.3.3 enter the type of expense 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.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 9904.403-406(5)(3)).</p> <p>3/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VIII - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|---|---|--|
| Item No. | Item description | | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | | |
| 8.3.1 | Directly Allocated | | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| 8.3.2 | Homogeneous Expense Pools | Allocation Base Code | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|--|---|--|
| Item No. | Item description | | |
| 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 the home office, identify on a continuation sheet the classification of the expense and the name of the reporting unit incurring the expense. | | |

FORM CASB DS-1 (REV 2/96)

VIII - 4

| 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 | | | | | | | | | | | | | | | | | | | | |
| 7.6.0 | <p>Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?</p> <p>A. <input type="checkbox"/> Yes (Complete Item 7.6.1.)</p> <p>B. <input type="checkbox"/> No (Proceed to Part VIII)</p> | | | | | | | | | | | | | | | | | | | | |
| 7.6.1 | <p>Worker's Compensation, Liability and Property Insurance Coverage.</p> <p>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 90 percent of the costs allocable to this segment or business unit for each line of insurance identified.)</p> <p>Description of Line of Insurance Coverage: _____</p> <table border="1"> <thead> <tr> <th>Policy or Self-Insurance Plan</th> <th>Cost Accumulation</th> <th>Cost Basis</th> <th>Crediting of Dividends and Earned Refunds</th> <th>Projected Average Loss</th> <th>Self-Insurance Administrative Expenses</th> </tr> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>Column (1) - Cost Accumulation</p> <p>Enter code A, B, or Y, as appropriate.</p> <p>A. Costs are accumulated at the Home Office.
 B. Costs are accumulated at Segment
 Y. Other <u> </u></p> <p>Column (2) - Cost Basis</p> <p>Enter code A, B, C, or Y, as appropriate.</p> <p>A. Purchased insurance from unrelated third party
 B. Self insurance
 C. Purchased insurance from a captive insurer
 Y. Other <u> </u></p> <p><u> </u> Describe on a Continuation Sheet.</p> | | | Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | |
| Policy or Self-Insurance Plan | Cost Accumulation | Cost Basis | Crediting of Dividends and Earned Refunds | Projected Average Loss | Self-Insurance Administrative Expenses | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VII - 9

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - DEFERRED COMPENSATION
AND INSURANCE COST | |
|---|--|---|--|
| | | NAME OF REPORTING UNIT | |
| Item No. | Item description | | |
| 7.6.1 | <p>Continued.</p> <p>Column (3) - Crediting of Dividends and Earned Refunds</p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned</p> <p>B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned</p> <p>C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance</p> <p>D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-606(1)(iv)</p> <p>E. Manually Rated - not applicable</p> <p>Y. Other, or more than one <u> </u></p> <p>Z. Not applicable</p> <p>Column (4) - Projected Average Loss</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. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</p> <p>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.</p> <p>C. The actual amount of losses are considered to represent the projected average loss for the period.</p> <p>Y. Other, or more than one method. <u> </u></p> <p>Z. Not applicable</p> <p>Column (5) - Insurance Administration Expenses</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 pools.</p> <p>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).</p> <p>C. Not separately identified, but included in indirect cost pools. (Describe pools) on a Continuation Sheet.</p> <p>D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).</p> <p>Y. Other <u> </u></p> <p>Z. Not applicable</p> <p><u> </u> Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-1 (REV 2/96)

VIII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | | | | | | |
|---|---|--|--|---------------------------------|--|-----|-----|-----|
| Item No. | Item description | | | | | | | |
| | <p align="center">Part VIII Instructions</p> <p>FOR HOME OFFICE, AS APPLICABLE (Includes home office base operations of subsidiaries, joint ventures, subsidiaries, etc.). 3/</p> <p>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.</p> <p>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.</p> <p>B.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table border="0" style="width: 100%; margin-left: 40px;"> <tr> <td style="text-align: center;">Segment or
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Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | (1) | (2) | (3) |
| Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | | | | | | |
| (1) | (2) | (3) | | | | | | |

FORM CASB DS-1 (REV 2/96)

VIII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</p> <p>For classification purposes, three methods of allocation, defined as follows, are to be used:</p> <ol 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 align="center">Allocation Base Codes</p> <ol 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 9904.403-501c) 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 3/ <p>(On a continuation sheet, under each of the headings B.3.1, B.3.2, and B.3.3 enter the type of expense 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 B.3.2 and B.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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.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 9904.403-406(5)(3)).</p> <p>3/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VIII - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|---|---|--|
| Item No. | Item description | | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | | |
| 8.3.1 | Directly Allocated | | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| 8.3.2 | Homogeneous Expense Pools | Allocation Base Code | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|--|---|--|
| Item No. | Item description | | |
| 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 the home office, identify on a continuation sheet the classification of the expense and the name of the reporting unit incurring the expense. | | |

FORM CASB DS-1 (REV 2/96)

VIII - 4

| 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 | |
| 7.6.1 | <p>Continued.</p> <p style="text-align: center;"><u>Column (3) - Crediting of Dividends and Earned Refunds</u></p> <p>For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.</p> <p>A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned.</p> <p>B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned.</p> <p>C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance.</p> <p>D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-606(i)(1)(iv).</p> <p>E. Manually Rated - not applicable.</p> <p>Y. Other, or more than one. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (6) - 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. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</p> <p>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.</p> <p>C. The actual amount of losses are considered to represent the projected average loss for the period.</p> <p>Y. Other, or more than one method. 1/</p> <p>Z. Not applicable.</p> <p style="text-align: center;"><u>Column (5) - 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).</p> <p>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).</p> <p>C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).</p> <p>D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).</p> <p>Y. Other 1/</p> <p>Z. Not applicable.</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-1 (REV 2/96)

VII - 10

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VIII - HOME OFFICE EXPENSES | | | | | | |
|---|---|---|---|--|---|--|--|--|
| | | NAME OF REPORTING UNIT | | | | | | |
| Item No. | Item description | | | | | | | |
| | <p style="text-align: center;">Part VIII Instructions</p> <p><u>FOR HOME OFFICE, AS APPLICABLE (includes home office type operations of subsidiaries, joint ventures, partnerships, etc.), 1/</u></p> <p>This part should be completed <u>only</u> 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.</p> <p>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.</p> <p>8.1.0 Organizational Structure.</p> <p>On a continuation sheet, provide the following information:</p> <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Segment or
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(2)</th> <th style="text-align: center;">Government Sales as a
Percentage of Total Sales
(3)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>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.)</p> <p>A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices</p> <p>B. <input type="checkbox"/> Part VI - Other Costs and Credits</p> <p>C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ For definition of home office see 48 CFR 9904.403.</p> | | Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | |
| Segment or
Other Intermediate Home Office
(1) | CAS Covered
Government Sales
(2) | Government Sales as a
Percentage of Total Sales
(3) | | | | | | |
| | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VIII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</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;">Allocation Base Codes</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 B.3.1, B.3.2, and B.3.3 enter the type of expenses or the name of the expense pools). 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 B.3.2 and B.3.3 enter one of the Allocation Base Codes A through O, 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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.3.0, 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> | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| B.3.1 | <p>Directly Allocated</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> | |
| B.3.2 | <p>Homogeneous Expense Pools</p> <p>1. _____</p> <p>(a) Major functions, activities, and elements of cost include:</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>(b) Description/Make up of the allocation base:</p> <p>_____</p> <p>_____</p> | <p>Allocation Base Code</p> <p>_____</p> <p>_____</p> |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT: |
|---|---|--|
| Item No. | Item description | |
| 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 normal 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. | |

FORM CASB DS-1 (REV 2/96)

VII - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART VIII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | | | | | | | | | |
|---|--|--|--|---------------------------------|--|-----|-----|-----|--|--|--|
| Item No. | Item description | | | | | | | | | | |
| | <p style="text-align: center;">Part VIII Instructions</p> <p>FOR HOME OFFICE, AS APPLICABLE. (Includes home office base operations of subsidiaries, joint ventures, associations, etc.) 1/</p> <p>This part should be completed <u>only</u> 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.</p> <p>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.</p> | | | | | | | | | | |
| 8.1.0 | Organizational Structure.
On a continuation sheet, provide the following information: <ol style="list-style-type: none"> In column (1) list segments and other intermediate level home offices reporting to this home office. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any CAS-covered Government Sales, and 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: <ul style="list-style-type: none"> A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95% <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Segment or
Other Intermediate Home Office</th> <th style="text-align: center;">CAS Covered
Government Sales</th> <th style="text-align: center;">Government Sales as a
Percentage of Total Sales</th> </tr> <tr> <th style="text-align: center;">(1)</th> <th style="text-align: center;">(2)</th> <th style="text-align: center;">(3)</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> | | Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | (1) | (2) | (3) | | | |
| Segment or
Other Intermediate Home Office | CAS Covered
Government Sales | Government Sales as a
Percentage of Total Sales | | | | | | | | | |
| (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.) <ul style="list-style-type: none"> A. <input type="checkbox"/> Part V - Depreciation and Capitalization Practices B. <input type="checkbox"/> Part VI - Other Costs and Credits C. <input type="checkbox"/> Part VII - Deferred Compensation and Insurance Costs Z. <input type="checkbox"/> Not Applicable | | | | | | | | | | |
| | 1/ For definition of home office see 48 CFR 9904.403. | | | | | | | | | | |

FORM CASB DS-1 (REV 2/96)

VIII - 1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| B.3.0 | <p>Expenses or Pools of Expenses and Methods of Allocation.</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 B.3.1, B.3.2, and B.3.3 enter the type of expenses or the name of the expense pools). 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 B.3.2 and B.3.3 enter one of the Allocation Base Codes A through O, 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 B.3.2 and B.3.3, if a pool is not allocated to all reporting units listed under B.3.0, 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> | |

FORM CASB DS-1 (REV 2/96)

VII - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| B.3.1 | <p>Directly Allocated</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> | |
| B.3.2 | Homogeneous Expense Pools | Allocation Base Code |
| | 1. _____ | _____ |
| | (a) Major functions, activities, and elements of cost include: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | _____ | |
| | 2. _____ | _____ |
| | (a) Major functions, activities, and elements of cost include: | |
| | _____ | |
| | (b) Description/Make up of the allocation base: | |
| | _____ | |
| | _____ | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT: |
|---|--|--|
| Item No. | Item description | |
| 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 normal 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. | |

FORM CASB DS-1 (REV 2/96)

VII - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item description | |
| 8.3.0 | Expenses or Pools of Expenses and Methods of Allocation. | |
| | For classification purposes, three methods of allocation, defined as follows, are to be used: | |
| | (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. | |
| | Allocation Base Codes | |
| | 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 <u> </u> | |
| | (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 O, 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)). | |
| | 3/ Describe on a Continuation Sheet. | |

FORM CASB DS-1 (REV 2/96)

VII - 2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|---|---|--|
| Item No. | Item description | | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | | |
| 8.3.1 | Directly Allocated | | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| 8.3.2 | Homogeneous Expense Pools | Allocation Base Code | |
| | 1. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |
| | 2. _____ | | |
| | (a) Major functions, activities, and elements of cost include:
_____ | | |
| | (b) Description/Make up of the allocation base:
_____ | | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT | |
|---|--|---|--|
| Item No. | Item description | | |
| 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 the home office, identify on a continuation sheet the classification of the expense and the name of the reporting unit incurring the expense. | | |

FORM CASB DS-1 (REV 2/96)

VIII - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item description | |
| | <u>Type of Expenses or Name of Pool of Expenses</u> | |
| 8.3.1 | Directly Allocated | |
| | 1. _____
(a) Major functions, activities, and elements of cost include:

_____ | |
| | 2. _____
(a) Major functions, activities, and elements of cost include:

_____ | |
| 8.3.2 | <u>Homogeneous Expense Pools</u> | <u>Allocation Base Code</u> |
| | 1. _____
(a) Major functions, activities, and elements of cost include:

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

_____ | |
| | 2. _____
(a) Major functions, activities, and elements of cost include:

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

_____ | |

FORM CASB DS-1 (REV 2/96)

VII - 3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item description | |
| 8.3.3 | <u>Residual Expenses</u> | <u>Allocation Base Code</u> |
| | (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 the home office, identify on a continuation sheet the classification of the expense and the name of the reporting unit incurring the expense. | |

FORM CASB DS-1 (REV 2/96)

VIII - 4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675 | | PART VII - HOME OFFICE EXPENSES
NAME OF REPORTING UNIT: |
|---|--|--|
| Item No. | Item description | |
| 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. | |

FORM CASB DS-1 (REV 2/86)

VII-4

9903.202-10 Illustration of Disclosure Statement Form, CASB DS-2.

The data which are required to be disclosed by educational institutions are set forth in detail in the Disclosure Statement Form, CASB DS-2, which is illustrated below:

FORM APPROVED OMB NUMBER
0348-0055

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675
EDUCATIONAL INSTITUTIONS | | INDEX |
|---|--|-------|
| GENERAL INSTRUCTIONS..... | | ii |
| COVER SHEET AND CERTIFICATION..... | | C-1 |
| PART I General Information..... | | I-1 |
| PART II Direct Costs..... | | B-1 |
| PART III Indirect Costs..... | | III-1 |
| PART IV Depreciation and Use Allowances..... | | IV-1 |
| PART V Other Costs and Credits..... | | V-1 |
| PART VI Deferred Compensation and Insurance Costs..... | | VI-1 |
| PART VII Central System or Group Expenses..... | | VII-1 |

FORM CASB DS-2 (REV 10/94)

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | GENERAL INSTRUCTIONS |
|---|----------------------|
| <p>1. This Disclosure Statement has been designed to meet the requirements of Public Law 100-679, and persons completing it are to describe the educational institution and its 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).</p> <p>2. Part I of the Statement provides general information concerning each reporting unit (e.g., segments, business units, and central system or group (intermediate administration) offices). Parts II through VI pertain to the types of costs generally incurred by the segment or business unit directly performing under Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). Part VII pertains to the types of costs that are generally incurred by a central or group office and are allocated to one or more segments performing under Federally sponsored agreements.</p> <p>3. Each segment or business unit required to disclose its cost accounting practices should complete the Cover Sheet, the Certification, and Parts I through VI.</p> <p>4. Each central or group office required to disclose its cost accounting practices for measuring, assigning and allocating its costs to segments performing under Federally sponsored agreements should complete the Cover Sheet, the Certification, Part I and Part VII of the Disclosure Statement. Where a central or group office incurs the types of cost covered by Parts IV, V and VI, and the cost amounts allocated to segments performing under Federally sponsored agreements are material, such office(s) should complete Parts IV, V, or VI for such material elements of cost. While a central or group office may have more than one reporting unit submitting Disclosure Statements, only one Statement needs to be submitted to cover the central or group office operations.</p> <p>5. The Statement must be signed by an authorized signatory of the reporting unit.</p> <p>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.</p> <p>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.</p> | |

FORM CASB DS-2 (REV 10/94)

(i)

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | GENERAL INSTRUCTIONS |
|--|----------------------|
| <p>8. Where the cost accounting practice being disclosed is clearly set forth in the institution's existing written accounting policies and procedures, such documents may be cited on a continuation sheet and incorporated by reference. In such cases, the reporting unit 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 item number. Any supplementary comments needed to fully describe the cost accounting practice being disclosed should also be provided.</p> <p>9. Disclosure Statements must be amended when disclosed practices are changed to comply with a new CAS or when practices are changed with or without agreement of the Government (Also see 48 CFR 9903.202-3).</p> <p>10. Amendments shall be submitted to the same offices to which submission would have to be made were an original Disclosure Statement being filed.</p> <p>11. Each amendment 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 "Revised" under each Item Number amended. Resubmitted Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.</p> <p style="text-align: center;">ATTACHMENT - Blank Continuation Sheet</p> | |

FORM CASB DS-2 (REV 10/94)

(ii)

| | |
|--|-------------------------------|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | COVER SHEET AND CERTIFICATION |
| <p>CERTIFICATION</p> <p>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 date of certification shown below by the above-named organization of its cost accounting practices, as required by the Disclosure Regulations (48 CFR 9903.202) of the Cost Accounting Standards Board under 41 U.S.C. § 422.</p> <p>Date of Certification: _____</p> <p>_____
 (Signature)</p> <p>_____
 (Print or Type Name)</p> <p>_____
 (Title)</p> <p>THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. § 1001</p> | |

FORM CASB DS-2 (REV 10/94)

C-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | <table border="1" style="width: 100%;"> <tr> <td style="width: 25%; text-align: center;"> PART I - GENERAL INFORMATION
 NAME OF REPORTING UNIT </td> <td style="width: 75%;"></td> </tr> </table> | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT | | | | | | | | | |
|---|--|---|--------|--|-------|--|-------|--|-------|--|--|
| PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT | | | | | | | | | | | |
| <table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 10%;">Item No.</th> <th style="width: 90%;">Item Description</th> </tr> </thead> <tbody> <tr> <td colspan="2" style="text-align: center;">Part I</td> </tr> <tr> <td style="vertical-align: top;">1.1.0</td> <td> <p><u>Description of Your Cost Accounting System</u> for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Accrual</p> <p>B. <input checked="" type="checkbox"/> Modified Accrual Basis ^{1/}</p> <p>C. <input type="checkbox"/> Cash Basis</p> <p>Y. <input type="checkbox"/> Other ^{1/}</p> </td> </tr> <tr> <td style="vertical-align: top;">1.2.0</td> <td> <p><u>Integration of Cost Accounting with Financial Accounting.</u> The cost accounting system is: (Mark one. If B or C is marked, describe on a continuation sheet the costs which are accumulated on memorandum records.)</p> <p>A. <input type="checkbox"/> Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)</p> <p>B. <input type="checkbox"/> Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)</p> <p>C. <input type="checkbox"/> Combination of A and B</p> </td> </tr> <tr> <td style="vertical-align: top;">1.3.0</td> <td> <p><u>Unallowable Costs.</u> Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)</p> <p>A. <input type="checkbox"/> Specifically identified and recorded separately in the formal financial accounting records. ^{1/}</p> <p>B. <input type="checkbox"/> Identified in separately maintained accounting records or workpapers. ^{1/}</p> <p>C. <input type="checkbox"/> Identifiable through use of less formal accounting techniques that permit audit verification. ^{1/}</p> <p>D. <input type="checkbox"/> Combination of A, B or C ^{1/}</p> <p>E. <input type="checkbox"/> Determinable by other means. ^{1/}</p> <p>^{1/} Describe on a Continuation Sheet.</p> </td> </tr> </tbody> </table> | Item No. | Item Description | Part I | | 1.1.0 | <p><u>Description of Your Cost Accounting System</u> for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Accrual</p> <p>B. <input checked="" type="checkbox"/> Modified Accrual Basis ^{1/}</p> <p>C. <input type="checkbox"/> Cash Basis</p> <p>Y. <input type="checkbox"/> Other ^{1/}</p> | 1.2.0 | <p><u>Integration of Cost Accounting with Financial Accounting.</u> The cost accounting system is: (Mark one. If B or C is marked, describe on a continuation sheet the costs which are accumulated on memorandum records.)</p> <p>A. <input type="checkbox"/> Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)</p> <p>B. <input type="checkbox"/> Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)</p> <p>C. <input type="checkbox"/> Combination of A and B</p> | 1.3.0 | <p><u>Unallowable Costs.</u> Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)</p> <p>A. <input type="checkbox"/> Specifically identified and recorded separately in the formal financial accounting records. ^{1/}</p> <p>B. <input type="checkbox"/> Identified in separately maintained accounting records or workpapers. ^{1/}</p> <p>C. <input type="checkbox"/> Identifiable through use of less formal accounting techniques that permit audit verification. ^{1/}</p> <p>D. <input type="checkbox"/> Combination of A, B or C ^{1/}</p> <p>E. <input type="checkbox"/> Determinable by other means. ^{1/}</p> <p>^{1/} Describe on a Continuation Sheet.</p> | |
| Item No. | Item Description | | | | | | | | | | |
| Part I | | | | | | | | | | | |
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FORM CASB DS-2 (REV 10/94)

I-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| 1.3.1 | Treatment of Unallowable Costs. (Explain on a continuation sheet how unallowable costs and directly associated costs are treated in each allocation base and indirect expense pool, e.g., when allocating costs to a major function or activity; when determining indirect cost rates; or, when a central office or group office allocates costs to a segment.) | |
| 1.4.0 | Cost Accounting Period: _____ (Specify the twelve month period used for the accumulation and reporting of costs under Federally sponsored agreements, e.g., 7/1 to 6/30. If the cost accounting period is other than the institution's fiscal year used for financial accounting and reporting purposes, explain circumstances on a continuation sheet.) | |
| 1.5.0 | State Laws or Regulations. Identify on a continuation sheet any State laws or regulations which influence the institution's cost accounting practices, e.g., State administered pension plans, and any applicable statutory limitations or special agreements on allowance of costs. | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

I-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT |
|--|---|--|
| Item No. | Item Description | |
| Instructions for Part II | | |
| Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit. | | |
| 2.1.0 | <u>Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives.</u> (For all major categories of cost under each major function or activity such, as instruction, organized research, other sponsored activities and other institutional activities, 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. Particular emphasis should be placed on items of cost that may be treated as either direct or indirect costs (e.g., Supplies, Materials, Salaries and Wages, Fringe Benefits, etc.) depending upon the purpose of the activity involved. Separate explanations on the criteria governing each direct cost category identified in this Part II are required. Also, list and explain if there are any deviations from the specified criteria.) | |
| 2.2.0 | <u>Description of Direct Materials.</u> All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.) | |
| 2.3.0 | <u>Method of Charging Direct Materials and Supplies.</u> (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.) | |
| 2.3.1 | Direct Purchases for Projects are Charged to Projects at: | |
| | A. _____ | Actual Invoiced Costs |
| | B. _____ | Actual Invoiced Costs Net of Discounts Taken |
| | Y. _____ | Other(s) 1/ |
| | Z. _____ | Not Applicable |
| 2.3.2 | Inventory Requisitions from Central or Common, Institution-owned Inventory. (Identify the inventory valuation method used to charge projects): | |
| | A. _____ | First In, First Out |
| | B. _____ | Last In, First Out |
| | C. _____ | Average Costs 1/ |
| | D. _____ | Predetermined Costs 1/ |
| | Y. _____ | Other(s) 1/ |
| | Z. _____ | Not Applicable |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

II-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II- DIRECT COSTS
NAME OF REPORTING UNIT | | | |
|---|---|---|-----------------|--------------|-----|
| Item No. | Item Description | | | | |
| 2.4.0 | Description of Direct Personal Services. All personal services directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the personal services compensation costs, including applicable fringe benefits costs, if any, within each major institutional function or activity that are charged as direct personal services.) | | | | |
| 2.5.0 | Method of Charging Direct Salaries and Wages. (Mark the appropriate line(s) for each Direct Personal Services Category to identify the method(s) used to charge direct salary and wage costs to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, fully describe on a continuation sheet, the applicable methods used.) | | | | |
| | Direct Personal Services Category | | | | |
| | Faculty
(1) | Staff
(2) | Students
(3) | Other 1/ (4) | |
| | A. Payroll Distribution Method
(Individual time card/actual hours and rates) | --- | --- | --- | --- |
| | B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes) | --- | --- | --- | --- |
| | C. After-the-fact Activity Records (Percentage Distribution of employee activity) | --- | --- | --- | --- |
| | D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.) | --- | --- | --- | --- |
| | Y. Other(s) 1/ | --- | --- | --- | --- |
| | 1/ Describe on a Continuation Sheet. | | | | |

FORM CASS DS-2 (REV 10/94)

II-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II- DIRECT COSTS
NAME OF REPORTING UNIT | | | |
|---|---|---|--|--|--|
| Item No. | Item Description | | | | |
| 2.5.1 | Salary and Wage Cost Distribution Systems.

Within each major function or activity, are the methods marked in item 2.5.0 used by all employees compensated by the reporting unit? (If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.)

Yes
No | | | | |
| 2.5.2 | Salary and Wage Cost Accumulation System.

(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the share of the total salary and wage costs attributable to each employee's direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.) | | | | |
| 2.6.0 | Description of Direct Fringe Benefits Costs. All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet all of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.) | | | | |
| 2.6.1 | Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0, is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.) | | | | |
| 2.7.0 | Description of Other Direct Costs. All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.) | | | | |

FORM CASS DS-2 (REV 10/94)

II-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-----------------|--|--|------------------|-----------------|-----------------|---|-----|-----|-----|---|-----|-----|-----|--|-----|-----|-----|----------------|-----|-----|-----|--|-----|-----|-----|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.8.0 | <p>Cost Transfers. When Federally sponsored agreements or similar cost objectives are credited for cost transfers to other projects, grants or contracts, is the credit amount for direct personal services, materials, other direct charges and applicable indirect costs always based on the same amount(s) or rate(s) (e.g., direct labor rate, indirect cost(s) originally used to charge or allocate costs to the project (Consider transactions where the original charge and the credit occur in different cost accounting periods). (Mark one, if "No", explain on a continuation sheet how the credit differs from original charge.)</p> <p> <input type="checkbox"/> Yes
 <input type="checkbox"/> No </p> | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.9.0 | <p>Interorganizational Transfers. This item is directed only to those materials, supplies, and services which are, or will be transferred to you from other segments of the educational institution. (Mark the appropriate line(s) in each column to indicate the basis used by you as transferee to charge the cost or price of interorganizational transfers or materials, supplies, and services to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, explain on a continuation sheet.)</p> <table border="1"> <thead> <tr> <th></th> <th>Materials
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(2)</th> <th>Services
(3)</th> </tr> </thead> <tbody> <tr> <td>A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>B. At full cost <u>including</u> indirect costs attributable to group or central office expenses.</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>C. At established catalog or market price or prices based on adequate competition.</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>Z. Interorganizational transfers are not applicable.</td> <td>---</td> <td>---</td> <td>---</td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | | | Materials
(1) | Supplies
(2) | Services
(3) | A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | --- | --- | --- | B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | --- | --- | --- | C. At established catalog or market price or prices based on adequate competition. | --- | --- | --- | Y. Other(s) 1/ | --- | --- | --- | Z. Interorganizational transfers are not applicable. | --- | --- | --- |
| | Materials
(1) | Supplies
(2) | Services
(3) | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. At established catalog or market price or prices based on adequate competition. | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) 1/ | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Interorganizational transfers are not applicable. | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

II-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III - INDIRECT COSTS
NAME OF REPORTING UNIT | | |
|---|---|---|--|--|
| Item No. | Item Description | | | |
| | <p>Instructions for Part III</p> <p>Institutions should disclose how the segment's total indirect costs are identified and accumulated in specific indirect cost categories and allocated to applicable indirect cost pools and service centers within each major function or activity, how service center costs are accumulated and "billed" to users, and the specific indirect cost pools and allocation bases used to calculate the indirect cost rates that are used to allocate accumulated indirect costs to Federally sponsored agreements or similar final cost objectives. A continuation sheet should be used wherever additional space is required or when a response requires further explanation to ensure clarity and understanding.</p> <p>The following Allocation Base Codes are provided for use in connection with Items 3.1.0 and 3.3.0.</p> <p> A. Direct Charge or Allocation
 B. Total Expenditures
 C. Modified Total Cost Basis
 D. Modified Total Direct Cost Basis
 E. Salaries and Wages
 F. Salaries, Wages and Fringe Benefits
 G. Number of Employees (head count)
 H. Number of Employees (full-time equivalent basis)
 I. Number of Students (head count)
 J. Number of Students (full-time equivalent basis)
 K. Student Hours -- classroom and work performed
 L. Square Footage
 M. Usage
 N. Unit of Product
 O. Total Production
 P. More than one base (Separate Cost Groupings) 1/
 Y. Other(s) 1/
 Z. Category or Pool not applicable </p> <p>1/ List on a continuation sheet, the category and subgrouping(s) of expense involved and the allocation base(s) used.</p> | | | |

FORM CASB DS-2 (REV 10/94)

III-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|---------------------|--|------------------------|---------------------|----------------------|---------------------|--|--|--|--|----------|--|--|--|-----------|--|--|--|---------------------------------|--|--|--|-------------|--|--|--|-------------------------------|--|--|--|--|--|--|--|---------------------------------|--|--|--|---------------------------------------|--|--|--|-------------|--|--|--|---|--|--|--|--------------|--|--|--|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1.0 | <p>Indirect Cost Categories - Accumulation and Allocation. This item is directed at the identification, accumulation and allocation of all indirect costs of the institution. (Under the column heading, "Accumulation Method," insert "Yes" or "No" to indicate if the cost elements included in each indirect cost category are identified, recorded and accumulated in the institution's formal accounting system. If "No," describe on a continuation sheet, how the cost elements included in the indirect cost category are identified and accumulated. Under the column heading "Allocation Base," enter one of the allocation base codes A through P, Y, or Z, to indicate the basis used for allocating the accumulated costs of each indirect cost category to other applicable indirect cost categories, indirect cost pools, other institutional activities, specialized service facilities and other service centers. Under the column heading "Allocation Sequence," insert 1, 2, or 3 next to each of the first three indirect cost categories to indicate the sequence of the allocation process. If cross-allocation techniques are used, insert "CA." If an indirect cost category listed in this section is not used, insert "NA.")</p> <table border="1"> <thead> <tr> <th>Indirect Cost Category</th> <th>Accumulation Method</th> <th>Allocation Base Code</th> <th>Allocation Sequence</th> </tr> </thead> <tbody> <tr> <td>(a) Depreciation/Use Allowances/Interest</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Building</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Equipment</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Capital Improvements to Land 1/</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Interest 1/</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(c) General Administration and General Expense</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(d) Departmental Administration</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(e) Sponsored Projects Administration</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(f) Library</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(g) Student Administration and Services</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(h) Other 1/</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | | Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | (a) Depreciation/Use Allowances/Interest | | | | Building | | | | Equipment | | | | Capital Improvements to Land 1/ | | | | Interest 1/ | | | | (b) Operation and Maintenance | | | | (c) General Administration and General Expense | | | | (d) Departmental Administration | | | | (e) Sponsored Projects Administration | | | | (f) Library | | | | (g) Student Administration and Services | | | | (h) Other 1/ | | | |
| Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Depreciation/Use Allowances/Interest | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Building | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Equipment | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Improvements to Land 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Operation and Maintenance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) General Administration and General Expense | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Departmental Administration | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Sponsored Projects Administration | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Library | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Student Administration and Services | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Other 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94) III-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------------------------------|--|--|--|--|--|--|------------------------------|--|--|--|--|--|--|----------------------------|--|--|--|--|--|--|---|--|--|--|--|--|--|-------|--|--|--|--|--|--|-------|--|--|--|--|--|--|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.2.0 | <p>Service Centers. Service centers are departments or functional units which perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include "recharge centers" and the "specialized service facilities" defined in Section J of Circular A-21. (The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter "Z" in Column 1, if not applicable.)</p> <table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td>(a) Scientific Computer Operations</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(b) Business Data Processing</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(c) Animal Care Facilities</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>_____</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>_____</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>(1) Charge Code: Use code "A" if the service center costs are billed only as direct costs of final cost objectives; code "B" if billed only to indirect cost categories or indirect cost pools; code "C" if billed to both direct and indirect cost objectives.</p> <p>(2) Billing Code: Code "A" - center receives an allocation of all applicable indirect costs; Code "B" - partial allocation of indirect costs; Code "C" - no allocation of indirect costs.</p> <p>(3) Billing Rate Code: Code "A" - billing rates are based on historical costs; Code "B" - rates are based on projected costs; Code "C" - rates are based on a comparison of historical and projected costs; Code "D" - billings are based on the actual costs of the billing period; Code "Y" - other (explain on a Continuation Sheet).</p> <p>(4) User Charges Code: Code "A" - all users are charged at the same billing rates; Code "B" - some users are charged at different rates than other users (explain on a Continuation Sheet).</p> <p>(5) Actual Costs vs. Revenue Code: Code "A" - billings (revenue) are compared to actual costs (expended) at least annually; Code "B" - billings are compared to actual costs less frequently than annually.</p> <p>(6) Variance Code: Code "A" - Annual variances between billed and actual costs are prorated to users (as credits or charges); Code "B" - variances are carried forward as adjustments to billing rates or future periods; Code "C" - annual variances are charged or credited to indirect costs; Code "Y" - other (explain on a Continuation Sheet).</p> | | | | | (1) | (2) | (3) | (4) | (5) | (6) | (a) Scientific Computer Operations | | | | | | | (b) Business Data Processing | | | | | | | (c) Animal Care Facilities | | | | | | | (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | | | | | | | _____ | | | | | | | _____ | | | | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Scientific Computer Operations | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Business Data Processing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Animal Care Facilities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94) III-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--------------------|----------------------|----------------|--|---------------|-------|----------------|-------|--------------|-------|-----------------------|--|---------------|-------|----------------|-------|--------------|-------|-------------------------------|--|---------------|-------|----------------|-------|--------------|-------|--------------------------------------|--|--|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.3.0 | <p>Indirect Cost Pools and Allocation Bases</p> <p>(Identify all of the indirect cost pools established for the accumulation of indirect costs, excluding service centers, and the allocation bases used to distribute accumulated indirect costs to Federally sponsored agreements or similar cost objectives within each major function or activity. For all applicable indirect cost pools, enter the applicable Allocation Base Code A through P, Y, or Z, to indicate the basis used for allocating accumulated pool costs to Federally sponsored agreements or similar cost objectives.)</p> <table border="0"> <thead> <tr> <th style="text-align: left;">Indirect Cost Base</th> <th style="text-align: left;">Allocation Base Code</th> </tr> </thead> <tbody> <tr> <td colspan="2">A. Instruction</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">B. Organized Research</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">C. Other Sponsored Activities</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">D. Other Institutional Activities 1/</td> </tr> <tr> <td></td> <td>_____</td> </tr> </tbody> </table> | | Indirect Cost Base | Allocation Base Code | A. Instruction | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | B. Organized Research | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | C. Other Sponsored Activities | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | D. Other Institutional Activities 1/ | | | _____ |
| Indirect Cost Base | Allocation Base Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Instruction | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Organized Research | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Other Sponsored Activities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Other Institutional Activities 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.4.0 | <p>Composition of Indirect Cost Pools. (For each pool identified under Items 3.1.0 and 3.2.0, describe on a continuation sheet the major organizational components, subgroupings of expenses, and elements of cost included.)</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 3.5.0 | <p>Composition of Allocation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.)</p> | |
| 3.6.0 | <p>Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations?</p> <p>A. ___ Yes</p> <p>B. ___ No 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

III-5

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-------------------|--------------------|--|----------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|---------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|-----------|-------|-------|-------|-------|---|-------|-------|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Part IV | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D 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 allowances are applied to property units, and Code A or B in Column (4) indicating whether or not the estimated 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.)</p> <table border="1"> <thead> <tr> <th>Asset Category</th> <th>Depreciation Method (1)</th> <th>Useful Life (2)</th> <th>Property Unit (3)</th> <th>Residual Value (4)</th> </tr> </thead> <tbody> <tr><td>(a) Land Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(b) Buildings</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(c) Building Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(d) Leasehold Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(e) Equipment</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(f) Furniture and Fixtures</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(g) Automobiles and Trucks</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(h) Tools</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(i) 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.)</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> </tbody> </table> <p>Column (1)—Depreciation Method Code
 A. Straight Line
 B. Expensed at Acquisition
 C. Use Allowance
 Y. Other or more than one method 1/</p> <p>Column (2)—Useful Life Code
 A. Replacement Expense
 B. Term of Lease
 C. Estimated service life
 D. As prescribed for use allowance by Office of Management and Budget Circular No. A-21
 Y. Other or more than one method 1/</p> <p>Column (3)—Property Unit 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/</p> <p>Column (4)—Residual Value Code
 A. Residual value is deducted
 B. Residual value is not deducted
 Y. Other or more than one method 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | Asset Category | Depreciation Method (1) | Useful Life (2) | Property Unit (3) | Residual Value (4) | (a) Land Improvements | _____ | _____ | _____ | _____ | (b) Buildings | _____ | _____ | _____ | _____ | (c) Building Improvements | _____ | _____ | _____ | _____ | (d) Leasehold Improvements | _____ | _____ | _____ | _____ | (e) Equipment | _____ | _____ | _____ | _____ | (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | (h) Tools | _____ | _____ | _____ | _____ | (i) 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.) | _____ | _____ | _____ | _____ |
| Asset Category | Depreciation Method (1) | Useful Life (2) | Property Unit (3) | Residual Value (4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Land Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Buildings | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Building Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Leasehold Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Equipment | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Tools | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) 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.) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | |
|---|---|--|--|--|--|
| Item No. | Item Description | | | | |
| 4.1.1 | <p>Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. _____ Yes
 B. _____ No 1/</p> | | | | |
| 4.2.0 | <p>Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. _____ Yes
 B. _____ No</p> | | | | |
| 4.3.0 | <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. _____ Excluded from determination of sponsored agreement costs.
 B. _____ Credited or charged currently to the same goals to which the depreciation of the assets was originally charged.
 C. _____ Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved.
 D. _____ Not accounted for separately, but reflected in the depreciation reserve account.
 Y. _____ Other(s) 1/
 Z. _____ Not applicable</p> | | | | |
| 4.4.0 | <p>Criteria for Capitalization. (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)</p> <p>A. Minimum Dollar Amount _____
 B. Minimum Life Years _____</p> | | | | |
| 4.5.0 | <p>Group or Mass Purchase. Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. _____ Yes 1/
 B. _____ No</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675
EDUCATIONAL INSTITUTIONS | | PART V- OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| Part V | | |
| 5.1.0 | <p>Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input type="checkbox"/> Cash</p> <p>B. <input type="checkbox"/> Accrual 1/</p> | |
| 5.2.0 | <p>Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.)</p> <p>A. <input type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate.</p> <p>B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool.</p> <p>C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs.</p> <p>D. <input type="checkbox"/> Combination of methods 1/</p> <p>Y. <input type="checkbox"/> Other 1/</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASS DS-2 (REV 10/94)

V-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS
NAME OF REPORTING UNIT | | | | | | | | |
|---|--|---|--------------|-----------------|--|----------------------|--|----------------------|---|----------------------|
| Item No. | Item Description | | | | | | | | | |
| Instructions for Part VI | | | | | | | | | | |
| <p>This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.</p> <p>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. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page ii). General Instructions)</p> | | | | | | | | | | |
| 6.1.0 | Pension Plans. | | | | | | | | | |
| 6.1.1 | <p>Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)</p> <table border="1"> <thead> <tr> <th>Type of Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s)</td> <td><input type="text"/></td> </tr> <tr> <td>B. <input type="checkbox"/> Institution uses TIAA/CRF plan or other defined contribution plan that is managed by an organization not affiliated with the institution</td> <td><input type="text"/></td> </tr> <tr> <td>C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/</td> <td><input type="text"/></td> </tr> </tbody> </table> | | Type of Plan | Number of Plans | A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | B. <input type="checkbox"/> Institution uses TIAA/CRF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/ | <input type="text"/> |
| Type of Plan | Number of Plans | | | | | | | | | |
| A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | | | | | | | | | |
| B. <input type="checkbox"/> Institution uses TIAA/CRF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | | | | | | | | | |
| C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/ | <input type="text"/> | | | | | | | | | |
| 6.1.2 | <p>Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | |

FORM CASS DS-2 (REV 10/94)

VI-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS |
|---|--|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item Description | |
| 6.2.0 | <p>Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRBs). (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)</p> <p>Z. <input type="checkbox"/> Not Applicable</p> | |
| 6.2.1 | <p>Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> | |
| 6.3.0 | <p>Self-Insurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When accrued (book accrual only)</p> <p>B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund</p> <p>C. <input type="checkbox"/> When contributions are made to a forfeitable fund</p> <p>D. <input type="checkbox"/> When the benefits are paid to an employee</p> <p>E. <input type="checkbox"/> When amounts are paid to an employee welfare plan</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> | |
| 6.4.0 | <p>Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)</p> | |
| 6.4.1 | <p>Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability</p> <p>D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS |
|---|---|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item Description | |
| 6.4.2 | <p>Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.</p> <p>D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-3

| | | |
|---|---|--|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VII: CENTRAL SYSTEM OR GROUP EXPENSES
NAME OF REPORTING UNIT |
| Item
No. | Item Description | |
| | <p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instructions for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that 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 VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> | |
| 7.1.0 | <p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> | |
| 7.2.0 | <p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefitting segments.</p> <p>D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorata or allocation basis and the basis of such charges. If none, so state.</p> | |

FORM CASB DS-2 (REV 10/94)

VII-1

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | GENERAL INSTRUCTIONS |
| <p>1. This Disclosure Statement has been designed to meet the requirements of Public Law 100-679, and persons completing it are to describe the educational institution and its 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).</p> <p>2. Part I of the Statement provides general information concerning each reporting unit (e.g., segments, business units, and central system or group (intermediate administration) offices). Parts II through VI pertain to the types of costs generally incurred by the segment or business unit directly performing under Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). Part VII pertains to the types of costs that are generally incurred by a central or group office and are allocated to one or more segments performing under Federally sponsored agreements.</p> <p>3. Each segment or business unit required to disclose its cost accounting practices should complete the Cover Sheet, the Certification, and Parts I through VI.</p> <p>4. Each central or group office required to disclose its cost accounting practices for measuring, assigning and allocating its costs to segments performing under Federally sponsored agreements should complete the Cover Sheet, the Certification, Part I and Part VII of the Disclosure Statement. Where a central or group office incurs the types of cost covered by Parts IV, V and VI, and the cost amounts allocated to segments performing under Federally sponsored agreements are material, such office(s) should complete Parts IV, V, or VI for such material elements of cost. While a central or group office may have more than one reporting unit submitting Disclosure Statements, only one Statement needs to be submitted to cover the central or group office operations.</p> <p>5. The Statement must be signed by an authorized signatory of the reporting unit.</p> <p>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.</p> <p>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.</p> | |

FORM CASB DS-2 (REV 10/94)

(i)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | GENERAL INSTRUCTIONS |
| <p>8. Where the cost accounting practice being disclosed is clearly set forth in the institution's existing written accounting policies and procedures, such documents may be cited on a continuation sheet and incorporated by reference. In such cases, the reporting unit 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 item number. Any supplementary comments needed to fully describe the cost accounting practice being disclosed should also be provided.</p> <p>9. Disclosure Statements must be amended when disclosed practices are changed to comply with a new CAS or when practices are changed with or without agreement of the Government (Also see 48 CFR 9903.202-3).</p> <p>10. Amendments shall be submitted to the same offices to which submission would have to be made were an original Disclosure Statement being filed.</p> <p>11. Each amendment 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 "Revised" under each Item Number amended. Resubmitted Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.</p> <p style="text-align: center;">ATTACHMENT - Blank Continuation Sheet</p> | |

FORM CASB DS-2 (REV 10/94) (ii)

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|---|--|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | CONTINUATION SHEET
NAME OF REPORTING UNIT |
| Item No. | Item Description |
| | |

FORM CASB DS-2 (REV 10/94)

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | COVER SHEET AND CERTIFICATION |
|---|---|-------------------------------|
| D.1 | Educational Institution | |
| | (a) Name _____ | |
| | (b) Street Address _____ | |
| | (c) City, State and ZIP Code _____ | |
| | (d) Division or Campus of (if applicable) _____ | |
| 0.2 | Reporting Unit is: (Mark one.) | |
| | A. <input type="checkbox"/> Independently Administered Public Institution | |
| | B. <input type="checkbox"/> Independently Administered Nonprofit Institution | |
| | C. <input type="checkbox"/> Administered as Part of a Public System | |
| | D. <input type="checkbox"/> Administered as Part of a Nonprofit System | |
| | E. <input type="checkbox"/> Other (Specify) _____ | |
| 0.3 | Official to Contact Concerning this Statement: | |
| | (a) Name and Title _____ | |
| | (b) Phone Number (include area code and extension) _____ | |
| 0.4 | Statement Type and Effective Date: | |
| | A. (Mark type of submission. If a revision, enter number.) | |
| | (a) <input type="checkbox"/> Original Statement | |
| | (b) <input type="checkbox"/> Amended Statement; Revision No. _____ | |
| | B. Effective Date of this Statement: (Specify) _____ | |
| 0.5 | Statement Submitted To (Provide office name, location and telephone number, include area code and extension): | |
| | A. Cognizant Federal Agency: _____ | |
| | B. Cognizant Federal Auditor: _____ | |

FORM CASB DS-2 (REV 10/94)

C-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | COVER SHEET AND CERTIFICATION |
|---|--|-------------------------------|
| <p>CERTIFICATION</p> <p>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 date of certification shown below by the above-named organization of its cost accounting practices, as required by the Disclosure Regulations (48 CFR 9903.202) of the Cost Accounting Standards Board under 41 U.S.C. § 422.</p> <p>Date of Certification: _____</p> <p>_____
(Signature)</p> <p>_____
(Print or Type Name)</p> <p>_____
(Title)</p> <p>THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. § 1001</p> | | |

FORM CASB DS 2 (REV 10/94)

C-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| | Part I | |
| 1.1.0 | <p><u>Description of Your Cost Accounting System</u> for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Accrual</p> <p>B. <input type="checkbox"/> Modified Accrual Basis <u>1/</u></p> <p>C. <input type="checkbox"/> Cash Basis</p> <p>Y. <input type="checkbox"/> Other <u>1/</u></p> | |
| 1.2.0 | <p><u>Integration of Cost Accounting with Financial Accounting.</u> The cost accounting system is: (Mark one. If B or C is marked, describe on a continuation sheet the costs which are accumulated on memorandum records.)</p> <p>A. <input type="checkbox"/> Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)</p> <p>B. <input type="checkbox"/> Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)</p> <p>C. <input type="checkbox"/> Combination of A and B</p> | |
| 1.3.0 | <p><u>Unallowable Costs.</u> Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)</p> <p>A. <input type="checkbox"/> Specifically identified and recorded separately in the formal financial accounting records. <u>1/</u></p> <p>B. <input type="checkbox"/> Identified in separately maintained accounting records or workpapers. <u>1/</u></p> <p>C. <input type="checkbox"/> Identifiable through use of less formal accounting techniques that permit audit verification. <u>1/</u></p> <p>D. <input type="checkbox"/> Combination of A, B or C <u>1/</u></p> <p>E. <input type="checkbox"/> Determinable by other means. <u>1/</u></p> <p><u>1/</u> Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

1-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| 1.3.1 | <p><u>Treatment of Unallowable Costs.</u> (Explain on a continuation sheet how unallowable costs and directly associated costs are treated in each allocation base and indirect expense pool, e.g., when allocating costs to a major function or activity; when determining indirect cost rates; or, when a central office or group office allocates costs to a segment.)</p> | |
| 1.4.0 | <p><u>Cost Accounting Period:</u> _____ (Specify the twelve month period used for the accumulation and reporting of costs under Federally sponsored agreements, e.g., 7/1 to 6/30. If the cost accounting period is other than the institution's fiscal year used for financial accounting and reporting purposes, explain circumstances on a continuation sheet.)</p> | |
| 1.5.0 | <p><u>State Laws or Regulations.</u> Identify on a continuation sheet any State laws or regulations which influence the institution's cost accounting practices, e.g., State administered pension plans, and any applicable statutory limitations or special agreements on allowance of costs.</p> <p><u>1/</u> Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

1-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II- DIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| | Instructions for Part II | |
| | Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit. | |
| 2.1.0 | Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives. (For all major categories of cost under each major function or activity such as instruction, organized research, other sponsored activities and other institutional activities, 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. Particular emphasis should be placed on items of cost that may be treated as either direct or indirect costs (e.g., Supplies, Materials, Salaries and Wages, Fringe Benefits, etc.) depending upon the purpose of the activity involved. Separate explanations on the criteria governing each direct cost category identified in this Part II are required. Also, list and explain if there are any deviations from the specified criteria.) | |
| 2.2.0 | Description of Direct Materials. All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.) | |
| 2.3.0 | Method of Charging Direct Materials and Supplies. (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.) | |
| 2.3.1 | Direct Purchases for Projects are Charged to Projects as: | |
| | A. <input type="checkbox"/> Actual Invoiced Costs | |
| | B. <input type="checkbox"/> Actual Invoiced Costs Net of Discounts Taken | |
| | Y. <input type="checkbox"/> Other(s) 1/ | |
| | Z. <input type="checkbox"/> Not Applicable | |
| 2.3.2 | Inventory Requisitions from Central or Common, Institution-owned Inventory. (Identify the inventory valuation method used to charge projects): | |
| | A. <input type="checkbox"/> First In, First Out | |
| | B. <input type="checkbox"/> Last In, First Out | |
| | C. <input type="checkbox"/> Average Costs 1/ | |
| | D. <input type="checkbox"/> Predetermined Costs 1/ | |
| | Y. <input type="checkbox"/> Other(s) 1/ | |
| | Z. <input type="checkbox"/> Not Applicable | |
| | 1/ Describe on a Continuation Sheet. | |

FORM CASB DS-2 (REV 10/94)

II-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II- DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|---|--------------------------|-----------------------------------|--|--|--|-------------|-----------|--------------|--------------|--|--------------------------|--------------------------|--------------------------|--------------------------|--|--------------------------|--------------------------|--------------------------|--------------------------|---|--------------------------|--------------------------|--------------------------|--------------------------|--|--------------------------|--------------------------|--------------------------|--------------------------|----------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.4.0 | Description of Direct Personal Services. All personal services directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the personal services compensation costs, including applicable fringe benefits costs, if any, within each major institutional function or activity that are charged as direct personal services.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.5.0 | Method of Charging Direct Salaries and Wages. (Mark the appropriate line(s) for each Direct Personal Services Category to identify the method(s) used to charge direct salary and wage costs to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, fully describe on a continuation sheet, the applicable methods used.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="4">Direct Personal Services Category</th> </tr> <tr> <th>Faculty (1)</th> <th>Staff (2)</th> <th>Students (3)</th> <th>Other 1/ (4)</th> </tr> </thead> <tbody> <tr> <td>A. Payroll Distribution Method (Individual time card/actual hours and rates)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>C. After-the-fact Activity Records (Percentage Distribution of employee activity)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Y. Other(s) 1/</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> | | | Direct Personal Services Category | | | | Faculty (1) | Staff (2) | Students (3) | Other 1/ (4) | A. Payroll Distribution Method (Individual time card/actual hours and rates) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | C. After-the-fact Activity Records (Percentage Distribution of employee activity) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Y. Other(s) 1/ | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Direct Personal Services Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Faculty (1) | Staff (2) | Students (3) | Other 1/ (4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Payroll Distribution Method (Individual time card/actual hours and rates) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. After-the-fact Activity Records (Percentage Distribution of employee activity) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) 1/ | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

II-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II: DIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| 2.5.1 | <p>Salary and Wage Cost Distribution Systems.</p> <p>Within each major function or activity, are the methods marked in item 2.5.0 used by all employees compensated by the reporting unit? If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.)</p> <p> <input type="checkbox"/> Yes
 <input type="checkbox"/> No </p> | |
| 2.5.2 | <p>Salary and Wage Cost Accumulation System.</p> <p>(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the share of the total salary and wage costs attributable to each employee's direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.)</p> | |
| 2.6.0 | <p>Description of Direct Fringe Benefits Costs. All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet all of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.)</p> | |
| 2.6.1 | <p>Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0 is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)</p> | |
| 2.7.0 | <p>Description of Other Direct Costs. All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.)</p> | |

FORM CASB DS-2 (REV 10/94)

11-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II: DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|---|--------------------------|------------------|-----------------|-----------------|---|--------------------------|--------------------------|--------------------------|---|--------------------------|--------------------------|--------------------------|--|--------------------------|--------------------------|--------------------------|-----------------------|--------------------------|--------------------------|--------------------------|---|--------------------------|--------------------------|--------------------------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.8.0 | <p>Cost Transfers. When Federally sponsored agreements or similar cost objectives are credited for cost transfers to other projects, grants or contracts, is the credit amount for direct personal services, materials, other direct charges and applicable indirect costs always based on the same amount(s) or rate(s) (e.g., direct labor rate, indirect costs) originally used to charge or allocate costs to the project (Consider transactions where the original charge and the credit occur in different cost accounting periods). (Mark one, if "No", explain on a continuation sheet how the credit differs from original charge.)</p> <p> <input type="checkbox"/> Yes
 <input type="checkbox"/> No </p> | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.9.0 | <p>Interorganizational Transfers. This item is directed only to those materials, supplies, and services which are, or will be transferred to you from other segments of the educational institution. (Mark the appropriate line(s) in each column to indicate the basis used by you as transferee to charge the cost or price of interorganizational transfers or materials, supplies, and services to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, explain on a continuation sheet.)</p> <table border="1"> <thead> <tr> <th></th> <th>Materials
(1)</th> <th>Supplies
(2)</th> <th>Services
(3)</th> </tr> </thead> <tbody> <tr> <td>A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>B. At full cost <u>including</u> indirect costs attributable to group or central office expenses.</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>C. At established catalog or market price or prices based on adequate competition.</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Y. Other(s) <u>1/</u></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Z. Interorganizational transfers are not applicable</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | Materials
(1) | Supplies
(2) | Services
(3) | A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | C. At established catalog or market price or prices based on adequate competition. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Y. Other(s) <u>1/</u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Z. Interorganizational transfers are not applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Materials
(1) | Supplies
(2) | Services
(3) | | | | | | | | | | | | | | | | | | | | | | | |
| A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| C. At established catalog or market price or prices based on adequate competition. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) <u>1/</u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Interorganizational transfers are not applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

11-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| | <p>Instructions for Part III</p> <p>Institutions should disclose how the segment's total indirect costs are identified and accumulated in specific indirect cost categories and allocated to applicable indirect cost pools and service centers within each major function or activity, how service center costs are accumulated and "billed" to users, and the specific indirect cost pools and allocation bases used to calculate the indirect cost rates that are used to allocate accumulated indirect costs to Federally sponsored agreements or similar final cost objectives. A continuation sheet should be used whenever additional space is required or when a response requires further explanation to ensure clarity and understanding.</p> <p>The following Allocation Base Codes are provided for use in connection with Items 3.1.0 and 3.3.0.</p> <p>A. Direct Charge or Allocation
 B. Total Expenditures
 C. Modified Total Cost Basis
 D. Modified Total Direct Cost Basis
 E. Salaries and Wages
 F. Salaries, Wages and Fringe Benefits
 G. Number of Employees (head count)
 H. Number of Employees (full-time equivalent basis)
 I. Number of Students (head count)
 J. Number of Students (full-time equivalent basis)
 K. Student Hours -- classroom and work performed
 L. Square Footage
 M. Usage
 N. Unit of Product
 O. Total Production
 P. More than one base (Separate Cost Groupings) 1/
 Y. Other(s) 1/
 Z. Category or Pool not applicable</p> <p>1/ List on a continuation sheet, the category and subgrouping(s) of expense involved and the allocation base(s) used.</p> | |

FORM CASB DS-2 (REV 10/94)

III-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|------------------------|---------------------|----------------------|---------------------|--|--|--|--|----------|-----|-----|-----|-----------|-----|-----|-----|---------------------------------|-----|-----|-----|-------------|-----|-----|-----|-------------------------------|-----|-----|-----|--|-----|-----|-----|---------------------------------|-----|-----|-----|---------------------------------------|-----|-----|-----|-------------|-----|-----|-----|---|-----|-----|-----|--------------|-----|-----|-----|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1.0 | <p>Indirect Cost Categories - Accumulation and Allocation. This item is directed at the identification, accumulation and allocation of all indirect costs of the institution. (Under the column heading, "Accumulation Method," insert "Yes" or "No" to indicate if the cost elements included in each indirect cost category are identified, recorded and accumulated in the institution's formal accounting system. If "No," describe on a continuation sheet, how the cost elements included in the indirect cost category are identified and accumulated. Under the column heading "Allocation Base," enter one of the allocation base codes A through P, Y, or Z, to indicate the basis used for allocating the accumulated costs of each indirect cost category to other applicable indirect cost categories, indirect cost pools, other institutional activities, specialized service facilities and other service centers. Under the column heading "Allocation Sequence," insert 1, 2, or 3 next to each of the first three indirect cost categories to indicate the sequence of the allocation process. If cross-allocation techniques are used, insert "CA." If an indirect cost category listed in this section is not used, insert "NA.")</p> <table border="1"> <thead> <tr> <th>Indirect Cost Category</th> <th>Accumulation Method</th> <th>Allocation Base Code</th> <th>Allocation Sequence</th> </tr> </thead> <tbody> <tr> <td>(a) Depreciation/Use Allowances/Interest</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Building</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td> Equipment</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td> Capital Improvements to Land 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td> Interest 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(c) General Administration and General Expense</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(d) Departmental Administration</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(e) Sponsored Projects Administration</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(f) Library</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(g) Student Administration and Services</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(h) Other 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | (a) Depreciation/Use Allowances/Interest | | | | Building | ___ | ___ | ___ | Equipment | ___ | ___ | ___ | Capital Improvements to Land 1/ | ___ | ___ | ___ | Interest 1/ | ___ | ___ | ___ | (b) Operation and Maintenance | ___ | ___ | ___ | (c) General Administration and General Expense | ___ | ___ | ___ | (d) Departmental Administration | ___ | ___ | ___ | (e) Sponsored Projects Administration | ___ | ___ | ___ | (f) Library | ___ | ___ | ___ | (g) Student Administration and Services | ___ | ___ | ___ | (h) Other 1/ | ___ | ___ | ___ |
| Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Depreciation/Use Allowances/Interest | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Building | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Equipment | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Improvements to Land 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Operation and Maintenance | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) General Administration and General Expense | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Departmental Administration | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Sponsored Projects Administration | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Library | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Student Administration and Services | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Other 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-----|-----|-----|-----|-----|-----|-----|-----|------------------------------------|-----|-----|-----|-----|-----|-----|------------------------------|-----|-----|-----|-----|-----|-----|----------------------------|-----|-----|-----|-----|-----|-----|---|-----|-----|-----|-----|-----|-----|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.2.0 | <p>Service Centers. Service centers are departments or functional units which perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include "recharge centers" and the "specialized service facilities" defined in Section J of Circular A-21. (The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter "Z" in Column 1, if not applicable.)</p> <table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td>(a) Scientific Computer Operations</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>(b) Business Data Processing</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>(c) Animal Care Facilities</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>(d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> </tr> </tbody> </table> <p>(1) Charge Code: Use code "A" if the service center costs are billed only as direct costs of final cost objectives; code "B" if billed only to indirect cost categories or indirect cost pools; code "C" if billed to both direct and indirect cost objectives.</p> <p>(2) Allocation Code: Code "A" - center receives an allocation of all applicable indirect costs; Code "B" - partial allocation of indirect costs; Code "C" - no allocation of indirect costs.</p> <p>(3) Billing Rate Code: Code "A" - billing rates are based on historical costs; Code "B" - rates are based on projected costs; Code "C" - rates are based on a comparison of historical and projected costs; Code "D" - billings are based on the actual costs of the billing period; Code "Y" - other (explain on a Continuation Sheet).</p> <p>(4) User Charges Code: Code "A" - all users are charged at the same billing rates; Code "B" - some users are charged at different rates than other users (explain on a Continuation Sheet).</p> <p>(5) Actual Costs vs. Revenue Code: Code "A" - billings (revenue) are compared to actual costs (expenditures) at least annually; Code "B" - billings are compared to actual costs less frequently than annually.</p> <p>(6) Variance Code: Code "A" - Annual variances between billed and actual costs are prorated to users (as credits or charges); Code "B" - variances are carried forward as adjustments to billing rate or future periods; Code "C" - annual variances are charged or credited to indirect costs; Code "Y" - other (explain on a Continuation Sheet).</p> | | | | (1) | (2) | (3) | (4) | (5) | (6) | (a) Scientific Computer Operations | --- | --- | --- | --- | --- | --- | (b) Business Data Processing | --- | --- | --- | --- | --- | --- | (c) Animal Care Facilities | --- | --- | --- | --- | --- | --- | (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | --- | --- | --- | --- | --- | --- |
| | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Scientific Computer Operations | --- | --- | --- | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Business Data Processing | --- | --- | --- | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Animal Care Facilities | --- | --- | --- | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | --- | --- | --- | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--|---------------------|----------------------|----------------|--|---------------|-------|----------------|-------|--------------|-------|-----------------------|--|---------------|-------|----------------|-------|--------------|-------|-------------------------------|--|---------------|-------|----------------|-------|--------------|-------|--------------------------------------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.3.0 | <p>Indirect Cost Pools and Allocation Bases</p> <p>(Identify all of the indirect cost pools established for the accumulation of indirect costs, excluding service centers, and the allocation bases used to distribute accumulated indirect costs to Federally sponsored agreements or similar cost objectives within each major function or activity. For all applicable indirect cost pools, enter the applicable Allocation Base Code A through P, Y, or Z, to indicate the basis used for allocating accumulated pool costs to Federally sponsored agreements or similar cost objectives.)</p> <table border="1"> <thead> <tr> <th>Indirect Cost Pools</th> <th>Allocation Base Code</th> </tr> </thead> <tbody> <tr> <td>A. Instruction</td> <td></td> </tr> <tr> <td> ___ On-Campus</td> <td>_____</td> </tr> <tr> <td> ___ Off-Campus</td> <td>_____</td> </tr> <tr> <td> ___ Other 1/</td> <td>_____</td> </tr> <tr> <td>B. Organized Research</td> <td></td> </tr> <tr> <td> ___ On-Campus</td> <td>_____</td> </tr> <tr> <td> ___ Off-Campus</td> <td>_____</td> </tr> <tr> <td> ___ Other 1/</td> <td>_____</td> </tr> <tr> <td>C. Other Sponsored Activities</td> <td></td> </tr> <tr> <td> ___ On-Campus</td> <td>_____</td> </tr> <tr> <td> ___ Off-Campus</td> <td>_____</td> </tr> <tr> <td> ___ Other 1/</td> <td>_____</td> </tr> <tr> <td>D. Other Institutional Activities 1/</td> <td>_____</td> </tr> </tbody> </table> | | | Indirect Cost Pools | Allocation Base Code | A. Instruction | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | B. Organized Research | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | C. Other Sponsored Activities | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | D. Other Institutional Activities 1/ | _____ |
| Indirect Cost Pools | Allocation Base Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Instruction | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Organized Research | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Other Sponsored Activities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Other Institutional Activities 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.4.0 | <p>Composition of Indirect Cost Pools. (For each pool identified under Items 3.1.0 and 3.2.0, describe on a continuation sheet the major organizational components, subgroupings of expenses, and elements of cost included.)</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 3.5.0 | <p>Composition of Allocation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.)</p> | |
| 3.6.0 | <p>Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations?</p> <p>A. <input type="checkbox"/> Yes</p> <p>B. <input type="checkbox"/> No ^{1/}</p> | |
| <p>^{1/} Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-2 (REV 10/94)

III-6

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV- DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|----------------------|-----------------------|--|----------------|----------------------------|--------------------|----------------------|-----------------------|-----------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|---------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|-----------|-------|-------|-------|-------|---|-------|-------|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D 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 allowances are applied to property units; and Code A or B in Column (4) indicating whether or not the estimated 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.)</p> <table border="1"> <thead> <tr> <th>Asset Category</th> <th>Depreciation Method
(1)</th> <th>Useful Life
(2)</th> <th>Property Unit
(3)</th> <th>Residual Value
(4)</th> </tr> </thead> <tbody> <tr><td>(a) Land Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(b) Buildings</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(c) Building Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(d) Leasehold Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(e) Equipment</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(f) Furniture and Fixtures</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(g) Automobiles and Trucks</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(h) Tools</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(i) 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.)</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> </tbody> </table> <p>Column (1)—Depreciation Method Code</p> <p>A. Straight Line
B. Expensed at Acquisition
C. Use Allowance
Y. Other or more than one method ^{1/}</p> <p>Column (2)—Useful Life Code</p> <p>A. Replacement Expense
B. Term of Lease
C. Estimated service life
D. As prescribed for use allowance by Office of Management and Budget Circular No. A-21
Y. Other or more than one method ^{1/}</p> <p>Column (3)—Property Unit Code</p> <p>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/}</p> <p>Column (4)—Residual Value Code</p> <p>A. Residual value is deducted
B. Residual value is not deducted
Y. Other or more than one method ^{1/}</p> | | | | | Asset Category | Depreciation Method
(1) | Useful Life
(2) | Property Unit
(3) | Residual Value
(4) | (a) Land Improvements | _____ | _____ | _____ | _____ | (b) Buildings | _____ | _____ | _____ | _____ | (c) Building Improvements | _____ | _____ | _____ | _____ | (d) Leasehold Improvements | _____ | _____ | _____ | _____ | (e) Equipment | _____ | _____ | _____ | _____ | (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | (h) Tools | _____ | _____ | _____ | _____ | (i) 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.) | _____ | _____ | _____ | _____ |
| Asset Category | Depreciation Method
(1) | Useful Life
(2) | Property Unit
(3) | Residual Value
(4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Land Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Buildings | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Building Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Leasehold Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Equipment | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Tools | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) 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.) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>^{1/} Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

IV-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 4.1.1 | <p>Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes
B. <input type="checkbox"/> No 1/</p> | |
| 4.2.0 | <p>Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Yes
B. <input type="checkbox"/> No</p> | |
| 4.3.0 | <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. <input type="checkbox"/> Excluded from determination of sponsored agreement costs.
B. <input type="checkbox"/> Credited or charged currently to the same goals to which the depreciation of the assets was originally charged.
C. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved.
D. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account.
Y. <input type="checkbox"/> Other(s) 1/
Z. <input type="checkbox"/> Not applicable</p> | |
| 4.4.0 | <p>Criteria for Capitalization. (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)</p> <p>A. Minimum Dollar Amount _____
B. Minimum Life Years _____</p> | |
| 4.5.0 | <p>Group or Mass Purchase. Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes 1/
B. <input type="checkbox"/> No</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

IV-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART V. OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| | Part V | |
| 5.1.0 | <p>Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input type="checkbox"/> Cash
B. <input type="checkbox"/> Accrual 1/</p> | |
| 5.2.0 | <p>Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.)</p> <p>A. <input type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate.
B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool.
C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs.
D. <input type="checkbox"/> Combination of methods 1/
Y. <input type="checkbox"/> Other 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

V-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS | |
|--|---|---|--|
| Item No. | | NAME OF REPORTING UNIT | |
| Item Description | | | |
| Instructions for Part VI | | | |
| This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization 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. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page ii, General Instructions) | | | |
| 6.1.0 | Pension Plans. | | |
| 6.1.1 | Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable lines) and enter number of plans.) | | |
| | Type of Plan | Number of Plans | |
| | A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | |
| | B. <input type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | |
| | C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/ | <input type="text"/> | |
| 6.1.2 | Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) | | |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

VI-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS | |
|---|---|---|--|
| Item No. | | NAME OF REPORTING UNIT | |
| Item Description | | | |
| 6.2.0 | Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRBs). (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.) | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| 6.2.1 | Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) | | |
| 6.3.0 | Self-Insurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) | | |
| | A. <input type="checkbox"/> When accrued (book accrual only) | | |
| | B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund | | |
| | C. <input type="checkbox"/> When contributions are made to a forfeitable fund | | |
| | D. <input type="checkbox"/> When the benefits are paid to an employee | | |
| | E. <input type="checkbox"/> When amounts are paid to an employee welfare plan | | |
| | Y. <input type="checkbox"/> Other or more than one method 1/ | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| 6.4.0 | Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.) | | |
| 6.4.1 | Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) | | |
| | A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves) | | |
| | B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability | | |
| | C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability | | |
| | D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund | | |
| | Y. <input type="checkbox"/> Other or more than one method 1/ | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

VI-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI:
DEFERRED COMPENSATION AND INSURANCE COSTS
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item Description | |
| 6.4.2 | <p>Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.</p> <p>D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VII: CENTRAL SYSTEM OR GROUP EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| | <p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instructions for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that 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 VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> | |
| 7.1.0 | <p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> | |
| 7.2.0 | <p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefiting segments.</p> <p>D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorated or allocation basis and the basis of such charges. If none, so state.</p> | |

FORM CASB DS-2 (REV 10/94)

VII-1

| | |
|--|-----------------------------|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | GENERAL INSTRUCTIONS |
| <p>8. Where the cost accounting practice being disclosed is clearly set forth in the institution's existing written accounting policies and procedures, such documents may be cited on a continuation sheet and incorporated by reference. In such cases, the reporting unit 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 item number. Any supplementary comments needed to fully describe the cost accounting practice being disclosed should also be provided.</p> <p>9. Disclosure Statements must be amended when disclosed practices are changed to comply with a new CAS or when practices are changed with or without agreement of the Government (Also see 48 CFR 9903.202-3).</p> <p>10. Amendments shall be submitted to the same offices to which submission would have to be made were an original Disclosure Statement being filed.</p> <p>11. Each amendment 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 "Revised" under each Item Number amended. Resubmitted Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.</p> <p style="text-align: center;">ATTACHMENT - Blank Continuation Sheet</p> | |

FORM CASB DS-2 (REV 10/94) (ii)

| | | | |
|---|-------------------------|-------------------------------|--|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | CONTINUATION SHEET | |
| | | NAME OF REPORTING UNIT | |
| Item
No. | Item Description | | |
| | | | |

FORM CASB DS-2 (REV 10/94)

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | COVER SHEET AND CERTIFICATION |
|---|---|-------------------------------|
| D.1 | Educational Institution | |
| | (a) Name _____ | |
| | (b) Street Address _____ | |
| | (c) City, State and ZIP Code _____ | |
| | (d) Division or Campus of (if applicable) _____ | |
| 0.2 | Reporting Unit is: (Mark one.) | |
| | A. <input type="checkbox"/> Independently Administered Public Institution | |
| | B. <input type="checkbox"/> Independently Administered Nonprofit Institution | |
| | C. <input type="checkbox"/> Administered as Part of a Public System | |
| | D. <input type="checkbox"/> Administered as Part of a Nonprofit System | |
| | E. <input type="checkbox"/> Other (Specify) _____ | |
| 0.3 | Official to Contact Concerning this Statement: | |
| | (a) Name and Title _____ | |
| | (b) Phone Number (include area code and extension) _____ | |
| 0.4 | Statement Type and Effective Date: | |
| | A. (Mark type of submission. If a revision, enter number.) | |
| | (a) <input type="checkbox"/> Original Statement | |
| | (b) <input type="checkbox"/> Amended Statement; Revision No. _____ | |
| | B. Effective Date of this Statement: (Specify) _____ | |
| 0.5 | Statement Submitted To (Provide office name, location and telephone number, include area code and extension): | |
| | A. Cognizant Federal Agency: _____ | |
| | B. Cognizant Federal Auditor: _____ | |

FORM CASB DS-2 (REV 10/94)

C-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | COVER SHEET AND CERTIFICATION |
|---|--|-------------------------------|
| <p>CERTIFICATION</p> <p>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 date of certification shown below by the above-named organization of its cost accounting practices, as required by the Disclosure Regulations (48 CFR 9903.202) of the Cost Accounting Standards Board under 41 U.S.C. § 422.</p> <p>Date of Certification: _____</p> <p>_____
(Signature)</p> <p>_____
(Print or Type Name)</p> <p>_____
(Title)</p> <p>THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. § 1001</p> | | |

FORM CASB DS 2 (REV 10/94)

C-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| Part I | | |
| 1.1.0 | <p><u>Description of Your Cost Accounting System</u> for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Accrual</p> <p>B. <input type="checkbox"/> Modified Accrual Basis <u>1/</u></p> <p>C. <input type="checkbox"/> Cash Basis</p> <p>Y. <input type="checkbox"/> Other <u>1/</u></p> | |
| 1.2.0 | <p><u>Integration of Cost Accounting with Financial Accounting.</u> The cost accounting system is: (Mark one. If B or C is marked, describe on a continuation sheet the costs which are accumulated on memorandum records.)</p> <p>A. <input type="checkbox"/> Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)</p> <p>B. <input type="checkbox"/> Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)</p> <p>C. <input type="checkbox"/> Combination of A and B</p> | |
| 1.3.0 | <p><u>Unallowable Costs.</u> Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)</p> <p>A. <input type="checkbox"/> Specifically identified and recorded separately in the formal financial accounting records. <u>1/</u></p> <p>B. <input type="checkbox"/> Identified in separately maintained accounting records or workpapers. <u>1/</u></p> <p>C. <input type="checkbox"/> Identifiable through use of less formal accounting techniques that permit audit verification. <u>1/</u></p> <p>D. <input type="checkbox"/> Combination of A, B or C <u>1/</u></p> <p>E. <input type="checkbox"/> Determinable by other means. <u>1/</u></p> <p><u>1/</u> Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

1-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| 1.3.1 | <p><u>Treatment of Unallowable Costs.</u> (Explain on a continuation sheet how unallowable costs and directly associated costs are treated in each allocation base and indirect expense pool, e.g., when allocating costs to a major function or activity; when determining indirect cost rates; or, when a central office or group office allocates costs to a segment.)</p> | |
| 1.4.0 | <p><u>Cost Accounting Period:</u> _____ (Specify the twelve month period used for the accumulation and reporting of costs under Federally sponsored agreements, e.g., 7/1 to 6/30. If the cost accounting period is other than the institution's fiscal year used for financial accounting and reporting purposes, explain circumstances on a continuation sheet.)</p> | |
| 1.5.0 | <p><u>State Laws or Regulations.</u> Identify on a continuation sheet any State laws or regulations which influence the institution's cost accounting practices, e.g., State administered pension plans, and any applicable statutory limitations or special agreements on allowance of costs.</p> <p><u>1/</u> Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

1-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II- DIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| | Instructions for Part II | |
| | Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit. | |
| 2.1.0 | Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives. (For all major categories of cost under each major function or activity such as instruction, organized research, other sponsored activities and other institutional activities, 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. Particular emphasis should be placed on items of cost that may be treated as either direct or indirect costs (e.g., Supplies, Materials, Salaries and Wages, Fringe Benefits, etc.) depending upon the purpose of the activity involved. Separate explanations on the criteria governing each direct cost category identified in this Part II are required. Also, list and explain if there are any deviations from the specified criteria.) | |
| 2.2.0 | Description of Direct Materials. All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.) | |
| 2.3.0 | Method of Charging Direct Materials and Supplies. (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.) | |
| 2.3.1 | Direct Purchases for Projects are Charged to Projects as: | |
| | A. <input type="checkbox"/> Actual Invoiced Costs | |
| | B. <input type="checkbox"/> Actual Invoiced Costs Net of Discounts Taken | |
| | Y. <input type="checkbox"/> Other(s) 1/ | |
| | Z. <input type="checkbox"/> Not Applicable | |
| 2.3.2 | Inventory Requisitions from Central or Common, Institution-owned Inventory. (Identify the inventory valuation method used to charge projects): | |
| | A. <input type="checkbox"/> First In, First Out | |
| | B. <input type="checkbox"/> Last In, First Out | |
| | C. <input type="checkbox"/> Average Costs 1/ | |
| | D. <input type="checkbox"/> Predetermined Costs 1/ | |
| | Y. <input type="checkbox"/> Other(s) 1/ | |
| | Z. <input type="checkbox"/> Not Applicable | |
| | 1/ Describe on a Continuation Sheet. | |

FORM CASB DS-2 (REV 10/94)

II-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II- DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|---|--------------------------|-----------------------------------|--|--|--|-------------|-----------|--------------|--------------|--|--------------------------|--------------------------|--------------------------|--------------------------|--|--------------------------|--------------------------|--------------------------|--------------------------|---|--------------------------|--------------------------|--------------------------|--------------------------|--|--------------------------|--------------------------|--------------------------|--------------------------|----------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.4.0 | Description of Direct Personal Services. All personal services directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the personal services compensation costs, including applicable fringe benefits costs, if any, within each major institutional function or activity that are charged as direct personal services.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.5.0 | Method of Charging Direct Salaries and Wages. (Mark the appropriate line(s) for each Direct Personal Services Category to identify the method(s) used to charge direct salary and wage costs to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, fully describe on a continuation sheet, the applicable methods used.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="4">Direct Personal Services Category</th> </tr> <tr> <th>Faculty (1)</th> <th>Staff (2)</th> <th>Students (3)</th> <th>Other 1/ (4)</th> </tr> </thead> <tbody> <tr> <td>A. Payroll Distribution Method (Individual time card/actual hours and rates)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>C. After-the-fact Activity Records (Percentage Distribution of employee activity)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Y. Other(s) 1/</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> | | | Direct Personal Services Category | | | | Faculty (1) | Staff (2) | Students (3) | Other 1/ (4) | A. Payroll Distribution Method (Individual time card/actual hours and rates) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | C. After-the-fact Activity Records (Percentage Distribution of employee activity) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Y. Other(s) 1/ | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Direct Personal Services Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Faculty (1) | Staff (2) | Students (3) | Other 1/ (4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Payroll Distribution Method (Individual time card/actual hours and rates) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. After-the-fact Activity Records (Percentage Distribution of employee activity) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) 1/ | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

II-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II: DIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| 2.5.1 | <p>Salary and Wage Cost Distribution Systems.</p> <p>Within each major function or activity, are the methods marked in item 2.5.0 used by all employees compensated by the reporting unit? (If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.)</p> <p> <input type="checkbox"/> Yes
 <input type="checkbox"/> No </p> | |
| 2.5.2 | <p>Salary and Wage Cost Accumulation System.</p> <p>(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the share of the total salary and wage costs attributable to each employee's direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.)</p> | |
| 2.6.0 | <p>Description of Direct Fringe Benefits Costs. All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet all of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.)</p> | |
| 2.6.1 | <p>Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0 is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)</p> | |
| 2.7.0 | <p>Description of Other Direct Costs. All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.)</p> | |

FORM CASB DS-2 (REV 10/94)

II-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II: DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|---|--------------------------|------------------|-----------------|-----------------|---|--------------------------|--------------------------|--------------------------|---|--------------------------|--------------------------|--------------------------|--|--------------------------|--------------------------|--------------------------|-----------------------|--------------------------|--------------------------|--------------------------|--|--------------------------|--------------------------|--------------------------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.8.0 | <p>Cost Transfers. When Federally sponsored agreements or similar cost objectives are credited for cost transfers to other projects, grants or contracts, is the credit amount for direct personal services, materials, other direct charges and applicable indirect costs always based on the same amount(s) or rate(s) (e.g., direct labor rate, indirect costs) originally used to charge or allocate costs to the project (Consider transactions where the original charge and the credit occur in different cost accounting periods). (Mark one, if "No", explain on a continuation sheet how the credit differs from original charge.)</p> <p> <input type="checkbox"/> Yes
 <input type="checkbox"/> No </p> | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.9.0 | <p>Interorganizational Transfers. This item is directed only to those materials, supplies, and services which are, or will be transferred to you from other segments of the educational institution. (Mark the appropriate line(s) in each column to indicate the basis used by you as transferee to charge the cost or price of interorganizational transfers or materials, supplies, and services to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, explain on a continuation sheet.)</p> <table border="1"> <thead> <tr> <th></th> <th>Materials
(1)</th> <th>Supplies
(2)</th> <th>Services
(3)</th> </tr> </thead> <tbody> <tr> <td>A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>B. At full cost <u>including</u> indirect costs attributable to group or central office expenses.</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>C. At established catalog or market price or prices based on adequate competition.</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Y. Other(s) <u>1/</u></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Z. Interorganizational transfers are not applicable.</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | Materials
(1) | Supplies
(2) | Services
(3) | A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | C. At established catalog or market price or prices based on adequate competition. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Y. Other(s) <u>1/</u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Z. Interorganizational transfers are not applicable. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Materials
(1) | Supplies
(2) | Services
(3) | | | | | | | | | | | | | | | | | | | | | | | |
| A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| C. At established catalog or market price or prices based on adequate competition. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) <u>1/</u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Interorganizational transfers are not applicable. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

II-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| | Instructions for Part III | |
| | <p>Institutions should disclose how the segment's total indirect costs are identified and accumulated in specific indirect cost categories and allocated to applicable indirect cost pools and service centers within each major function or activity, how service center costs are accumulated and "billed" to users, and the specific indirect cost pools and allocation bases used to calculate the indirect cost rates that are used to allocate accumulated indirect costs to Federally sponsored agreements or similar final cost objectives. A continuation sheet should be used whenever additional space is required or when a response requires further explanation to ensure clarity and understanding.</p> <p>The following Allocation Base Codes are provided for use in connection with Items 3.1.0 and 3.3.0.</p> <ul style="list-style-type: none"> A. Direct Charge or Allocation B. Total Expenditures C. Modified Total Cost Basis D. Modified Total Direct Cost Basis E. Salaries and Wages F. Salaries, Wages and Fringe Benefits G. Number of Employees (head count) H. Number of Employees (full-time equivalent basis) I. Number of Students (head count) J. Number of Students (full-time equivalent basis) K. Student Hours -- classroom and work performed L. Square Footage M. Usage N. Unit of Product O. Total Production P. More than one base (Separate Cost Groupings) 1/ Y. Other(s) 1/ Z. Category or Pool not applicable <p>1/ List on a continuation sheet, the category and subgrouping(s) of expense involved and the allocation base(s) used.</p> | |

FORM CASB DS-2 (REV 10/94)

III-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|------------------------|---------------------|----------------------|---------------------|--|--|--|--|----------|-----|-----|-----|-----------|-----|-----|-----|---------------------------------|-----|-----|-----|-------------|-----|-----|-----|-------------------------------|-----|-----|-----|--|-----|-----|-----|---------------------------------|-----|-----|-----|---------------------------------------|-----|-----|-----|-------------|-----|-----|-----|---|-----|-----|-----|--------------|-----|-----|-----|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1.0 | <p>Indirect Cost Categories - Accumulation and Allocation. This item is directed at the identification, accumulation and allocation of all indirect costs of the institution. (Under the column heading, "Accumulation Method," insert "Yes" or "No" to indicate if the cost elements included in each indirect cost category are identified, recorded and accumulated in the institution's formal accounting system. If "No," describe on a continuation sheet, how the cost elements included in the indirect cost category are identified and accumulated. Under the column heading "Allocation Base," enter one of the allocation base codes A through P, Y, or Z, to indicate the basis used for allocating the accumulated costs of each indirect cost category to other applicable indirect cost categories, indirect cost pools, other institutional activities, specialized service facilities and other service centers. Under the column heading "Allocation Sequence," insert 1, 2, or 3 next to each of the first three indirect cost categories to indicate the sequence of the allocation process. If cross-allocation techniques are used, insert "CA." If an indirect cost category listed in this section is not used, insert "NA.")</p> <table border="1"> <thead> <tr> <th>Indirect Cost Category</th> <th>Accumulation Method</th> <th>Allocation Base Code</th> <th>Allocation Sequence</th> </tr> </thead> <tbody> <tr> <td>(a) Depreciation/Use Allowances/Interest</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Building</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td> Equipment</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td> Capital Improvements to Land 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td> Interest 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(c) General Administration and General Expense</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(d) Departmental Administration</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(e) Sponsored Projects Administration</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(f) Library</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(g) Student Administration and Services</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(h) Other 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | (a) Depreciation/Use Allowances/Interest | | | | Building | ___ | ___ | ___ | Equipment | ___ | ___ | ___ | Capital Improvements to Land 1/ | ___ | ___ | ___ | Interest 1/ | ___ | ___ | ___ | (b) Operation and Maintenance | ___ | ___ | ___ | (c) General Administration and General Expense | ___ | ___ | ___ | (d) Departmental Administration | ___ | ___ | ___ | (e) Sponsored Projects Administration | ___ | ___ | ___ | (f) Library | ___ | ___ | ___ | (g) Student Administration and Services | ___ | ___ | ___ | (h) Other 1/ | ___ | ___ | ___ |
| Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Depreciation/Use Allowances/Interest | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Building | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Equipment | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Improvements to Land 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Operation and Maintenance | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) General Administration and General Expense | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Departmental Administration | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Sponsored Projects Administration | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Library | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Student Administration and Services | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Other 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-----|-----|-----|-----|-----|-----|-----|-----|------------------------------------|-----|-----|-----|-----|-----|-----|------------------------------|-----|-----|-----|-----|-----|-----|----------------------------|-----|-----|-----|-----|-----|-----|---|-----|-----|-----|-----|-----|-----|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.2.0 | <p>Service Centers. Service centers are departments or functional units which perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include "recharge centers" and the "specialized service facilities" defined in Section J of Circular A-21. (The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter "Z" in Column 1, if not applicable.)</p> <table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td>(a) Scientific Computer Operations</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(b) Business Data Processing</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(c) Animal Care Facilities</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> </tr> </tbody> </table> <p>(1) Charge Code: Use code "A" if the service center costs are billed only as direct costs of final cost objectives; code "B" if billed only to indirect cost categories or indirect cost pools; code "C" if billed to both direct and indirect cost objectives.</p> <p>(2) Allocation Code: Code "A" - center receives an allocation of all applicable indirect costs; Code "B" - partial allocation of indirect costs; Code "C" - no allocation of indirect costs.</p> <p>(3) Billing Rate Code: Code "A" - billing rates are based on historical costs; Code "B" - rates are based on projected costs; Code "C" - rates are based on a comparison of historical and projected costs; Code "D" - billings are based on the actual costs of the billing period; Code "Y" - other (explain on a Continuation Sheet).</p> <p>(4) User Charges Code: Code "A" - all users are charged at the same billing rates; Code "B" - some users are charged at different rates than other users (explain on a Continuation Sheet).</p> <p>(5) Actual Costs vs. Revenue Code: Code "A" - billings (revenue) are compared to actual costs (expenditures) at least annually; Code "B" - billings are compared to actual costs less frequently than annually.</p> <p>(6) Variance Code: Code "A" - Annual variances between billed and actual costs are prorated to users (as credits or charges); Code "B" - variances are carried forward as adjustments to billing rate or future periods; Code "C" - annual variances are charged or credited to indirect costs; Code "Y" - other (explain on a Continuation Sheet).</p> | | | | (1) | (2) | (3) | (4) | (5) | (6) | (a) Scientific Computer Operations | ___ | ___ | ___ | ___ | ___ | ___ | (b) Business Data Processing | ___ | ___ | ___ | ___ | ___ | ___ | (c) Animal Care Facilities | ___ | ___ | ___ | ___ | ___ | ___ | (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | ___ | ___ | ___ | ___ | ___ | ___ |
| | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Scientific Computer Operations | ___ | ___ | ___ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Business Data Processing | ___ | ___ | ___ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Animal Care Facilities | ___ | ___ | ___ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | ___ | ___ | ___ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--|---------------------|----------------------|-----------------------|--|---------------|-------|----------------|-------|--------------|-------|------------------------------|--|---------------|-------|----------------|-------|--------------|-------|--------------------------------------|--|---------------|-------|----------------|-------|--------------|-------|---|--|-----|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.3.0 | <p>Indirect Cost Pools and Allocation Bases</p> <p>(Identify all of the indirect cost pools established for the accumulation of indirect costs, excluding service centers, and the allocation bases used to distribute accumulated indirect costs to Federally sponsored agreements or similar cost objectives within each major function or activity. For all applicable indirect cost pools, enter the applicable Allocation Base Code A through P, Y, or Z, to indicate the basis used for allocating accumulated pool costs to Federally sponsored agreements or similar cost objectives.)</p> <table border="1"> <thead> <tr> <th>Indirect Cost Pools</th> <th>Allocation Base Code</th> </tr> </thead> <tbody> <tr> <td colspan="2">A. Instruction</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">B. Organized Research</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">C. Other Sponsored Activities</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">D. Other Institutional Activities 1/</td> </tr> <tr> <td>___</td> <td>_____</td> </tr> </tbody> </table> | | | Indirect Cost Pools | Allocation Base Code | A. Instruction | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | B. Organized Research | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | C. Other Sponsored Activities | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | D. Other Institutional Activities 1/ | | ___ | _____ |
| Indirect Cost Pools | Allocation Base Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Instruction | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Organized Research | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Other Sponsored Activities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Other Institutional Activities 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.4.0 | <p>Composition of Indirect Cost Pools. (For each pool identified under Items 3.1.0 and 3.2.0, describe on a continuation sheet the major organizational components, subgroupings of expenses, and elements of cost included.)</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 3.5.0 | <p>Composition of Allocation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.)</p> | |
| 3.6.0 | <p>Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations?</p> <p>A. <input type="checkbox"/> Yes</p> <p>B. <input type="checkbox"/> No ^{1/}</p> | |
| | <p>^{1/} Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

III-6

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV- DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|----------------------|-----------------------|--|----------------|----------------------------|--------------------|----------------------|-----------------------|-----------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|---------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|-----------|-------|-------|-------|-------|---|-------|-------|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D 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 allowances are applied to property units; and Code A or B in Column (4) indicating whether or not the estimated 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.)</p> <table border="1"> <thead> <tr> <th>Asset Category</th> <th>Depreciation Method
(1)</th> <th>Useful Life
(2)</th> <th>Property Unit
(3)</th> <th>Residual Value
(4)</th> </tr> </thead> <tbody> <tr><td>(a) Land Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(b) Buildings</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(c) Building Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(d) Leasehold Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(e) Equipment</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(f) Furniture and Fixtures</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(g) Automobiles and Trucks</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(h) Tools</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(i) 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.)</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> </tbody> </table> <p>Column (1)—Depreciation Method Code</p> <p>A. Straight Line
B. Expensed at Acquisition
C. Use Allowance
Y. Other or more than one method ^{1/}</p> <p>Column (2)—Useful Life Code</p> <p>A. Replacement Expense
B. Term of Lease
C. Estimated service life
D. As prescribed for use allowance by Office of Management and Budget Circular No. A-21
Y. Other or more than one method ^{1/}</p> <p>Column (3)—Property Unit Code</p> <p>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/}</p> <p>Column (4)—Residual Value Code</p> <p>A. Residual value is deducted
B. Residual value is not deducted
Y. Other or more than one method ^{1/}</p> | | | | | Asset Category | Depreciation Method
(1) | Useful Life
(2) | Property Unit
(3) | Residual Value
(4) | (a) Land Improvements | _____ | _____ | _____ | _____ | (b) Buildings | _____ | _____ | _____ | _____ | (c) Building Improvements | _____ | _____ | _____ | _____ | (d) Leasehold Improvements | _____ | _____ | _____ | _____ | (e) Equipment | _____ | _____ | _____ | _____ | (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | (h) Tools | _____ | _____ | _____ | _____ | (i) 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.) | _____ | _____ | _____ | _____ |
| Asset Category | Depreciation Method
(1) | Useful Life
(2) | Property Unit
(3) | Residual Value
(4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Land Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Buildings | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Building Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Leasehold Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Equipment | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Tools | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) 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.) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p>^{1/} Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

IV-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 4.1.1 | <p>Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes
B. <input type="checkbox"/> No 1/</p> | |
| 4.2.0 | <p>Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Yes
B. <input type="checkbox"/> No</p> | |
| 4.3.0 | <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. <input type="checkbox"/> Excluded from determination of sponsored agreement costs.
B. <input type="checkbox"/> Credited or charged currently to the same goals to which the depreciation of the assets was originally charged.
C. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved.
D. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account.
Y. <input type="checkbox"/> Other(s) 1/
Z. <input type="checkbox"/> Not applicable</p> | |
| 4.4.0 | <p>Criteria for Capitalization. (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)</p> <p>A. Minimum Dollar Amount _____
B. Minimum Life Years _____</p> | |
| 4.5.0 | <p>Group or Mass Purchase. Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes 1/
B. <input type="checkbox"/> No</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

IV-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART V. OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| Part V | | |
| 5.1.0 | <p>Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input type="checkbox"/> Cash
B. <input type="checkbox"/> Accrual 1/</p> | |
| 5.2.0 | <p>Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.)</p> <p>A. <input type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate.
B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool.
C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs.
D. <input type="checkbox"/> Combination of methods 1/
Y. <input type="checkbox"/> Other 1/</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

V-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS | |
|--|---|---|--|
| Item No. | | NAME OF REPORTING UNIT | |
| Item Description | | | |
| Instructions for Part VI | | | |
| This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization 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. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page ii, General Instructions) | | | |
| 6.1.0 | Pension Plans. | | |
| 6.1.1 | Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.) | | |
| | Type of Plan | Number of Plans | |
| | A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | |
| | B. <input type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | |
| | C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/ | <input type="text"/> | |
| 6.1.2 | Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) | | |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

VI-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS | |
|---|---|---|--|
| Item No. | | NAME OF REPORTING UNIT | |
| Item Description | | | |
| 6.2.0 | Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRBs). (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.) | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| 6.2.1 | Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) | | |
| 6.3.0 | Self-Insurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) | | |
| | A. <input type="checkbox"/> When accrued (book accrual only) | | |
| | B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund | | |
| | C. <input type="checkbox"/> When contributions are made to a forfeitable fund | | |
| | D. <input type="checkbox"/> When the benefits are paid to an employee | | |
| | E. <input type="checkbox"/> When amounts are paid to an employee welfare plan | | |
| | Y. <input type="checkbox"/> Other or more than one method 1/ | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| 6.4.0 | Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.) | | |
| 6.4.1 | Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) | | |
| | A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves) | | |
| | B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability | | |
| | C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability | | |
| | D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund | | |
| | Y. <input type="checkbox"/> Other or more than one method 1/ | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

VI-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI:
DEFERRED COMPENSATION AND INSURANCE COSTS
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item Description | |
| 6.4.2 | <p>Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.</p> <p>D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VII: CENTRAL SYSTEM OR GROUP EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| | <p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instructions for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that 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 VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> | |
| 7.1.0 | <p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> | |
| 7.2.0 | <p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefiting segments.</p> <p>D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorated or allocation basis and the basis of such charges. If none, so state.</p> | |

FORM CASB DS-2 (REV 10/94)

VII-1

| | |
|---|-------------------------------|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | COVER SHEET AND CERTIFICATION |
| <p>CERTIFICATION</p> <p>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 date of certification shown below by the above-named organization of its cost accounting practices, as required by the Disclosure Regulations (48 CFR 9903.202) of the Cost Accounting Standards Board under 41 U.S.C. § 422.</p> <p>Date of Certification: _____</p> <p>_____
(Signature)</p> <p>_____
(Print or Type Name)</p> <p>_____
(Title)</p> <p>THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. § 1001</p> | |

FORM CASII DS-2 (REV 10/94)

C-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | <table border="1" style="width: 100%;"> <tr> <td style="width: 25%; text-align: center;"> PART I - GENERAL INFORMATION
 NAME OF REPORTING UNIT </td> <td style="width: 75%;"></td> </tr> </table> | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT | | | | | | | | | |
|---|--|---|--------|--|-------|--|-------|--|-------|--|--|
| PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT | | | | | | | | | | | |
| <table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 10%;">Item No.</th> <th style="width: 90%;">Item Description</th> </tr> </thead> <tbody> <tr> <td colspan="2" style="text-align: center;">Part I</td> </tr> <tr> <td style="vertical-align: top;">1.1.0</td> <td> <p><u>Description of Your Cost Accounting System</u> for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Accrual</p> <p>B. <input checked="" type="checkbox"/> Modified Accrual Basis ^{1/}</p> <p>C. <input type="checkbox"/> Cash Basis</p> <p>Y. <input type="checkbox"/> Other ^{1/}</p> </td> </tr> <tr> <td style="vertical-align: top;">1.2.0</td> <td> <p><u>Integration of Cost Accounting with Financial Accounting.</u> The cost accounting system is: (Mark one. If B or C is marked, describe on a continuation sheet the costs which are accumulated on memorandum records.)</p> <p>A. <input type="checkbox"/> Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)</p> <p>B. <input type="checkbox"/> Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)</p> <p>C. <input type="checkbox"/> Combination of A and B</p> </td> </tr> <tr> <td style="vertical-align: top;">1.3.0</td> <td> <p><u>Unallowable Costs.</u> Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)</p> <p>A. <input type="checkbox"/> Specifically identified and recorded separately in the formal financial accounting records. ^{1/}</p> <p>B. <input type="checkbox"/> Identified in separately maintained accounting records or workpapers. ^{1/}</p> <p>C. <input type="checkbox"/> Identifiable through use of less formal accounting techniques that permit audit verification. ^{1/}</p> <p>D. <input type="checkbox"/> Combination of A, B or C ^{1/}</p> <p>E. <input type="checkbox"/> Determinable by other means. ^{1/}</p> <p>^{1/} Describe on a Continuation Sheet.</p> </td> </tr> </tbody> </table> | Item No. | Item Description | Part I | | 1.1.0 | <p><u>Description of Your Cost Accounting System</u> for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Accrual</p> <p>B. <input checked="" type="checkbox"/> Modified Accrual Basis ^{1/}</p> <p>C. <input type="checkbox"/> Cash Basis</p> <p>Y. <input type="checkbox"/> Other ^{1/}</p> | 1.2.0 | <p><u>Integration of Cost Accounting with Financial Accounting.</u> The cost accounting system is: (Mark one. If B or C is marked, describe on a continuation sheet the costs which are accumulated on memorandum records.)</p> <p>A. <input type="checkbox"/> Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)</p> <p>B. <input type="checkbox"/> Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)</p> <p>C. <input type="checkbox"/> Combination of A and B</p> | 1.3.0 | <p><u>Unallowable Costs.</u> Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)</p> <p>A. <input type="checkbox"/> Specifically identified and recorded separately in the formal financial accounting records. ^{1/}</p> <p>B. <input type="checkbox"/> Identified in separately maintained accounting records or workpapers. ^{1/}</p> <p>C. <input type="checkbox"/> Identifiable through use of less formal accounting techniques that permit audit verification. ^{1/}</p> <p>D. <input type="checkbox"/> Combination of A, B or C ^{1/}</p> <p>E. <input type="checkbox"/> Determinable by other means. ^{1/}</p> <p>^{1/} Describe on a Continuation Sheet.</p> | |
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FORM CASII DS-2 (REV 10/94)

I-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| 1.3.1 | Treatment of Unallowable Costs. (Explain on a continuation sheet how unallowable costs and directly associated costs are treated in each allocation base and indirect expense pool, e.g., when allocating costs to a major function or activity; when determining indirect cost rates; or, when a central office or group office allocates costs to a segment.) | |
| 1.4.0 | Cost Accounting Period: _____ (Specify the twelve month period used for the accumulation and reporting of costs under Federally sponsored agreements, e.g., 7/1 to 6/30. If the cost accounting period is other than the institution's fiscal year used for financial accounting and reporting purposes, explain circumstances on a continuation sheet.) | |
| 1.5.0 | State Laws or Regulations. Identify on a continuation sheet any State laws or regulations which influence the institution's cost accounting practices, e.g., State administered pension plans, and any applicable statutory limitations or special agreements on allowance of costs. | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

I-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT |
|--|---|--|
| Item No. | Item Description | |
| Instructions for Part II | | |
| Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit. | | |
| 2.1.0 | <u>Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives.</u> (For all major categories of cost under each major function or activity such, as instruction, organized research, other sponsored activities and other institutional activities, 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. Particular emphasis should be placed on items of cost that may be treated as either direct or indirect costs (e.g., Supplies, Materials, Salaries and Wages, Fringe Benefits, etc.) depending upon the purpose of the activity involved. Separate explanations on the criteria governing each direct cost category identified in this Part II are required. Also, list and explain if there are any deviations from the specified criteria.) | |
| 2.2.0 | <u>Description of Direct Materials.</u> All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.) | |
| 2.3.0 | <u>Method of Charging Direct Materials and Supplies.</u> (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.) | |
| 2.3.1 | Direct Purchases for Projects are Charged to Projects at: | |
| | A. _____ Actual Invoiced Costs | |
| | B. _____ Actual Invoiced Costs Net of Discounts Taken | |
| | Y. _____ Other(s) 1/ | |
| | Z. _____ Not Applicable | |
| 2.3.2 | Inventory Requisitions from Central or Common, Institution-owned Inventory. (Identify the inventory valuation method used to charge projects): | |
| | A. _____ First In, First Out | |
| | B. _____ Last In, First Out | |
| | C. _____ Average Costs 1/ | |
| | D. _____ Predetermined Costs 1/ | |
| | Y. _____ Other(s) 1/ | |
| | Z. _____ Not Applicable | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

II-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II- DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|---|-----------------|-----------------|--|--|-----------------------------------|--|--|--|------------------|--------------|-----------------|-----------------|---|-------|-------|-------|-------|--|-------|-------|-------|-------|--|-------|-------|-------|-------|---|-------|-------|-------|-------|----------------|-------|-------|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.4.0 | <p>Description of Direct Personal Services. All personal services directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the personal services compensation costs, including applicable fringe benefits costs, if any, within each major institutional function or activity that are charged as direct personal services.)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.5.0 | <p>Method of Charging Direct Salaries and Wages. (Mark the appropriate line(s) for each Direct Personal Services Category to identify the method(s) used to charge direct salary and wage costs to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, fully describe on a continuation sheet, the applicable methods used.)</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="4">Direct Personal Services Category</th> </tr> <tr> <th>Federally
(1)</th> <th>State
(2)</th> <th>Students
(3)</th> <th>Other 1/
(4)</th> </tr> </thead> <tbody> <tr> <td>A. Payroll Distribution Method
(Individual time card/actual hours and rates)</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>C. After-the-fact Activity Records
(Percentage Distribution of employee activity)</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>D. Multiple Confirmation Records
(Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | | | | Direct Personal Services Category | | | | Federally
(1) | State
(2) | Students
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(4) | A. Payroll Distribution Method
(Individual time card/actual hours and rates) | _____ | _____ | _____ | _____ | B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes) | _____ | _____ | _____ | _____ | C. After-the-fact Activity Records
(Percentage Distribution of employee activity) | _____ | _____ | _____ | _____ | D. Multiple Confirmation Records
(Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.) | _____ | _____ | _____ | _____ | Y. Other(s) 1/ | _____ | _____ | _____ | _____ |
| | Direct Personal Services Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Federally
(1) | State
(2) | Students
(3) | Other 1/
(4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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(Individual time card/actual hours and rates) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. After-the-fact Activity Records
(Percentage Distribution of employee activity) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Multiple Confirmation Records
(Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) 1/ | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

II-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II- DIRECT COSTS
NAME OF REPORTING UNIT | | | |
|---|--|---|--|--|--|
| Item No. | Item Description | | | | |
| 2.5.1 | <p>Salary and Wage Cost Distribution Systems.</p> <p>Within each major function or activity, are the methods marked in item 2.5.0 used by all employees compensated by the reporting unit? (If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.)</p> <p>_____ Yes
_____ No</p> | | | | |
| 2.5.2 | <p>Salary and Wage Cost Accumulation System.</p> <p>(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the share of the total salary and wage costs attributable to each employee's direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.)</p> | | | | |
| 2.6.0 | <p>Description of Direct Fringe Benefits Costs. All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet all of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.)</p> | | | | |
| 2.6.1 | <p>Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0, is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)</p> | | | | |
| 2.7.0 | <p>Description of Other Direct Costs. All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.)</p> | | | | |

FORM CASB DS-2 (REV 10/94)

II-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-----------------|--|--|------------------|-----------------|-----------------|---|-----|-----|-----|---|-----|-----|-----|--|-----|-----|-----|----------------|-----|-----|-----|--|-----|-----|-----|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.8.0 | <p>Cost Transfers. When Federally sponsored agreements or similar cost objectives are credited for cost transfers to other projects, grants or contracts, is the credit amount for direct personal services, materials, other direct charges and applicable indirect costs always based on the same amount(s) or rate(s) (e.g., direct labor rate, indirect cost(s) originally used to charge or allocate costs to the project (Consider transactions where the original charge and the credit occur in different cost accounting periods). (Mark one, if "No", explain on a continuation sheet how the credit differs from original charge.)</p> <p> <input type="checkbox"/> Yes
 <input type="checkbox"/> No </p> | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.9.0 | <p>Interorganizational Transfers. This item is directed only to those materials, supplies, and services which are, or will be transferred to you from other segments of the educational institution. (Mark the appropriate line(s) in each column to indicate the basis used by you as transferee to charge the cost or price of interorganizational transfers of materials, supplies, and services to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, explain on a continuation sheet.)</p> <table border="1"> <thead> <tr> <th></th> <th>Materials
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(2)</th> <th>Services
(3)</th> </tr> </thead> <tbody> <tr> <td>A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>B. At full cost <u>including</u> indirect costs attributable to group or central office expenses.</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>C. At established catalog or market price or prices based on adequate competition.</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>Z. Interorganizational transfers are not applicable.</td> <td>---</td> <td>---</td> <td>---</td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | | | Materials
(1) | Supplies
(2) | Services
(3) | A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | --- | --- | --- | B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | --- | --- | --- | C. At established catalog or market price or prices based on adequate competition. | --- | --- | --- | Y. Other(s) 1/ | --- | --- | --- | Z. Interorganizational transfers are not applicable. | --- | --- | --- |
| | Materials
(1) | Supplies
(2) | Services
(3) | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. At established catalog or market price or prices based on adequate competition. | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) 1/ | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Interorganizational transfers are not applicable. | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

II-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III - INDIRECT COSTS
NAME OF REPORTING UNIT | | |
|---|---|---|--|--|
| Item No. | Item Description | | | |
| | <p>Instructions for Part III</p> <p>Institutions should disclose how the segment's total indirect costs are identified and accumulated in specific indirect cost categories and allocated to applicable indirect cost pools and service centers within each major function or activity, how service center costs are accumulated and "billed" to users, and the specific indirect cost pools and allocation bases used to calculate the indirect cost rates that are used to allocate accumulated indirect costs to Federally sponsored agreements or similar final cost objectives. A continuation sheet should be used wherever additional space is required or when a response requires further explanation to ensure clarity and understanding.</p> <p>The following Allocation Base Codes are provided for use in connection with Items 3.1.0 and 3.3.0.</p> <p> A. Direct Charge or Allocation
 B. Total Expenditures
 C. Modified Total Cost Basis
 D. Modified Total Direct Cost Basis
 E. Salaries and Wages
 F. Salaries, Wages and Fringe Benefits
 G. Number of Employees (head count)
 H. Number of Employees (full-time equivalent basis)
 I. Number of Students (head count)
 J. Number of Students (full-time equivalent basis)
 K. Student Hours -- classroom and work performed
 L. Square Footage
 M. Usage
 N. Unit of Product
 O. Total Production
 P. More than one base (Separate Cost Groupings) 1/
 Y. Other(s) 1/
 Z. Category or Pool not applicable </p> <p>1/ List on a continuation sheet, the category and subgrouping(s) of expense involved and the allocation base(s) used.</p> | | | |

FORM CASB DS-2 (REV 10/94)

III-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|---------------------|--|------------------------|---------------------|----------------------|---------------------|--|--|--|--|----------|--|--|--|-----------|--|--|--|---------------------------------|--|--|--|-------------|--|--|--|-------------------------------|--|--|--|--|--|--|--|---------------------------------|--|--|--|---------------------------------------|--|--|--|-------------|--|--|--|---|--|--|--|--------------|--|--|--|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1.0 | <p>Indirect Cost Categories - Accumulation and Allocation. This item is directed at the identification, accumulation and allocation of all indirect costs of the institution. (Under the column heading, "Accumulation Method," insert "Yes" or "No" to indicate if the cost elements included in each indirect cost category are identified, recorded and accumulated in the institution's formal accounting system. If "No," describe on a continuation sheet, how the cost elements included in the indirect cost category are identified and accumulated. Under the column heading "Allocation Base," enter one of the allocation base codes A through P, Y, or Z, to indicate the basis used for allocating the accumulated costs of each indirect cost category to other applicable indirect cost categories, indirect cost pools, other institutional activities, specialized service facilities and other service centers. Under the column heading "Allocation Sequence," insert 1, 2, or 3 next to each of the first three indirect cost categories to indicate the sequence of the allocation process. If cross-allocation techniques are used, insert "CA." If an indirect cost category listed in this section is not used, insert "NA.")</p> <table border="1"> <thead> <tr> <th>Indirect Cost Category</th> <th>Accumulation Method</th> <th>Allocation Base Code</th> <th>Allocation Sequence</th> </tr> </thead> <tbody> <tr> <td>(a) Depreciation/Use Allowances/Interest</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Building</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Equipment</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Capital Improvements to Land 1/</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Interest 1/</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(c) General Administration and General Expense</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(d) Departmental Administration</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(e) Sponsored Projects Administration</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(f) Library</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(g) Student Administration and Services</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(h) Other 1/</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | | Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | (a) Depreciation/Use Allowances/Interest | | | | Building | | | | Equipment | | | | Capital Improvements to Land 1/ | | | | Interest 1/ | | | | (b) Operation and Maintenance | | | | (c) General Administration and General Expense | | | | (d) Departmental Administration | | | | (e) Sponsored Projects Administration | | | | (f) Library | | | | (g) Student Administration and Services | | | | (h) Other 1/ | | | |
| Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Depreciation/Use Allowances/Interest | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Building | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Equipment | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Improvements to Land 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Operation and Maintenance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) General Administration and General Expense | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Departmental Administration | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Sponsored Projects Administration | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Library | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Student Administration and Services | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Other 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94) III-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------------------------------|--|--|--|--|--|--|------------------------------|--|--|--|--|--|--|----------------------------|--|--|--|--|--|--|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.2.0 | <p>Service Centers. Service centers are departments or functional units which perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include "recharge centers" and the "specialized service facilities" defined in Section J of Circular A-21. (The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter "Z" in Column 1, if not applicable.)</p> <table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td>(a) Scientific Computer Operations</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(b) Business Data Processing</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(c) Animal Care Facilities</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>(1) Charge Code: Use code "A" if the service center costs are billed only as direct costs of final cost objectives; code "B" if billed only to indirect cost categories or indirect cost pools; code "C" if billed to both direct and indirect cost objectives.</p> <p>(2) Billing Code: Code "A" - center receives an allocation of all applicable indirect costs; Code "B" - partial allocation of indirect costs; Code "C" - no allocation of indirect costs.</p> <p>(3) Billing Rate Code: Code "A" - billing rates are based on historical costs; Code "B" - rates are based on projected costs; Code "C" - rates are based on a comparison of historical and projected costs; Code "D" - billings are based on the actual costs of the billing period; Code "Y" - other (explain on a Continuation Sheet).</p> <p>(4) User Charges Code: Code "A" - all users are charged at the same billing rates; Code "B" - some users are charged at different rates than other users (explain on a Continuation Sheet).</p> <p>(5) Actual Costs vs. Revenue Code: Code "A" - billings (revenue) are compared to actual costs (expended) at least annually; Code "B" - billings are compared to actual costs less frequently than annually.</p> <p>(6) Variance Code: Code "A" - Annual variances between billed and actual costs are prorated to users (as credits or charges); Code "B" - variances are carried forward as adjustments to billing rates or future periods; Code "C" - annual variances are charged or credited to indirect costs; Code "Y" - other (explain on a Continuation Sheet).</p> | | | | | (1) | (2) | (3) | (4) | (5) | (6) | (a) Scientific Computer Operations | | | | | | | (b) Business Data Processing | | | | | | | (c) Animal Care Facilities | | | | | | | (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | | | | | | | | | | | | | | | | | | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Scientific Computer Operations | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Business Data Processing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Animal Care Facilities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94) III-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|---------------------|----------------------|----------------|--|---------------|-------|----------------|-------|--------------|-------|-----------------------|--|---------------|-------|----------------|-------|--------------|-------|-------------------------------|--|---------------|-------|----------------|-------|--------------|-------|--------------------------------------|--|-----|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.3.0 | <p>Indirect Cost Pools and Allocation Bases</p> <p>(Identify all of the indirect cost pools established for the accumulation of indirect costs, excluding service centers, and the allocation bases used to distribute accumulated indirect costs to Federally sponsored agreements or similar cost objectives within each major function or activity. For all applicable indirect cost pools, enter the applicable Allocation Base Code A through P, Y, or Z, to indicate the basis used for allocating accumulated pool costs to Federally sponsored agreements or similar cost objectives.)</p> <table border="0"> <thead> <tr> <th style="text-align: left;">Indirect Cost Pools</th> <th style="text-align: left;">Allocation Base Code</th> </tr> </thead> <tbody> <tr> <td colspan="2">A. Instruction</td> </tr> <tr> <td> ___ On-Campus</td> <td>_____</td> </tr> <tr> <td> ___ Off-Campus</td> <td>_____</td> </tr> <tr> <td> ___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">B. Organized Research</td> </tr> <tr> <td> ___ On-Campus</td> <td>_____</td> </tr> <tr> <td> ___ Off-Campus</td> <td>_____</td> </tr> <tr> <td> ___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">C. Other Sponsored Activities</td> </tr> <tr> <td> ___ On-Campus</td> <td>_____</td> </tr> <tr> <td> ___ Off-Campus</td> <td>_____</td> </tr> <tr> <td> ___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">D. Other Institutional Activities 1/</td> </tr> <tr> <td> ___</td> <td>_____</td> </tr> </tbody> </table> | | Indirect Cost Pools | Allocation Base Code | A. Instruction | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | B. Organized Research | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | C. Other Sponsored Activities | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | D. Other Institutional Activities 1/ | | ___ | _____ |
| Indirect Cost Pools | Allocation Base Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Instruction | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Organized Research | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Other Sponsored Activities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Other Institutional Activities 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.4.0 | <p>Composition of Indirect Cost Pools. (For each pool identified under Items 3.1.0 and 3.2.0, describe on a continuation sheet the major organizational components, subgroupings of expenses, and elements of cost included.)</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 3.5.0 | <p>Composition of Allocation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.)</p> | |
| 3.6.0 | <p>Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations?</p> <p>A. ___ Yes</p> <p>B. ___ No 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

III-5

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-------------------|--------------------|--|----------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|---------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|-----------|-------|-------|-------|-------|---|-------|-------|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Part IV | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D 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 allowances are applied to property units, and Code A or B in Column (4) indicating whether or not the estimated 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.)</p> <table border="1"> <thead> <tr> <th>Asset Category</th> <th>Depreciation Method (1)</th> <th>Useful Life (2)</th> <th>Property Unit (3)</th> <th>Residual Value (4)</th> </tr> </thead> <tbody> <tr><td>(a) Land Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(b) Buildings</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(c) Building Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(d) Leasehold Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(e) Equipment</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(f) Furniture and Fixtures</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(g) Automobiles and Trucks</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(h) Tools</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(i) 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.)</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> </tbody> </table> <p>Column (1)—Depreciation Method Code
 A. Straight Line
 B. Expensed at Acquisition
 C. Use Allowance
 Y. Other or more than one method 1/</p> <p>Column (2)—Useful Life Code
 A. Replacement Expense
 B. Term of Lease
 C. Estimated service life
 D. As prescribed for use allowance by Office of Management and Budget Circular No. A-21
 Y. Other or more than one method 1/</p> <p>Column (3)—Property Unit 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/</p> <p>Column (4)—Residual Value Code
 A. Residual value is deducted
 B. Residual value is not deducted
 Y. Other or more than one method 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | Asset Category | Depreciation Method (1) | Useful Life (2) | Property Unit (3) | Residual Value (4) | (a) Land Improvements | _____ | _____ | _____ | _____ | (b) Buildings | _____ | _____ | _____ | _____ | (c) Building Improvements | _____ | _____ | _____ | _____ | (d) Leasehold Improvements | _____ | _____ | _____ | _____ | (e) Equipment | _____ | _____ | _____ | _____ | (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | (h) Tools | _____ | _____ | _____ | _____ | (i) 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.) | _____ | _____ | _____ | _____ |
| Asset Category | Depreciation Method (1) | Useful Life (2) | Property Unit (3) | Residual Value (4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Land Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Buildings | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Building Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Leasehold Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Equipment | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Tools | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) 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.) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | |
|---|---|--|--|--|--|
| Item No. | Item Description | | | | |
| 4.1.1 | <p>Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes
 B. <input type="checkbox"/> No 1/</p> | | | | |
| 4.2.0 | <p>Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Yes
 B. <input type="checkbox"/> No</p> | | | | |
| 4.3.0 | <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. <input type="checkbox"/> Excluded from determination of sponsored agreement costs.
 B. <input type="checkbox"/> Credited or charged currently to the same goals to which the depreciation of the assets was originally charged.
 C. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved.
 D. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account.
 Y. <input type="checkbox"/> Other(s) 1/
 Z. <input type="checkbox"/> Not applicable</p> | | | | |
| 4.4.0 | <p>Criteria for Capitalization. (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)</p> <p>A. Minimum Dollar Amount _____
 B. Minimum Life Years _____</p> | | | | |
| 4.5.0 | <p>Group or Mass Purchase. Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes 1/
 B. <input type="checkbox"/> No</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675
EDUCATIONAL INSTITUTIONS | | PART V- OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| Part V | | |
| 5.1.0 | <p>Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input type="checkbox"/> Cash</p> <p>B. <input type="checkbox"/> Accrual 1/</p> | |
| 5.2.0 | <p>Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.)</p> <p>A. <input type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate.</p> <p>B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool.</p> <p>C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs.</p> <p>D. <input type="checkbox"/> Combination of methods 1/</p> <p>Y. <input type="checkbox"/> Other 1/</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASS DS-2 (REV 10/94)

V-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS
NAME OF REPORTING UNIT | | | | | | | | |
|--|--|---|--------------|-----------------|--|----------------------|---|----------------------|---|----------------------|
| Item No. | Item Description | | | | | | | | | |
| Instructions for Part VI | | | | | | | | | | |
| <p>This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.</p> <p>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. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page II, General Instructions)</p> | | | | | | | | | | |
| 6.1.0 | Pension Plans. | | | | | | | | | |
| 6.1.1 | <p>Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)</p> <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">Type of Plan</th> <th style="text-align: right;">Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s)</td> <td style="text-align: right;"><input type="text"/></td> </tr> <tr> <td>B. <input type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution</td> <td style="text-align: right;"><input type="text"/></td> </tr> <tr> <td>C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/</td> <td style="text-align: right;"><input type="text"/></td> </tr> </tbody> </table> | | Type of Plan | Number of Plans | A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | B. <input type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/ | <input type="text"/> |
| Type of Plan | Number of Plans | | | | | | | | | |
| A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | | | | | | | | | |
| B. <input type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | | | | | | | | | |
| C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/ | <input type="text"/> | | | | | | | | | |
| 6.1.2 | <p>Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | |

FORM CASS DS-2 (REV 10/94)

VI-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS |
|---|---|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item Description | |
| 6.2.0 | <p><u>Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRBs).</u> (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)</p> <p>Z. <input type="checkbox"/> Not Applicable</p> | |
| 6.2.1 | <p><u>Determination of Annual PRB Costs.</u> (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> | |
| 6.3.0 | <p><u>Self-Insurance Programs (Employee Group Insurance).</u> Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When accrued (book accrual only)
 B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund
 C. <input type="checkbox"/> When contributions are made to a forfeitable fund
 D. <input type="checkbox"/> When the benefits are paid to an employee
 E. <input type="checkbox"/> When amounts are paid to an employee welfare plan
 Y. <input type="checkbox"/> Other or more than one method 1/
 Z. <input type="checkbox"/> Not Applicable</p> | |
| 6.4.0 | <p><u>Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)</u></p> | |
| 6.4.1 | <p><u>Worker's Compensation and Liability.</u> Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves)
 B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability
 C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability
 D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund
 Y. <input type="checkbox"/> Other or more than one method 1/
 Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS |
|---|--|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item Description | |
| 6.4.2 | <p><u>Casualty Insurance.</u> Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)
 B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs
 C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.
 D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)
 Y. <input type="checkbox"/> Other or more than one method 1/
 Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VII: CENTRAL SYSTEM OR GROUP EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| | <p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instructions for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that 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 VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> <p>7.1.0 <u>Organizational Structure.</u>
On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> <p>7.2.0 <u>Cost Accumulation and Allocation.</u>
On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefiting segments.</p> <p>D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorata or allocation basis and the basis of such charges. If none, so state.</p> | |

FORM CASB DS-2 (REV 10/94)

VII-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | COVER SHEET AND CERTIFICATION |
|---|---|-------------------------------|
| 0.1 | Educational Institution
(a) Name _____
(b) Street Address _____
(c) City, State and ZIP Code _____
(d) Division or Campus of (if applicable) _____ | |
| 0.2 | Reporting Unit is: (Mark one.)
A. <input type="checkbox"/> Independently Administered Public Institution
B. <input type="checkbox"/> Independently Administered Nonprofit Institution
C. <input type="checkbox"/> Administered as Part of a Public System
D. <input type="checkbox"/> Administered as Part of a Nonprofit System
E. <input type="checkbox"/> Other (Specify) _____ | |
| 0.3 | Official to Contact Concerning this Statement:
(a) Name and Title _____
(b) Phone Number (include area code and extension) _____ | |
| 0.4 | Statement Type and Effective Date:
A. (Mark type of submission. If a revision, enter number.)
(a) <input type="checkbox"/> Original Statement
(b) <input type="checkbox"/> Amended Statement; Revision No. _____
B. Effective Date of this Statement: (Specify) _____ | |
| 0.5 | Statement Submitted To (Provide office name, location and telephone number, include area code and extension):
A. Cognizant Federal Agency: _____
B. Cognizant Federal Auditor: _____ | |

FORM CASB DS-2 (REV 10/94)

C-1

| | |
|---|-------------------------------|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | COVER SHEET AND CERTIFICATION |
| <p>CERTIFICATION</p> <p>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 date of certification shown below by the above-named organization of its cost accounting practices, as required by the Disclosure Regulations (48 CFR 9903.202) of the Cost Accounting Standards Board under 41 U.S.C. § 422.</p> <p>Date of Certification: _____</p> <p>_____
(Signature)</p> <p>_____
(Print or Type Name)</p> <p>_____
(Title)</p> <p>THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. § 1001</p> | |

FORM CASII DS-2 (REV 10/94)

C-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | <table border="1" style="width: 100%;"> <tr> <td style="width: 25%; text-align: center;"> PART I - GENERAL INFORMATION
 NAME OF REPORTING UNIT </td> <td style="width: 75%;"></td> </tr> </table> | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT | | | | | | | | | |
|---|--|---|--------|--|-------|--|-------|--|-------|--|--|
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NAME OF REPORTING UNIT | | | | | | | | | | | |
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| Item No. | Item Description | | | | | | | | | | |
| Part I | | | | | | | | | | | |
| 1.1.0 | <p><u>Description of Your Cost Accounting System</u> for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Accrual</p> <p>B. <input checked="" type="checkbox"/> Modified Accrual Basis 1/</p> <p>C. <input type="checkbox"/> Cash Basis</p> <p>Y. <input type="checkbox"/> Other 1/</p> | | | | | | | | | | |
| 1.2.0 | <p><u>Integration of Cost Accounting with Financial Accounting.</u> The cost accounting system is: (Mark one. If B or C is marked, describe on a continuation sheet the costs which are accumulated on memorandum records.)</p> <p>A. <input type="checkbox"/> Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)</p> <p>B. <input type="checkbox"/> Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)</p> <p>C. <input type="checkbox"/> Combination of A and B</p> | | | | | | | | | | |
| 1.3.0 | <p><u>Unallowable Costs.</u> Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)</p> <p>A. <input type="checkbox"/> Specifically identified and recorded separately in the formal financial accounting records. 1/</p> <p>B. <input type="checkbox"/> Identified in separately maintained accounting records or workpapers. 1/</p> <p>C. <input type="checkbox"/> Identifiable through use of less formal accounting techniques that permit audit verification. 1/</p> <p>D. <input type="checkbox"/> Combination of A, B or C 1/</p> <p>E. <input type="checkbox"/> Determinable by other means. 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | | | | | | |

FORM CASII DS-2 (REV 10/94)

I-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| 1.3.1 | Treatment of Unallowable Costs. (Explain on a continuation sheet how unallowable costs and directly associated costs are treated in each allocation base and indirect expense pool, e.g., when allocating costs to a major function or activity; when determining indirect cost rates; or, when a central office or group office allocates costs to a segment.) | |
| 1.4.0 | Cost Accounting Period: _____ (Specify the twelve month period used for the accumulation and reporting of costs under Federally sponsored agreements, e.g., 7/1 to 6/30. If the cost accounting period is other than the institution's fiscal year used for financial accounting and reporting purposes, explain circumstances on a continuation sheet.) | |
| 1.5.0 | State Laws or Regulations. Identify on a continuation sheet any State laws or regulations which influence the institution's cost accounting practices, e.g., State administered pension plans, and any applicable statutory limitations or special agreements on allowance of costs. | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

I-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT |
|--|---|--|
| Item No. | Item Description | |
| Instructions for Part II | | |
| Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit. | | |
| 2.1.0 | <u>Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives.</u> (For all major categories of cost under each major function or activity such, as instruction, organized research, other sponsored activities and other institutional activities, 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. Particular emphasis should be placed on items of cost that may be treated as either direct or indirect costs (e.g., Supplies, Materials, Salaries and Wages, Fringe Benefits, etc.) depending upon the purpose of the activity involved. Separate explanations on the criteria governing each direct cost category identified in this Part II are required. Also, list and explain if there are any deviations from the specified criteria.) | |
| 2.2.0 | <u>Description of Direct Materials.</u> All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.) | |
| 2.3.0 | <u>Method of Charging Direct Materials and Supplies.</u> (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.) | |
| 2.3.1 | Direct Purchases for Projects are Charged to Projects at: | |
| | A. _____ | Actual Invoiced Costs |
| | B. _____ | Actual Invoiced Costs Net of Discounts Taken |
| | Y. _____ | Other(s) 1/ |
| | Z. _____ | Not Applicable |
| 2.3.2 | Inventory Requisitions from Central or Common, Institution-owned Inventory. (Identify the inventory valuation method used to charge projects): | |
| | A. _____ | First In, First Out |
| | B. _____ | Last In, First Out |
| | C. _____ | Average Costs 1/ |
| | D. _____ | Predetermined Costs 1/ |
| | Y. _____ | Other(s) 1/ |
| | Z. _____ | Not Applicable |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

II-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II- DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|---|-----------------|-----------------|--|--|-----------------------------------|--|--|--|------------------|--------------|-----------------|-----------------|---|-------|-------|-------|-------|--|-------|-------|-------|-------|--|-------|-------|-------|-------|---|-------|-------|-------|-------|----------------|-------|-------|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.4.0 | Description of Direct Personal Services. All personal services directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the personal services compensation costs, including applicable fringe benefits costs, if any, within each major institutional function or activity that are charged as direct personal services.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.5.0 | Method of Charging Direct Salaries and Wages. (Mark the appropriate line(s) for each Direct Personal Services Category to identify the method(s) used to charge direct salary and wage costs to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, fully describe on a continuation sheet, the applicable methods used.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="4">Direct Personal Services Category</th> </tr> <tr> <th>Federally
(1)</th> <th>State
(2)</th> <th>Students
(3)</th> <th>Other 1/
(4)</th> </tr> </thead> <tbody> <tr> <td>A. Payroll Distribution Method
(Individual time card/actual hours and rates)</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>C. After-the-fact Activity Records
(Percentage Distribution of employee activity)</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>D. Multiple Confirmation Records
(Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table> | | | | | | Direct Personal Services Category | | | | Federally
(1) | State
(2) | Students
(3) | Other 1/
(4) | A. Payroll Distribution Method
(Individual time card/actual hours and rates) | _____ | _____ | _____ | _____ | B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes) | _____ | _____ | _____ | _____ | C. After-the-fact Activity Records
(Percentage Distribution of employee activity) | _____ | _____ | _____ | _____ | D. Multiple Confirmation Records
(Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.) | _____ | _____ | _____ | _____ | Y. Other(s) 1/ | _____ | _____ | _____ | _____ |
| | Direct Personal Services Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Federally
(1) | State
(2) | Students
(3) | Other 1/
(4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Payroll Distribution Method
(Individual time card/actual hours and rates) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. After-the-fact Activity Records
(Percentage Distribution of employee activity) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Multiple Confirmation Records
(Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) 1/ | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASS DS-2 (REV 10/94)

II-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II- DIRECT COSTS
NAME OF REPORTING UNIT | | | |
|---|---|---|--|--|--|
| Item No. | Item Description | | | | |
| 2.5.1 | Salary and Wage Cost Distribution Systems.

Within each major function or activity, are the methods marked in item 2.5.0 used by all employees compensated by the reporting unit? (If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.)

_____ Yes
_____ No | | | | |
| 2.5.2 | Salary and Wage Cost Accumulation System.

(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the share of the total salary and wage costs attributable to each employee's direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.) | | | | |
| 2.6.0 | Description of Direct Fringe Benefits Costs. All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet all of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.) | | | | |
| 2.6.1 | Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0, is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.) | | | | |
| 2.7.0 | Description of Other Direct Costs. All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.) | | | | |

FORM CASS DS-2 (REV 10/94)

II-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-----------------|--|--|------------------|-----------------|-----------------|---|-----|-----|-----|---|-----|-----|-----|--|-----|-----|-----|----------------|-----|-----|-----|--|-----|-----|-----|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.8.0 | <p>Cost Transfers. When Federally sponsored agreements or similar cost objectives are credited for cost transfers to other projects, grants or contracts, is the credit amount for direct personal services, materials, other direct charges and applicable indirect costs always based on the same amount(s) or rate(s) (e.g., direct labor rate, indirect cost(s) originally used to charge or allocate costs to the project (Consider transactions where the original charge and the credit occur in different cost accounting periods). (Mark one, if "No", explain on a continuation sheet how the credit differs from original charge.)</p> <p> <input type="checkbox"/> Yes
 <input type="checkbox"/> No </p> | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.9.0 | <p>Interorganizational Transfers. This item is directed only to those materials, supplies, and services which are, or will be transferred to you from other segments of the educational institution. (Mark the appropriate line(s) in each column to indicate the basis used by you as transferee to charge the cost or price of interorganizational transfers of materials, supplies, and services to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, explain on a continuation sheet.)</p> <table border="1"> <thead> <tr> <th></th> <th>Materials
(1)</th> <th>Supplies
(2)</th> <th>Services
(3)</th> </tr> </thead> <tbody> <tr> <td>A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>B. At full cost <u>including</u> indirect costs attributable to group or central office expenses.</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>C. At established catalog or market price or prices based on adequate competition.</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>Z. Interorganizational transfers are not applicable.</td> <td>---</td> <td>---</td> <td>---</td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | | | Materials
(1) | Supplies
(2) | Services
(3) | A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | --- | --- | --- | B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | --- | --- | --- | C. At established catalog or market price or prices based on adequate competition. | --- | --- | --- | Y. Other(s) 1/ | --- | --- | --- | Z. Interorganizational transfers are not applicable. | --- | --- | --- |
| | Materials
(1) | Supplies
(2) | Services
(3) | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. At established catalog or market price or prices based on adequate competition. | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) 1/ | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Interorganizational transfers are not applicable. | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

II-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III - INDIRECT COSTS
NAME OF REPORTING UNIT | | |
|---|---|---|--|--|
| Item No. | Item Description | | | |
| | <p>Instructions for Part III</p> <p>Institutions should disclose how the segment's total indirect costs are identified and accumulated in specific indirect cost categories and allocated to applicable indirect cost pools and service centers within each major function or activity, how service center costs are accumulated and "billed" to users, and the specific indirect cost pools and allocation bases used to calculate the indirect cost rates that are used to allocate accumulated indirect costs to Federally sponsored agreements or similar final cost objectives. A continuation sheet should be used wherever additional space is required or when a response requires further explanation to ensure clarity and understanding.</p> <p>The following Allocation Base Codes are provided for use in connection with Items 3.1.0 and 3.3.0.</p> <p> A. Direct Charge or Allocation
 B. Total Expenditures
 C. Modified Total Cost Basis
 D. Modified Total Direct Cost Basis
 E. Salaries and Wages
 F. Salaries, Wages and Fringe Benefits
 G. Number of Employees (head count)
 H. Number of Employees (full-time equivalent basis)
 I. Number of Students (head count)
 J. Number of Students (full-time equivalent basis)
 K. Student Hours -- classroom and work performed
 L. Square Footage
 M. Usage
 N. Unit of Product
 O. Total Production
 P. More than one base (Separate Cost Groupings) 1/
 Y. Other(s) 1/
 Z. Category or Pool not applicable </p> <p>1/ List on a continuation sheet, the category and subgrouping(s) of expense involved and the allocation base(s) used.</p> | | | |

FORM CASB DS-2 (REV 10/94)

III-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|---------------------|--|------------------------|---------------------|----------------------|---------------------|--|--|--|--|----------|--|--|--|-----------|--|--|--|---------------------------------|--|--|--|-------------|--|--|--|-------------------------------|--|--|--|--|--|--|--|---------------------------------|--|--|--|---------------------------------------|--|--|--|-------------|--|--|--|---|--|--|--|--------------|--|--|--|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1.0 | <p>Indirect Cost Categories - Accumulation and Allocation. This item is directed at the identification, accumulation and allocation of all indirect costs of the institution. (Under the column heading, "Accumulation Method," insert "Yes" or "No" to indicate if the cost elements included in each indirect cost category are identified, recorded and accumulated in the institution's formal accounting system. If "No," describe on a continuation sheet, how the cost elements included in the indirect cost category are identified and accumulated. Under the column heading "Allocation Base," enter one of the allocation base codes A through P, Y, or Z, to indicate the basis used for allocating the accumulated costs of each indirect cost category to other applicable indirect cost categories, indirect cost pools, other institutional activities, specialized service facilities and other service centers. Under the column heading "Allocation Sequence," insert 1, 2, or 3 next to each of the first three indirect cost categories to indicate the sequence of the allocation process. If cross-allocation techniques are used, insert "CA." If an indirect cost category listed in this section is not used, insert "NA.")</p> <table border="1"> <thead> <tr> <th>Indirect Cost Category</th> <th>Accumulation Method</th> <th>Allocation Base Code</th> <th>Allocation Sequence</th> </tr> </thead> <tbody> <tr> <td>(a) Depreciation/Use Allowances/Interest</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Building</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Equipment</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Capital Improvements to Land 1/</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Interest 1/</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(c) General Administration and General Expense</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(d) Departmental Administration</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(e) Sponsored Projects Administration</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(f) Library</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(g) Student Administration and Services</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(h) Other 1/</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | | Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | (a) Depreciation/Use Allowances/Interest | | | | Building | | | | Equipment | | | | Capital Improvements to Land 1/ | | | | Interest 1/ | | | | (b) Operation and Maintenance | | | | (c) General Administration and General Expense | | | | (d) Departmental Administration | | | | (e) Sponsored Projects Administration | | | | (f) Library | | | | (g) Student Administration and Services | | | | (h) Other 1/ | | | |
| Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Depreciation/Use Allowances/Interest | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Building | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Equipment | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Improvements to Land 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Operation and Maintenance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) General Administration and General Expense | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Departmental Administration | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Sponsored Projects Administration | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Library | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Student Administration and Services | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Other 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94) III-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------------------------------|--|--|--|--|--|--|------------------------------|--|--|--|--|--|--|----------------------------|--|--|--|--|--|--|---|--|--|--|--|--|--|-------|--|--|--|--|--|--|-------|--|--|--|--|--|--|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.2.0 | <p>Service Centers. Service centers are departments or functional units which perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include "recharge centers" and the "specialized service facilities" defined in Section J of Circular A-21. (The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter "Z" in Column 1, if not applicable.)</p> <table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td>(a) Scientific Computer Operations</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(b) Business Data Processing</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(c) Animal Care Facilities</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>_____</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>_____</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>(1) Charge Code: Use code "A" if the service center costs are billed only as direct costs of final cost objectives; code "B" if billed only to indirect cost categories or indirect cost pools; code "C" if billed to both direct and indirect cost objectives.</p> <p>(2) Billing Code: Code "A" - center receives an allocation of all applicable indirect costs; Code "B" - partial allocation of indirect costs; Code "C" - no allocation of indirect costs.</p> <p>(3) Billing Rate Code: Code "A" - billing rates are based on historical costs; Code "B" - rates are based on projected costs; Code "C" - rates are based on a comparison of historical and projected costs; Code "D" - billings are based on the actual costs of the billing period; Code "Y" - other (explain on a Continuation Sheet).</p> <p>(4) User Charges Code: Code "A" - all users are charged at the same billing rates; Code "B" - some users are charged at different rates than other users (explain on a Continuation Sheet).</p> <p>(5) Actual Costs vs. Revenue Code: Code "A" - billings (revenue) are compared to actual costs (expended) at least annually; Code "B" - billings are compared to actual costs less frequently than annually.</p> <p>(6) Variance Code: Code "A" - Annual variances between billed and actual costs are prorated to users (as credits or charges); Code "B" - variances are carried forward as adjustments to billing rates or future periods; Code "C" - annual variances are charged or credited to indirect costs; Code "Y" - other (explain on a Continuation Sheet).</p> | | | | | (1) | (2) | (3) | (4) | (5) | (6) | (a) Scientific Computer Operations | | | | | | | (b) Business Data Processing | | | | | | | (c) Animal Care Facilities | | | | | | | (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | | | | | | | _____ | | | | | | | _____ | | | | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Scientific Computer Operations | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Business Data Processing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Animal Care Facilities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94) III-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--------------------|----------------------|----------------|--|---------------|-------|----------------|-------|--------------|-------|-----------------------|--|---------------|-------|----------------|-------|--------------|-------|-------------------------------|--|---------------|-------|----------------|-------|--------------|-------|--------------------------------------|--|--|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.3.0 | <p>Indirect Cost Pools and Allocation Bases</p> <p>(Identify all of the indirect cost pools established for the accumulation of indirect costs, excluding service centers, and the allocation bases used to distribute accumulated indirect costs to Federally sponsored agreements or similar cost objectives within each major function or activity. For all applicable indirect cost pools, enter the applicable Allocation Base Code A through P, Y, or Z, to indicate the basis used for allocating accumulated pool costs to Federally sponsored agreements or similar cost objectives.)</p> <table border="0"> <thead> <tr> <th style="text-align: left;">Indirect Cost Base</th> <th style="text-align: left;">Allocation Base Code</th> </tr> </thead> <tbody> <tr> <td colspan="2">A. Instruction</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">B. Organized Research</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">C. Other Sponsored Activities</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">D. Other Institutional Activities 1/</td> </tr> <tr> <td></td> <td>_____</td> </tr> </tbody> </table> | | Indirect Cost Base | Allocation Base Code | A. Instruction | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | B. Organized Research | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | C. Other Sponsored Activities | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | D. Other Institutional Activities 1/ | | | _____ |
| Indirect Cost Base | Allocation Base Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Instruction | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Organized Research | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Other Sponsored Activities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Other Institutional Activities 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.4.0 | <p>Composition of Indirect Cost Pools. (For each pool identified under Items 3.1.0 and 3.2.0, describe on a continuation sheet the major organizational components, subgroupings of expenses, and elements of cost included.)</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 3.5.0 | <p>Composition of Allocation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.)</p> | |
| 3.6.0 | <p>Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations?</p> <p>A. ___ Yes</p> <p>B. ___ No 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

III-5

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-------------------|--------------------|--|----------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|---------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|-----------|-------|-------|-------|-------|---|-------|-------|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Part IV | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D 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 allowances are applied to property units, and Code A or B in Column (4) indicating whether or not the estimated 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.)</p> <table border="1"> <thead> <tr> <th>Asset Category</th> <th>Depreciation Method (1)</th> <th>Useful Life (2)</th> <th>Property Unit (3)</th> <th>Residual Value (4)</th> </tr> </thead> <tbody> <tr><td>(a) Land Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(b) Buildings</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(c) Building Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(d) Leasehold Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(e) Equipment</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(f) Furniture and Fixtures</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(g) Automobiles and Trucks</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(h) Tools</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(i) 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.)</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> </tbody> </table> <p>Column (1)—Depreciation Method Code
 A. Straight Line
 B. Expensed at Acquisition
 C. Use Allowance
 Y. Other or more than one method 1/</p> <p>Column (2)—Useful Life Code
 A. Replacement Expense
 B. Term of Lease
 C. Estimated service life
 D. As prescribed for use allowance by Office of Management and Budget Circular No. A-21
 Y. Other or more than one method 1/</p> <p>Column (3)—Property Unit 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/</p> <p>Column (4)—Residual Value Code
 A. Residual value is deducted
 B. Residual value is not deducted
 Y. Other or more than one method 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | Asset Category | Depreciation Method (1) | Useful Life (2) | Property Unit (3) | Residual Value (4) | (a) Land Improvements | _____ | _____ | _____ | _____ | (b) Buildings | _____ | _____ | _____ | _____ | (c) Building Improvements | _____ | _____ | _____ | _____ | (d) Leasehold Improvements | _____ | _____ | _____ | _____ | (e) Equipment | _____ | _____ | _____ | _____ | (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | (h) Tools | _____ | _____ | _____ | _____ | (i) 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.) | _____ | _____ | _____ | _____ |
| Asset Category | Depreciation Method (1) | Useful Life (2) | Property Unit (3) | Residual Value (4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Land Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Buildings | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Building Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Leasehold Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Equipment | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Tools | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) 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.) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

IV-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | |
|---|---|--|--|--|--|
| Item No. | Item Description | | | | |
| 4.1.1 | <p>Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. _____ Yes
 B. _____ No 1/</p> | | | | |
| 4.2.0 | <p>Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. _____ Yes
 B. _____ No</p> | | | | |
| 4.3.0 | <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. _____ Excluded from determination of sponsored agreement costs.
 B. _____ Credited or charged currently to the same goals to which the depreciation of the assets was originally charged.
 C. _____ Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved.
 D. _____ Not accounted for separately, but reflected in the depreciation reserve account.
 Y. _____ Other(s) 1/
 Z. _____ Not applicable</p> | | | | |
| 4.4.0 | <p>Criteria for Capitalization. (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)</p> <p>A. Minimum Dollar Amount _____
 B. Minimum Life Years _____</p> | | | | |
| 4.5.0 | <p>Group or Mass Purchase. Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. _____ Yes 1/
 B. _____ No</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | |

FORM CASB DS-2 (REV 10/94)

IV-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675
EDUCATIONAL INSTITUTIONS | | PART V- OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| Part V | | |
| 5.1.0 | <p>Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input type="checkbox"/> Cash</p> <p>B. <input type="checkbox"/> Accrual ^{1/}</p> | |
| 5.2.0 | <p>Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.)</p> <p>A. <input type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate.</p> <p>B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool.</p> <p>C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs.</p> <p>D. <input type="checkbox"/> Combination of methods ^{1/}</p> <p>Y. <input type="checkbox"/> Other ^{1/}</p> | |
| <p>^{1/} Describe on a Continuation Sheet.</p> | | |

FORM CASS DS-2 (REV 10/94)

V-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675
EDUCATIONAL INSTITUTIONS | | PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS
NAME OF REPORTING UNIT | | | | | | | | |
|--|---|--|---------------------|------------------------|--|----------------------|---|----------------------|--|----------------------|
| Item No. | Item Description | | | | | | | | | |
| Instructions for Part VI | | | | | | | | | | |
| <p>This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.</p> <p>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. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page II, General Instructions)</p> | | | | | | | | | | |
| 6.1.0 | <p>Pension Plans.</p> | | | | | | | | | |
| 6.1.1 | <p>Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)</p> <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;"><u>Type of Plan</u></th> <th style="text-align: right;"><u>Number of Plans</u></th> </tr> </thead> <tbody> <tr> <td>A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s)</td> <td style="text-align: right;"><input type="text"/></td> </tr> <tr> <td>B. <input type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution</td> <td style="text-align: right;"><input type="text"/></td> </tr> <tr> <td>C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) ^{1/}</td> <td style="text-align: right;"><input type="text"/></td> </tr> </tbody> </table> | | <u>Type of Plan</u> | <u>Number of Plans</u> | A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | B. <input type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) ^{1/} | <input type="text"/> |
| <u>Type of Plan</u> | <u>Number of Plans</u> | | | | | | | | | |
| A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | | | | | | | | | |
| B. <input type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | | | | | | | | | |
| C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) ^{1/} | <input type="text"/> | | | | | | | | | |
| 6.1.2 | <p>Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> | | | | | | | | | |
| <p>^{1/} Describe on a Continuation Sheet.</p> | | | | | | | | | | |

FORM CASS DS-2 (REV 10/94)

VI-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS |
|---|--|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item Description | |
| 6.2.0 | <p>Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRBs). (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)</p> <p>Z. <input type="checkbox"/> Not Applicable</p> | |
| 6.2.1 | <p>Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> | |
| 6.3.0 | <p>Self-Insurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When accrued (book accrual only)</p> <p>B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund</p> <p>C. <input type="checkbox"/> When contributions are made to a forfeitable fund</p> <p>D. <input type="checkbox"/> When the benefits are paid to an employee</p> <p>E. <input type="checkbox"/> When amounts are paid to an employee welfare plan</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> | |
| 6.4.0 | <p>Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)</p> | |
| 6.4.1 | <p>Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability</p> <p>D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS |
|---|---|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item Description | |
| 6.4.2 | <p>Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.</p> <p>D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-3

| | | |
|---|---|---|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI- CENTRAL SYSTEM OR GROUP EXPENSES
NAME OF REPORTING UNIT |
| Item No. | Item Description | |
| | <p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instructions for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that 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 VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> | |
| 7.1.0 | <p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> | |
| 7.2.0 | <p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefitting segments.</p> <p>D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorata or allocation basis and the basis of such charges. If none, so state.</p> | |

FORM CASB DS-2 (REV 10/94)

VII-1

| | | |
|---|--|-------------------------------|
| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | COVER SHEET AND CERTIFICATION |
| | <p>CERTIFICATION</p> <p>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 date of certification shown below by the above-named organization of its cost accounting practices, as required by the Disclosure Regulations (48 CFR 9903.202) of the Cost Accounting Standards Board under 41 U.S.C. § 422.</p> <p>Date of Certification: _____</p> <p>_____
(Signature)</p> <p>_____
(Print or Type Name)</p> <p>_____
(Title)</p> <p>THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. § 1001</p> | |

FORM CASB DS-2 (REV 10/94)

C-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| | Part I | |
| 1.1.0 | <p><u>Description of Your Cost Accounting System</u> for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Accrual</p> <p>B. <input type="checkbox"/> Modified Accrual Basis <u>1/</u></p> <p>C. <input type="checkbox"/> Cash Basis</p> <p>Y. <input type="checkbox"/> Other <u>1/</u></p> | |
| 1.2.0 | <p><u>Integration of Cost Accounting with Financial Accounting.</u> The cost accounting system is: (Mark one. If B or C is marked, describe on a continuation sheet the costs which are accumulated on memorandum records.)</p> <p>A. <input type="checkbox"/> Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)</p> <p>B. <input type="checkbox"/> Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)</p> <p>C. <input type="checkbox"/> Combination of A and B</p> | |
| 1.3.0 | <p><u>Unallowable Costs.</u> Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)</p> <p>A. <input type="checkbox"/> Specifically identified and recorded separately in the formal financial accounting records. <u>1/</u></p> <p>B. <input type="checkbox"/> Identified in separately maintained accounting records or workpapers. <u>1/</u></p> <p>C. <input type="checkbox"/> Identifiable through use of less formal accounting techniques that permit audit verification. <u>1/</u></p> <p>D. <input type="checkbox"/> Combination of A, B or C <u>1/</u></p> <p>E. <input type="checkbox"/> Determinable by other means. <u>1/</u></p> <p><u>1/</u> Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

1-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| 1.3.1 | <p><u>Treatment of Unallowable Costs.</u> (Explain on a continuation sheet how unallowable costs and directly associated costs are treated in each allocation base and indirect expense pool, e.g., when allocating costs to a major function or activity; when determining indirect cost rates; or, when a central office or group office allocates costs to a segment.)</p> | |
| 1.4.0 | <p><u>Cost Accounting Period:</u> _____ (Specify the twelve month period used for the accumulation and reporting of costs under Federally sponsored agreements, e.g., 7/1 to 6/30. If the cost accounting period is other than the institution's fiscal year used for financial accounting and reporting purposes, explain circumstances on a continuation sheet.)</p> | |
| 1.5.0 | <p><u>State Laws or Regulations.</u> Identify on a continuation sheet any State laws or regulations which influence the institution's cost accounting practices, e.g., State administered pension plans, and any applicable statutory limitations or special agreements on allowance of costs.</p> <p><u>1/</u> Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

1-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II- DIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| | Instructions for Part II | |
| | Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit. | |
| 2.1.0 | Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives. (For all major categories of cost under each major function or activity such as instruction, organized research, other sponsored activities and other institutional activities, 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. Particular emphasis should be placed on items of cost that may be treated as either direct or indirect costs (e.g., Supplies, Materials, Salaries and Wages, Fringe Benefits, etc.) depending upon the purpose of the activity involved. Separate explanations on the criteria governing each direct cost category identified in this Part II are required. Also, list and explain if there are any deviations from the specified criteria.) | |
| 2.2.0 | Description of Direct Materials. All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.) | |
| 2.3.0 | Method of Charging Direct Materials and Supplies. (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.) | |
| 2.3.1 | Direct Purchases for Projects are Charged to Projects as: | |
| | A. <input type="checkbox"/> Actual Invoiced Costs | |
| | B. <input type="checkbox"/> Actual Invoiced Costs Net of Discounts Taken | |
| | Y. <input type="checkbox"/> Other(s) 1/ | |
| | Z. <input type="checkbox"/> Not Applicable | |
| 2.3.2 | Inventory Requisitions from Central or Common, Institution-owned Inventory. (Identify the inventory valuation method used to charge projects): | |
| | A. <input type="checkbox"/> First In, First Out | |
| | B. <input type="checkbox"/> Last In, First Out | |
| | C. <input type="checkbox"/> Average Costs 1/ | |
| | D. <input type="checkbox"/> Predetermined Costs 1/ | |
| | Y. <input type="checkbox"/> Other(s) 1/ | |
| | Z. <input type="checkbox"/> Not Applicable | |
| | 1/ Describe on a Continuation Sheet. | |

FORM CASB DS-2 (REV 10/94)

II-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II- DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|---|--------------------------|-----------------------------------|--|--|--|-------------|-----------|--------------|--------------|--|--------------------------|--------------------------|--------------------------|--------------------------|--|--------------------------|--------------------------|--------------------------|--------------------------|---|--------------------------|--------------------------|--------------------------|--------------------------|--|--------------------------|--------------------------|--------------------------|--------------------------|----------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.4.0 | Description of Direct Personal Services. All personal services directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the personal services compensation costs, including applicable fringe benefits costs, if any, within each major institutional function or activity that are charged as direct personal services.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.5.0 | Method of Charging Direct Salaries and Wages. (Mark the appropriate line(s) for each Direct Personal Services Category to identify the method(s) used to charge direct salary and wage costs to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, fully describe on a continuation sheet, the applicable methods used.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="4">Direct Personal Services Category</th> </tr> <tr> <th>Faculty (1)</th> <th>Staff (2)</th> <th>Students (3)</th> <th>Other 1/ (4)</th> </tr> </thead> <tbody> <tr> <td>A. Payroll Distribution Method (Individual time card/actual hours and rates)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>C. After-the-fact Activity Records (Percentage Distribution of employee activity)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Y. Other(s) 1/</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> | | | Direct Personal Services Category | | | | Faculty (1) | Staff (2) | Students (3) | Other 1/ (4) | A. Payroll Distribution Method (Individual time card/actual hours and rates) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | C. After-the-fact Activity Records (Percentage Distribution of employee activity) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Y. Other(s) 1/ | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Direct Personal Services Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Faculty (1) | Staff (2) | Students (3) | Other 1/ (4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Payroll Distribution Method (Individual time card/actual hours and rates) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. After-the-fact Activity Records (Percentage Distribution of employee activity) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) 1/ | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

II-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II: DIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| 2.5.1 | <p>Salary and Wage Cost Distribution Systems.</p> <p>Within each major function or activity, are the methods marked in item 2.5.0 used by all employees compensated by the reporting unit? If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.)</p> <p> <input type="checkbox"/> Yes
 <input type="checkbox"/> No </p> | |
| 2.5.2 | <p>Salary and Wage Cost Accumulation System.</p> <p>(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the share of the total salary and wage costs attributable to each employee's direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.)</p> | |
| 2.6.0 | <p>Description of Direct Fringe Benefits Costs. All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet all of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.)</p> | |
| 2.6.1 | <p>Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0 is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)</p> | |
| 2.7.0 | <p>Description of Other Direct Costs. All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.)</p> | |

FORM CASB DS-2 (REV 10/94)

11-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II: DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|---|--------------------------|------------------|-----------------|-----------------|---|--------------------------|--------------------------|--------------------------|---|--------------------------|--------------------------|--------------------------|--|--------------------------|--------------------------|--------------------------|-----------------------|--------------------------|--------------------------|--------------------------|---|--------------------------|--------------------------|--------------------------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.8.0 | <p>Cost Transfers. When Federally sponsored agreements or similar cost objectives are credited for cost transfers to other projects, grants or contracts, is the credit amount for direct personal services, materials, other direct charges and applicable indirect costs always based on the same amount(s) or rate(s) (e.g., direct labor rate, indirect costs) originally used to charge or allocate costs to the project (Consider transactions where the original charge and the credit occur in different cost accounting periods). (Mark one, if "No", explain on a continuation sheet how the credit differs from original charge.)</p> <p> <input type="checkbox"/> Yes
 <input type="checkbox"/> No </p> | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.9.0 | <p>Interorganizational Transfers. This item is directed only to those materials, supplies, and services which are, or will be transferred to you from other segments of the educational institution. (Mark the appropriate line(s) in each column to indicate the basis used by you as transferee to charge the cost or price of interorganizational transfers or materials, supplies, and services to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, explain on a continuation sheet.)</p> <table border="1"> <thead> <tr> <th></th> <th>Materials
(1)</th> <th>Supplies
(2)</th> <th>Services
(3)</th> </tr> </thead> <tbody> <tr> <td>A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>B. At full cost <u>including</u> indirect costs attributable to group or central office expenses.</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>C. At established catalog or market price or prices based on adequate competition.</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Y. Other(s) <u>1/</u></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Z. Interorganizational transfers are not applicable</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | Materials
(1) | Supplies
(2) | Services
(3) | A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | C. At established catalog or market price or prices based on adequate competition. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Y. Other(s) <u>1/</u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Z. Interorganizational transfers are not applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Materials
(1) | Supplies
(2) | Services
(3) | | | | | | | | | | | | | | | | | | | | | | | |
| A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| C. At established catalog or market price or prices based on adequate competition. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) <u>1/</u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Interorganizational transfers are not applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

11-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| | <p>Instructions for Part III</p> <p>Institutions should disclose how the segment's total indirect costs are identified and accumulated in specific indirect cost categories and allocated to applicable indirect cost pools and service centers within each major function or activity, how service center costs are accumulated and "billed" to users, and the specific indirect cost pools and allocation bases used to calculate the indirect cost rates that are used to allocate accumulated indirect costs to Federally sponsored agreements or similar final cost objectives. A continuation sheet should be used whenever additional space is required or when a response requires further explanation to ensure clarity and understanding.</p> <p>The following Allocation Base Codes are provided for use in connection with items 3.1.0 and 3.3.0.</p> <p>A. Direct Charge or Allocation
 B. Total Expenditures
 C. Modified Total Cost Basis
 D. Modified Total Direct Cost Basis
 E. Salaries and Wages
 F. Salaries, Wages and Fringe Benefits
 G. Number of Employees (head count)
 H. Number of Employees (full-time equivalent basis)
 I. Number of Students (head count)
 J. Number of Students (full-time equivalent basis)
 K. Student Hours -- classroom and work performed
 L. Square Footage
 M. Usage
 N. Unit of Product
 O. Total Production
 P. More than one base (Separate Cost Groupings) 1/
 Y. Other(s) 1/
 Z. Category or Pool not applicable</p> <p>1/ List on a continuation sheet, the category and subgrouping(s) of expense involved and the allocation base(s) used.</p> | |

FORM CASB DS-2 (REV 10/94)

III-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|------------------------|---------------------|----------------------|---------------------|--|--|--|--|----------|-----|-----|-----|-----------|-----|-----|-----|---------------------------------|-----|-----|-----|-------------|-----|-----|-----|-------------------------------|-----|-----|-----|--|-----|-----|-----|---------------------------------|-----|-----|-----|---------------------------------------|-----|-----|-----|-------------|-----|-----|-----|---|-----|-----|-----|--------------|-----|-----|-----|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1.0 | <p>Indirect Cost Categories - Accumulation and Allocation. This item is directed at the identification, accumulation and allocation of all indirect costs of the institution. (Under the column heading, "Accumulation Method," insert "Yes" or "No" to indicate if the cost elements included in each indirect cost category are identified, recorded and accumulated in the institution's formal accounting system. If "No," describe on a continuation sheet, how the cost elements included in the indirect cost category are identified and accumulated. Under the column heading "Allocation Base," enter one of the allocation base codes A through P, Y, or Z, to indicate the basis used for allocating the accumulated costs of each indirect cost category to other applicable indirect cost categories, indirect cost pools, other institutional activities, specialized service facilities and other service centers. Under the column heading "Allocation Sequence," insert 1, 2, or 3 next to each of the first three indirect cost categories to indicate the sequence of the allocation process. If cross-allocation techniques are used, insert "CA." If an indirect cost category listed in this section is not used, insert "NA.")</p> <table border="1"> <thead> <tr> <th>Indirect Cost Category</th> <th>Accumulation Method</th> <th>Allocation Base Code</th> <th>Allocation Sequence</th> </tr> </thead> <tbody> <tr> <td>(a) Depreciation/Use Allowances/Interest</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Building</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td> Equipment</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td> Capital Improvements to Land 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td> Interest 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(c) General Administration and General Expense</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(d) Departmental Administration</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(e) Sponsored Projects Administration</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(f) Library</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(g) Student Administration and Services</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(h) Other 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | (a) Depreciation/Use Allowances/Interest | | | | Building | ___ | ___ | ___ | Equipment | ___ | ___ | ___ | Capital Improvements to Land 1/ | ___ | ___ | ___ | Interest 1/ | ___ | ___ | ___ | (b) Operation and Maintenance | ___ | ___ | ___ | (c) General Administration and General Expense | ___ | ___ | ___ | (d) Departmental Administration | ___ | ___ | ___ | (e) Sponsored Projects Administration | ___ | ___ | ___ | (f) Library | ___ | ___ | ___ | (g) Student Administration and Services | ___ | ___ | ___ | (h) Other 1/ | ___ | ___ | ___ |
| Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Depreciation/Use Allowances/Interest | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Building | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Equipment | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Improvements to Land 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Operation and Maintenance | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) General Administration and General Expense | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Departmental Administration | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Sponsored Projects Administration | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Library | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Student Administration and Services | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Other 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|-----|-----|-----|-----|-----|-----|-----|-----|------------------------------------|-----|-----|-----|-----|-----|-----|------------------------------|-----|-----|-----|-----|-----|-----|----------------------------|-----|-----|-----|-----|-----|-----|---|-----|-----|-----|-----|-----|-----|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.2.0 | <p>Service Centers. Service centers are departments or functional units which perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include "recharge centers" and the "specialized service facilities" defined in Section J of Circular A-21. (The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter "Z" in Column 1, if not applicable.)</p> <table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td>(a) Scientific Computer Operations</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>(b) Business Data Processing</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>(c) Animal Care Facilities</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>(d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> </tr> </tbody> </table> <p>(1) Charge Code: Use code "A" if the service center costs are billed only as direct costs of final cost objectives; code "B" if billed only to indirect cost categories or indirect cost pools; code "C" if billed to both direct and indirect cost objectives.</p> <p>(2) Billing Code: Code "A" - center receives an allocation of all applicable indirect costs; Code "B" - partial allocation of indirect costs; Code "C" - no allocation of indirect costs.</p> <p>(3) Billing Rate Code: Code "A" - billing rates are based on historical costs; Code "B" - rates are based on projected costs; Code "C" - rates are based on a comparison of historical and projected costs; Code "D" - billings are based on the actual costs of the billing period; Code "Y" - other (explain on a Continuation Sheet).</p> <p>(4) User Charges Code: Code "A" - all users are charged at the same billing rates; Code "B" - some users are charged at different rates than other users (explain on a Continuation Sheet).</p> <p>(5) Actual Costs vs. Revenue Code: Code "A" - billings (revenue) are compared to actual costs (expenditures) at least annually; Code "B" - billings are compared to actual costs less frequently than annually.</p> <p>(6) Variance Code: Code "A" - Annual variances between billed and actual costs are prorated to users (as credits or charges); Code "B" - variances are carried forward as adjustments to billing rate or future periods; Code "C" - annual variances are charged or credited to indirect costs; Code "Y" - other (explain on a Continuation Sheet).</p> | | | | (1) | (2) | (3) | (4) | (5) | (6) | (a) Scientific Computer Operations | --- | --- | --- | --- | --- | --- | (b) Business Data Processing | --- | --- | --- | --- | --- | --- | (c) Animal Care Facilities | --- | --- | --- | --- | --- | --- | (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | --- | --- | --- | --- | --- | --- |
| | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Scientific Computer Operations | --- | --- | --- | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Business Data Processing | --- | --- | --- | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Animal Care Facilities | --- | --- | --- | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | --- | --- | --- | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|--|---------------------|----------------------|----------------|--|---------------|-------|----------------|-------|--------------|-------|-----------------------|--|---------------|-------|----------------|-------|--------------|-------|-------------------------------|--|---------------|-------|----------------|-------|--------------|-------|--------------------------------------|--|-----|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.3.0 | <p>Indirect Cost Pools and Allocation Bases</p> <p>(Identify all of the indirect cost pools established for the accumulation of indirect costs, excluding service centers, and the allocation bases used to distribute accumulated indirect costs to Federally sponsored agreements or similar cost objectives within each major function or activity. For all applicable indirect cost pools, enter the applicable Allocation Base Code A through P, Y, or Z, to indicate the basis used for allocating accumulated pool costs to Federally sponsored agreements or similar cost objectives.)</p> <table border="1"> <thead> <tr> <th>Indirect Cost Pools</th> <th>Allocation Base Code</th> </tr> </thead> <tbody> <tr> <td colspan="2">A. Instruction</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">B. Organized Research</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">C. Other Sponsored Activities</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">D. Other Institutional Activities 1/</td> </tr> <tr> <td>___</td> <td>_____</td> </tr> </tbody> </table> <p>3.4.0 Composition of Indirect Cost Pools. (For each pool identified under Items 3.1.0 and 3.2.0, describe on a continuation sheet the major organizational components, subgroupings of expenses, and elements of cost included.)</p> <p>1/ Describe on a Continuation Sheet.</p> | | | Indirect Cost Pools | Allocation Base Code | A. Instruction | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | B. Organized Research | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | C. Other Sponsored Activities | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | D. Other Institutional Activities 1/ | | ___ | _____ |
| Indirect Cost Pools | Allocation Base Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Instruction | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Organized Research | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Other Sponsored Activities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Other Institutional Activities 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 3.5.0 | <p>Composition of Allocation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.)</p> | |
| 3.6.0 | <p>Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations?</p> <p>A. <input type="checkbox"/> Yes</p> <p>B. <input type="checkbox"/> No ^{1/}</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASS DS-2 (REV 10/94) III-6

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV- DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|----------------------|-----------------------|--|----------------|----------------------------|--------------------|----------------------|-----------------------|-----------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|---------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|-----------|-------|-------|-------|-------|---|-------|-------|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D 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 allowances are applied to property units; and Code A or B in Column (4) indicating whether or not the estimated 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.)</p> <table border="1"> <thead> <tr> <th>Asset Category</th> <th>Depreciation Method
(1)</th> <th>Useful Life
(2)</th> <th>Property Unit
(3)</th> <th>Residual Value
(4)</th> </tr> </thead> <tbody> <tr><td>(a) Land Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(b) Buildings</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(c) Building Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(d) Leasehold Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(e) Equipment</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(f) Furniture and Fixtures</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(g) Automobiles and Trucks</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(h) Tools</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(i) 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.)</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> </tbody> </table> <p>Column (1)—Depreciation Method Code</p> <p>A. Straight Line
B. Expensed at Acquisition
C. Use Allowance
Y. Other or more than one method ^{1/}</p> <p>Column (2)—Useful Life Code</p> <p>A. Replacement Experience
B. Term of Lease
C. Estimated Service Life
D. As prescribed for use allowance by Office of Management and Budget Circular No. A-21
Y. Other or more than one method ^{1/}</p> <p>Column (3)—Property Unit Code</p> <p>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/}</p> <p>Column (4)—Residual Value Code</p> <p>A. Residual value is deducted
B. Residual value is not deducted
Y. Other or more than one method ^{1/}</p> | | | | | Asset Category | Depreciation Method
(1) | Useful Life
(2) | Property Unit
(3) | Residual Value
(4) | (a) Land Improvements | _____ | _____ | _____ | _____ | (b) Buildings | _____ | _____ | _____ | _____ | (c) Building Improvements | _____ | _____ | _____ | _____ | (d) Leasehold Improvements | _____ | _____ | _____ | _____ | (e) Equipment | _____ | _____ | _____ | _____ | (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | (h) Tools | _____ | _____ | _____ | _____ | (i) 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.) | _____ | _____ | _____ | _____ |
| Asset Category | Depreciation Method
(1) | Useful Life
(2) | Property Unit
(3) | Residual Value
(4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Land Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Buildings | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Building Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Leasehold Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Equipment | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Tools | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) 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.) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASS DS-2 (REV 10/94) IV-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 4.1.1 | <p>Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes
B. <input type="checkbox"/> No 1/</p> | |
| 4.2.0 | <p>Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Yes
B. <input type="checkbox"/> No</p> | |
| 4.3.0 | <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. <input type="checkbox"/> Excluded from determination of sponsored agreement costs.
B. <input type="checkbox"/> Credited or charged currently to the same goals to which the depreciation of the assets was originally charged.
C. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved.
D. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account.
Y. <input type="checkbox"/> Other(s) 1/
Z. <input type="checkbox"/> Not applicable</p> | |
| 4.4.0 | <p>Criteria for Capitalization. (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)</p> <p>A. Minimum Dollar Amount _____
B. Minimum Life Years _____</p> | |
| 4.5.0 | <p>Group or Mass Purchase. Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes 1/
B. <input type="checkbox"/> No</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

IV-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART V. OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| Part V | | |
| 5.1.0 | <p>Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input type="checkbox"/> Cash
B. <input type="checkbox"/> Accrual 1/</p> | |
| 5.2.0 | <p>Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.)</p> <p>A. <input type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate.
B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool.
C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs.
D. <input type="checkbox"/> Combination of methods 1/
Y. <input type="checkbox"/> Other 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

V-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS | |
|--|---|---|--|
| Item No. | | NAME OF REPORTING UNIT | |
| Item Description | | | |
| Instructions for Part VI | | | |
| This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization 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. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page ii, General Instructions) | | | |
| 6.1.0 | Pension Plans. | | |
| 6.1.1 | Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.) | | |
| | Type of Plan | Number of Plans | |
| | A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | |
| | B. <input type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | |
| | C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/ | <input type="text"/> | |
| 6.1.2 | Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) | | |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

VI-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS | |
|---|---|---|--|
| Item No. | | NAME OF REPORTING UNIT | |
| Item Description | | | |
| 6.2.0 | Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRBs). (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.) | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| 6.2.1 | Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) | | |
| 6.3.0 | Self-Insurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) | | |
| | A. <input type="checkbox"/> When accrued (book accrual only) | | |
| | B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund | | |
| | C. <input type="checkbox"/> When contributions are made to a forfeitable fund | | |
| | D. <input type="checkbox"/> When the benefits are paid to an employee | | |
| | E. <input type="checkbox"/> When amounts are paid to an employee welfare plan | | |
| | Y. <input type="checkbox"/> Other or more than one method 1/ | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| 6.4.0 | Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.) | | |
| 6.4.1 | Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) | | |
| | A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves) | | |
| | B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability | | |
| | C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability | | |
| | D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund | | |
| | Y. <input type="checkbox"/> Other or more than one method 1/ | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

VI-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI:
DEFERRED COMPENSATION AND INSURANCE COSTS
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item Description | |
| 6.4.2 | <p>Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.</p> <p>D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VII: CENTRAL SYSTEM OR GROUP EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| | <p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instructions for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that 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 VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> | |
| 7.1.0 | <p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> | |
| 7.2.0 | <p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefiting segments.</p> <p>D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorated or allocation basis and the basis of such charges. If none, so state.</p> | |

FORM CASB DS-2 (REV 10/94)

VII-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| | Part I | |
| 1.1.0 | <p><u>Description of Your Cost Accounting System</u> for recording expenses charged to Federally sponsored agreements (e.g., contracts, grants and cooperative agreements). (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Accrual</p> <p>B. <input type="checkbox"/> Modified Accrual Basis <u>1/</u></p> <p>C. <input type="checkbox"/> Cash Basis</p> <p>Y. <input type="checkbox"/> Other <u>1/</u></p> | |
| 1.2.0 | <p><u>Integration of Cost Accounting with Financial Accounting.</u> The cost accounting system is: (Mark one. If B or C is marked, describe on a continuation sheet the costs which are accumulated on memorandum records.)</p> <p>A. <input type="checkbox"/> Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)</p> <p>B. <input type="checkbox"/> Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)</p> <p>C. <input type="checkbox"/> Combination of A and B</p> | |
| 1.3.0 | <p><u>Unallowable Costs.</u> Costs that are not reimbursable as allowable costs under the terms and conditions of Federally sponsored agreements are: (Mark one)</p> <p>A. <input type="checkbox"/> Specifically identified and recorded separately in the formal financial accounting records. <u>1/</u></p> <p>B. <input type="checkbox"/> Identified in separately maintained accounting records or workpapers. <u>1/</u></p> <p>C. <input type="checkbox"/> Identifiable through use of less formal accounting techniques that permit audit verification. <u>1/</u></p> <p>D. <input type="checkbox"/> Combination of A, B or C <u>1/</u></p> <p>E. <input type="checkbox"/> Determinable by other means. <u>1/</u></p> <p><u>1/</u> Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

1-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| 1.3.1 | <p><u>Treatment of Unallowable Costs.</u> (Explain on a continuation sheet how unallowable costs and directly associated costs are treated in each allocation base and indirect expense pool, e.g., when allocating costs to a major function or activity; when determining indirect cost rates; or, when a central office or group office allocates costs to a segment.)</p> | |
| 1.4.0 | <p><u>Cost Accounting Period:</u> _____ (Specify the twelve month period used for the accumulation and reporting of costs under Federally sponsored agreements, e.g., 7/1 to 6/30. If the cost accounting period is other than the institution's fiscal year used for financial accounting and reporting purposes, explain circumstances on a continuation sheet.)</p> | |
| 1.5.0 | <p><u>State Laws or Regulations.</u> Identify on a continuation sheet any State laws or regulations which influence the institution's cost accounting practices, e.g., State administered pension plans, and any applicable statutory limitations or special agreements on allowance of costs.</p> <p><u>1/</u> Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

1-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II- DIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| | Instructions for Part II | |
| | Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit. | |
| 2.1.0 | Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives. (For all major categories of cost under each major function or activity such as instruction, organized research, other sponsored activities and other institutional activities, 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. Particular emphasis should be placed on items of cost that may be treated as either direct or indirect costs (e.g., Supplies, Materials, Salaries and Wages, Fringe Benefits, etc.) depending upon the purpose of the activity involved. Separate explanations on the criteria governing each direct cost category identified in this Part II are required. Also, list and explain if there are any deviations from the specified criteria.) | |
| 2.2.0 | Description of Direct Materials. All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.) | |
| 2.3.0 | Method of Charging Direct Materials and Supplies. (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.) | |
| 2.3.1 | Direct Purchases for Projects are Charged to Projects as: | |
| | A. <input type="checkbox"/> Actual Invoiced Costs | |
| | B. <input type="checkbox"/> Actual Invoiced Costs Net of Discounts Taken | |
| | Y. <input type="checkbox"/> Other(s) 1/ | |
| | Z. <input type="checkbox"/> Not Applicable | |
| 2.3.2 | Inventory Requisitions from Central or Common, Institution-owned Inventory. (Identify the inventory valuation method used to charge projects): | |
| | A. <input type="checkbox"/> First In, First Out | |
| | B. <input type="checkbox"/> Last In, First Out | |
| | C. <input type="checkbox"/> Average Costs 1/ | |
| | D. <input type="checkbox"/> Predetermined Costs 1/ | |
| | Y. <input type="checkbox"/> Other(s) 1/ | |
| | Z. <input type="checkbox"/> Not Applicable | |
| | 1/ Describe on a Continuation Sheet. | |

FORM CASB DS-2 (REV 10/94)

II-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II- DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|---|--------------------------|-----------------------------------|--|--|--|-------------|-----------|--------------|--------------|--|--------------------------|--------------------------|--------------------------|--------------------------|--|--------------------------|--------------------------|--------------------------|--------------------------|---|--------------------------|--------------------------|--------------------------|--------------------------|--|--------------------------|--------------------------|--------------------------|--------------------------|----------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.4.0 | Description of Direct Personal Services. All personal services directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the personal services compensation costs, including applicable fringe benefits costs, if any, within each major institutional function or activity that are charged as direct personal services.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.5.0 | Method of Charging Direct Salaries and Wages. (Mark the appropriate line(s) for each Direct Personal Services Category to identify the method(s) used to charge direct salary and wage costs to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, fully describe on a continuation sheet, the applicable methods used.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="4">Direct Personal Services Category</th> </tr> <tr> <th>Faculty (1)</th> <th>Staff (2)</th> <th>Students (3)</th> <th>Other 1/ (4)</th> </tr> </thead> <tbody> <tr> <td>A. Payroll Distribution Method (Individual time card/actual hours and rates)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>C. After-the-fact Activity Records (Percentage Distribution of employee activity)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Y. Other(s) 1/</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> | | | Direct Personal Services Category | | | | Faculty (1) | Staff (2) | Students (3) | Other 1/ (4) | A. Payroll Distribution Method (Individual time card/actual hours and rates) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | C. After-the-fact Activity Records (Percentage Distribution of employee activity) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Y. Other(s) 1/ | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Direct Personal Services Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Faculty (1) | Staff (2) | Students (3) | Other 1/ (4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Payroll Distribution Method (Individual time card/actual hours and rates) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. After-the-fact Activity Records (Percentage Distribution of employee activity) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) 1/ | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

II-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II: DIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| 2.5.1 | <p>Salary and Wage Cost Distribution Systems.</p> <p>Within each major function or activity, are the methods marked in item 2.5.0 used by all employees compensated by the reporting unit? If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.)</p> <p> <input type="checkbox"/> Yes
 <input type="checkbox"/> No </p> | |
| 2.5.2 | <p>Salary and Wage Cost Accumulation System.</p> <p>(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the share of the total salary and wage costs attributable to each employee's direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.)</p> | |
| 2.6.0 | <p>Description of Direct Fringe Benefits Costs. All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet all of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.)</p> | |
| 2.6.1 | <p>Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0, is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)</p> | |
| 2.7.0 | <p>Description of Other Direct Costs. All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.)</p> | |

FORM CASB DS-2 (REV 10/94)

11-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II: DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|---|--------------------------|------------------|-----------------|-----------------|---|--------------------------|--------------------------|--------------------------|---|--------------------------|--------------------------|--------------------------|--|--------------------------|--------------------------|--------------------------|-----------------------|--------------------------|--------------------------|--------------------------|---|--------------------------|--------------------------|--------------------------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.8.0 | <p>Cost Transfers. When Federally sponsored agreements or similar cost objectives are credited for cost transfers to other projects, grants or contracts, is the credit amount for direct personal services, materials, other direct charges and applicable indirect costs always based on the same amount(s) or rate(s) (e.g., direct labor rate, indirect costs) originally used to charge or allocate costs to the project (Consider transactions where the original charge and the credit occur in different cost accounting periods). (Mark one, if "No", explain on a continuation sheet how the credit differs from original charge.)</p> <p> <input type="checkbox"/> Yes
 <input type="checkbox"/> No </p> | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.9.0 | <p>Interorganizational Transfers. This item is directed only to those materials, supplies, and services which are, or will be transferred to you from other segments of the educational institution. (Mark the appropriate line(s) in each column to indicate the basis used by you as transferee to charge the cost or price of interorganizational transfers or materials, supplies, and services to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, explain on a continuation sheet.)</p> <table border="1"> <thead> <tr> <th></th> <th>Materials
(1)</th> <th>Supplies
(2)</th> <th>Services
(3)</th> </tr> </thead> <tbody> <tr> <td>A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>B. At full cost <u>including</u> indirect costs attributable to group or central office expenses.</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>C. At established catalog or market price or prices based on adequate competition.</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Y. Other(s) <u>1/</u></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Z. Interorganizational transfers are not applicable</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | Materials
(1) | Supplies
(2) | Services
(3) | A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | C. At established catalog or market price or prices based on adequate competition. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Y. Other(s) <u>1/</u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Z. Interorganizational transfers are not applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Materials
(1) | Supplies
(2) | Services
(3) | | | | | | | | | | | | | | | | | | | | | | | |
| A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| C. At established catalog or market price or prices based on adequate competition. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) <u>1/</u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Interorganizational transfers are not applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

11-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| | <p>Instructions for Part III</p> <p>Institutions should disclose how the segment's total indirect costs are identified and accumulated in specific indirect cost categories and allocated to applicable indirect cost pools and service centers within each major function or activity, how service center costs are accumulated and "billed" to users, and the specific indirect cost pools and allocation bases used to calculate the indirect cost rates that are used to allocate accumulated indirect costs to Federally sponsored agreements or similar final cost objectives. A continuation sheet should be used whenever additional space is required or when a response requires further explanation to ensure clarity and understanding.</p> <p>The following Allocation Base Codes are provided for use in connection with Items 3.1.0 and 3.3.0.</p> <p>A. Direct Charge or Allocation
 B. Total Expenditures
 C. Modified Total Cost Basis
 D. Modified Total Direct Cost Basis
 E. Salaries and Wages
 F. Salaries, Wages and Fringe Benefits
 G. Number of Employees (head count)
 H. Number of Employees (full-time equivalent basis)
 I. Number of Students (head count)
 J. Number of Students (full-time equivalent basis)
 K. Student Hours -- classroom and work performed
 L. Square Footage
 M. Usage
 N. Unit of Product
 O. Total Production
 P. More than one base (Separate Cost Groupings) 1/
 Y. Other(s) 1/
 Z. Category or Pool not applicable</p> <p>1/ List on a continuation sheet, the category and subgrouping(s) of expense involved and the allocation base(s) used.</p> | |

FORM CASB DS-2 (REV 10/94)

III-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|------------------------|---------------------|----------------------|---------------------|--|--|--|--|----------|-----|-----|-----|-----------|-----|-----|-----|---------------------------------|-----|-----|-----|-------------|-----|-----|-----|-------------------------------|-----|-----|-----|--|-----|-----|-----|---------------------------------|-----|-----|-----|---------------------------------------|-----|-----|-----|-------------|-----|-----|-----|---|-----|-----|-----|--------------|-----|-----|-----|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1.0 | <p>Indirect Cost Categories - Accumulation and Allocation. This item is directed at the identification, accumulation and allocation of all indirect costs of the institution. (Under the column heading, "Accumulation Method," insert "Yes" or "No" to indicate if the cost elements included in each indirect cost category are identified, recorded and accumulated in the institution's formal accounting system. If "No," describe on a continuation sheet, how the cost elements included in the indirect cost category are identified and accumulated. Under the column heading "Allocation Base," enter one of the allocation base codes A through P, Y, or Z, to indicate the basis used for allocating the accumulated costs of each indirect cost category to other applicable indirect cost categories, indirect cost pools, other institutional activities, specialized service facilities and other service centers. Under the column heading "Allocation Sequence," insert 1, 2, or 3 next to each of the first three indirect cost categories to indicate the sequence of the allocation process. If cross-allocation techniques are used, insert "CA." If an indirect cost category listed in this section is not used, insert "NA.")</p> <table border="1"> <thead> <tr> <th>Indirect Cost Category</th> <th>Accumulation Method</th> <th>Allocation Base Code</th> <th>Allocation Sequence</th> </tr> </thead> <tbody> <tr> <td>(a) Depreciation/Use Allowances/Interest</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Building</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td> Equipment</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td> Capital Improvements to Land 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td> Interest 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(c) General Administration and General Expense</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(d) Departmental Administration</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(e) Sponsored Projects Administration</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(f) Library</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(g) Student Administration and Services</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(h) Other 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | (a) Depreciation/Use Allowances/Interest | | | | Building | ___ | ___ | ___ | Equipment | ___ | ___ | ___ | Capital Improvements to Land 1/ | ___ | ___ | ___ | Interest 1/ | ___ | ___ | ___ | (b) Operation and Maintenance | ___ | ___ | ___ | (c) General Administration and General Expense | ___ | ___ | ___ | (d) Departmental Administration | ___ | ___ | ___ | (e) Sponsored Projects Administration | ___ | ___ | ___ | (f) Library | ___ | ___ | ___ | (g) Student Administration and Services | ___ | ___ | ___ | (h) Other 1/ | ___ | ___ | ___ |
| Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Depreciation/Use Allowances/Interest | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Building | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Equipment | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Improvements to Land 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Operation and Maintenance | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) General Administration and General Expense | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Departmental Administration | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Sponsored Projects Administration | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Library | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Student Administration and Services | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Other 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-----|-----|-----|-----|-----|-----|-----|-----|------------------------------------|-----|-----|-----|-----|-----|-----|------------------------------|-----|-----|-----|-----|-----|-----|----------------------------|-----|-----|-----|-----|-----|-----|---|-----|-----|-----|-----|-----|-----|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.2.0 | <p>Service Centers. Service centers are departments or functional units which perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include "recharge centers" and the "specialized service facilities" defined in Section J of Circular A-21. (The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter "Z" in Column 1, if not applicable.)</p> <table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td>(a) Scientific Computer Operations</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>(b) Business Data Processing</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>(c) Animal Care Facilities</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>(d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> </tr> </tbody> </table> <p>(1) Charge Code: Use code "A" if the service center costs are billed only as direct costs of final cost objectives; code "B" if billed only to indirect cost categories or indirect cost pools; code "C" if billed to both direct and indirect cost objectives.</p> <p>(2) Allocation Code: Code "A" - center receives an allocation of all applicable indirect costs; Code "B" - partial allocation of indirect costs; Code "C" - no allocation of indirect costs.</p> <p>(3) Billing Rate Code: Code "A" - billing rates are based on historical costs; Code "B" - rates are based on projected costs; Code "C" - rates are based on a comparison of historical and projected costs; Code "D" - billings are based on the actual costs of the billing period; Code "Y" - other (explain on a Continuation Sheet).</p> <p>(4) User Charges Code: Code "A" - all users are charged at the same billing rates; Code "B" - some users are charged at different rates than other users (explain on a Continuation Sheet).</p> <p>(5) Actual Costs vs. Revenue Code: Code "A" - billings (revenue) are compared to actual costs (expenditures) at least annually; Code "B" - billings are compared to actual costs less frequently than annually.</p> <p>(6) Variance Code: Code "A" - Annual variances between billed and actual costs are prorated to users (as credits or charges); Code "B" - variances are carried forward as adjustments to billing rate or future periods; Code "C" - annual variances are charged or credited to indirect costs; Code "Y" - other (explain on a Continuation Sheet).</p> | | | | (1) | (2) | (3) | (4) | (5) | (6) | (a) Scientific Computer Operations | --- | --- | --- | --- | --- | --- | (b) Business Data Processing | --- | --- | --- | --- | --- | --- | (c) Animal Care Facilities | --- | --- | --- | --- | --- | --- | (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | --- | --- | --- | --- | --- | --- |
| | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Scientific Computer Operations | --- | --- | --- | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Business Data Processing | --- | --- | --- | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Animal Care Facilities | --- | --- | --- | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | --- | --- | --- | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--|---------------------|----------------------|-----------------------|--|---------------|-------|----------------|-------|--------------|-------|------------------------------|--|---------------|-------|----------------|-------|--------------|-------|--------------------------------------|--|---------------|-------|----------------|-------|--------------|-------|---|--|-----|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.3.0 | <p>Indirect Cost Pools and Allocation Bases</p> <p>(Identify all of the indirect cost pools established for the accumulation of indirect costs, excluding service centers, and the allocation bases used to distribute accumulated indirect costs to Federally sponsored agreements or similar cost objectives within each major function or activity. For all applicable indirect cost pools, enter the applicable Allocation Base Code A through P, Y, or Z, to indicate the basis used for allocating accumulated pool costs to Federally sponsored agreements or similar cost objectives.)</p> <table border="1"> <thead> <tr> <th>Indirect Cost Pools</th> <th>Allocation Base Code</th> </tr> </thead> <tbody> <tr> <td colspan="2">A. Instruction</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">B. Organized Research</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">C. Other Sponsored Activities</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">D. Other Institutional Activities 1/</td> </tr> <tr> <td>___</td> <td>_____</td> </tr> </tbody> </table> | | | Indirect Cost Pools | Allocation Base Code | A. Instruction | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | B. Organized Research | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | C. Other Sponsored Activities | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | D. Other Institutional Activities 1/ | | ___ | _____ |
| Indirect Cost Pools | Allocation Base Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Instruction | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Organized Research | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Other Sponsored Activities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Other Institutional Activities 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.4.0 | <p>Composition of Indirect Cost Pools. (For each pool identified under Items 3.1.0 and 3.2.0, describe on a continuation sheet the major organizational components, subgroupings of expenses, and elements of cost included.)</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 3.5.0 | <p>Composition of Allocation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.)</p> | |
| 3.6.0 | <p>Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations?</p> <p>A. <input type="checkbox"/> Yes</p> <p>B. <input type="checkbox"/> No ^{1/}</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASS DS-2 (REV 10/94) III-6

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV- DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|-------------------|--------------------|--|----------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|---------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|-----------|-------|-------|-------|-------|---|-------|-------|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D 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 allowances are applied to property units; and Code A or B in Column (4) indicating whether or not the estimated 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.)</p> <table border="1"> <thead> <tr> <th>Asset Category</th> <th>Depreciation Method (1)</th> <th>Useful Life (2)</th> <th>Property Unit (3)</th> <th>Residual Value (4)</th> </tr> </thead> <tbody> <tr><td>(a) Land Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(b) Buildings</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(c) Building Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(d) Leasehold Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(e) Equipment</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(f) Furniture and Fixtures</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(g) Automobiles and Trucks</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(h) Tools</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(i) 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.)</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> </tbody> </table> <p>Column (1)—Depreciation Method Code</p> <p>A. Straight Line
B. Expensed at Acquisition
C. Use Allowance
Y. Other or more than one method ^{1/}</p> <p>Column (2)—Useful Life Code</p> <p>A. Replacement Experience
B. Term of Lease
C. Estimated Service Life
D. As prescribed for use allowance by Office of Management and Budget Circular No. A-21
Y. Other or more than one method ^{1/}</p> <p>Column (3)—Property Unit Code</p> <p>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/}</p> <p>Column (4)—Residual Value Code</p> <p>A. Residual value is deducted
B. Residual value is not deducted
Y. Other or more than one method ^{1/}</p> | | | | | Asset Category | Depreciation Method (1) | Useful Life (2) | Property Unit (3) | Residual Value (4) | (a) Land Improvements | _____ | _____ | _____ | _____ | (b) Buildings | _____ | _____ | _____ | _____ | (c) Building Improvements | _____ | _____ | _____ | _____ | (d) Leasehold Improvements | _____ | _____ | _____ | _____ | (e) Equipment | _____ | _____ | _____ | _____ | (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | (h) Tools | _____ | _____ | _____ | _____ | (i) 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.) | _____ | _____ | _____ | _____ |
| Asset Category | Depreciation Method (1) | Useful Life (2) | Property Unit (3) | Residual Value (4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Land Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Buildings | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Building Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Leasehold Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Equipment | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Tools | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) 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.) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASS DS-2 (REV 10/94) IV-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 4.1.1 | <p>Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes
B. <input type="checkbox"/> No 1/</p> | |
| 4.2.0 | <p>Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Yes
B. <input type="checkbox"/> No</p> | |
| 4.3.0 | <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. <input type="checkbox"/> Excluded from determination of sponsored agreement costs.
B. <input type="checkbox"/> Credited or charged currently to the same goals to which the depreciation of the assets was originally charged.
C. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved.
D. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account.
Y. <input type="checkbox"/> Other(s) 1/
Z. <input type="checkbox"/> Not applicable</p> | |
| 4.4.0 | <p>Criteria for Capitalization. (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)</p> <p>A. Minimum Dollar Amount _____
B. Minimum Life Years _____</p> | |
| 4.5.0 | <p>Group or Mass Purchase. Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes 1/
B. <input type="checkbox"/> No</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

IV-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART V. OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| | Part V | |
| 5.1.0 | <p>Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input type="checkbox"/> Cash
B. <input type="checkbox"/> Accrual 1/</p> | |
| 5.2.0 | <p>Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.)</p> <p>A. <input type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate.
B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool.
C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs.
D. <input type="checkbox"/> Combination of methods 1/
Y. <input type="checkbox"/> Other 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

V-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS | |
|--|---|---|--|
| Item No. | | NAME OF REPORTING UNIT | |
| Item Description | | | |
| Instructions for Part VI | | | |
| This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization 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. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page ii, General Instructions) | | | |
| 6.1.0 | Pension Plans. | | |
| 6.1.1 | Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.) | | |
| | Type of Plan | Number of Plans | |
| | A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | |
| | B. <input type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | |
| | C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/ | <input type="text"/> | |
| 6.1.2 | Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) | | |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

VI-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS | |
|---|---|---|--|
| Item No. | | NAME OF REPORTING UNIT | |
| Item Description | | | |
| 6.2.0 | Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRBs). (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.) | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| 6.2.1 | Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) | | |
| 6.3.0 | Self-Insurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) | | |
| | A. <input type="checkbox"/> When accrued (book accrual only) | | |
| | B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund | | |
| | C. <input type="checkbox"/> When contributions are made to a forfeitable fund | | |
| | D. <input type="checkbox"/> When the benefits are paid to an employee | | |
| | E. <input type="checkbox"/> When amounts are paid to an employee welfare plan | | |
| | Y. <input type="checkbox"/> Other or more than one method 1/ | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| 6.4.0 | Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.) | | |
| 6.4.1 | Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) | | |
| | A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves) | | |
| | B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability | | |
| | C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability | | |
| | D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund | | |
| | Y. <input type="checkbox"/> Other or more than one method 1/ | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

VI-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI:
DEFERRED COMPENSATION AND INSURANCE COSTS
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item Description | |
| 6.4.2 | <p>Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.</p> <p>D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VII: CENTRAL SYSTEM OR GROUP EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| | <p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instructions for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that 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 VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> | |
| 7.1.0 | <p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> | |
| 7.2.0 | <p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefiting segments.</p> <p>D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorated or allocation basis and the basis of such charges. If none, so state.</p> | |

FORM CASB DS-2 (REV 10/94)

VII-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART I - GENERAL INFORMATION
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| 1.3.1 | Treatment of Unallowable Costs. (Explain on a continuation sheet how unallowable costs and directly associated costs are treated in each allocation base and indirect expense pool, e.g., when allocating costs to a major function or activity; when determining indirect cost rates; or, when a central office or group office allocates costs to a segment.) | |
| 1.4.0 | Cost Accounting Period: _____ (Specify the twelve month period used for the accumulation and reporting of costs under Federally sponsored agreements, e.g., 7/1 to 6/30. If the cost accounting period is other than the institution's fiscal year used for financial accounting and reporting purposes, explain circumstances on a continuation sheet.) | |
| 1.5.0 | State Laws or Regulations. Identify on a continuation sheet any State laws or regulations which influence the institution's cost accounting practices, e.g., State administered pension plans, and any applicable statutory limitations or special agreements on allowance of costs. | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

I-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT |
|--|---|--|
| Item No. | Item Description | |
| Instructions for Part II | | |
| Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit. | | |
| 2.1.0 | <u>Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives.</u> (For all major categories of cost under each major function or activity such, as instruction, organized research, other sponsored activities and other institutional activities, 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. Particular emphasis should be placed on items of cost that may be treated as either direct or indirect costs (e.g., Supplies, Materials, Salaries and Wages, Fringe Benefits, etc.) depending upon the purpose of the activity involved. Separate explanations on the criteria governing each direct cost category identified in this Part II are required. Also, list and explain if there are any deviations from the specified criteria.) | |
| 2.2.0 | <u>Description of Direct Materials.</u> All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.) | |
| 2.3.0 | <u>Method of Charging Direct Materials and Supplies.</u> (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.) | |
| 2.3.1 | Direct Purchases for Projects are Charged to Projects at: | |
| | A. _____ | Actual Invoiced Costs |
| | B. _____ | Actual Invoiced Costs Net of Discounts Taken |
| | Y. _____ | Other(s) 1/ |
| | Z. _____ | Not Applicable |
| 2.3.2 | Inventory Requisitions from Central or Common, Institution-owned Inventory. (Identify the inventory valuation method used to charge projects): | |
| | A. _____ | First In, First Out |
| | B. _____ | Last In, First Out |
| | C. _____ | Average Costs 1/ |
| | D. _____ | Predetermined Costs 1/ |
| | Y. _____ | Other(s) 1/ |
| | Z. _____ | Not Applicable |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

II-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II- DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|---|-----------------|-----------------|--|--|-----------------------------------|--|--|--|----------------|--------------|-----------------|-----------------|---|-------|-------|-------|-------|--|-------|-------|-------|-------|--|-------|-------|-------|-------|---|-------|-------|-------|-------|----------------|-------|-------|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.4.0 | <p>Description of Direct Personal Services. All personal services directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the personal services compensation costs, including applicable fringe benefits costs, if any, within each major institutional function or activity that are charged as direct personal services.)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.5.0 | <p>Method of Charging Direct Salaries and Wages. (Mark the appropriate line(s) for each Direct Personal Services Category to identify the method(s) used to charge direct salary and wage costs to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, fully describe on a continuation sheet, the applicable methods used.)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th colspan="4" style="text-align: center;">Direct Personal Services Category</th> </tr> <tr> <th style="text-align: center;">Faculty
(1)</th> <th style="text-align: center;">Staff
(2)</th> <th style="text-align: center;">Students
(3)</th> <th style="text-align: center;">Other 1/
(4)</th> </tr> </thead> <tbody> <tr> <td>A. Payroll Distribution Method
(Individual time card/actual hours and rates)</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>C. After-the-fact Activity Records
(Percentage Distribution of employee activity)</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>D. Multiple Confirmation Records
(Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | | | | Direct Personal Services Category | | | | Faculty
(1) | Staff
(2) | Students
(3) | Other 1/
(4) | A. Payroll Distribution Method
(Individual time card/actual hours and rates) | _____ | _____ | _____ | _____ | B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes) | _____ | _____ | _____ | _____ | C. After-the-fact Activity Records
(Percentage Distribution of employee activity) | _____ | _____ | _____ | _____ | D. Multiple Confirmation Records
(Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.) | _____ | _____ | _____ | _____ | Y. Other(s) 1/ | _____ | _____ | _____ | _____ |
| | Direct Personal Services Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Faculty
(1) | Staff
(2) | Students
(3) | Other 1/
(4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Payroll Distribution Method
(Individual time card/actual hours and rates) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. After-the-fact Activity Records
(Percentage Distribution of employee activity) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Multiple Confirmation Records
(Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) 1/ | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

II-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II- DIRECT COSTS
NAME OF REPORTING UNIT | | | |
|---|--|---|--|--|--|
| Item No. | Item Description | | | | |
| 2.5.1 | <p>Salary and Wage Cost Distribution Systems.</p> <p>Within each major function or activity, are the methods marked in item 2.5.0 used by all employees compensated by the reporting unit? (If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.)</p> <p style="margin-left: 20px;">_____ Yes
_____ No</p> | | | | |
| 2.5.2 | <p>Salary and Wage Cost Accumulation System.</p> <p>(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the share of the total salary and wage costs attributable to each employee's direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.)</p> | | | | |
| 2.6.0 | <p>Description of Direct Fringe Benefits Costs. All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet all of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.)</p> | | | | |
| 2.6.1 | <p>Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0, is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)</p> | | | | |
| 2.7.0 | <p>Description of Other Direct Costs. All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.)</p> | | | | |

FORM CASB DS-2 (REV 10/94)

II-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-----------------|--|------------------|-----------------|-----------------|---|-----|-----|-----|---|-----|-----|-----|--|-----|-----|-----|----------------|-----|-----|-----|--|-----|-----|-----|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.8.0 | <p>Cost Transfers. When Federally sponsored agreements or similar cost objectives are credited for cost transfers to other projects, grants or contracts, is the credit amount for direct personal services, materials, other direct charges and applicable indirect costs always based on the same amount(s) or rate(s) (e.g., direct labor rate, indirect cost(s) originally used to charge or allocate costs to the project (Consider transactions where the original charge and the credit occur in different cost accounting periods). (Mark one, if "No", explain on a continuation sheet how the credit differs from original charge.)</p> <p>___ Yes
___ No</p> | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.9.0 | <p>Interorganizational Transfers. This item is directed only to those materials, supplies, and services which are, or will be transferred to you from other segments of the educational institution. (Mark the appropriate line(s) in each column to indicate the basis used by you as transferee to charge the cost or price of interorganizational transfers of materials, supplies, and services to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, explain on a continuation sheet.)</p> <table border="1"> <thead> <tr> <th></th> <th>Materials
(1)</th> <th>Supplies
(2)</th> <th>Services
(3)</th> </tr> </thead> <tbody> <tr> <td>A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>B. At full cost <u>including</u> indirect costs attributable to group or central office expenses.</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>C. At established catalog or market price or prices based on adequate competition.</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>Z. Interorganizational transfers are not applicable.</td> <td>___</td> <td>___</td> <td>___</td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | | Materials
(1) | Supplies
(2) | Services
(3) | A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | ___ | ___ | ___ | B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | ___ | ___ | ___ | C. At established catalog or market price or prices based on adequate competition. | ___ | ___ | ___ | Y. Other(s) 1/ | ___ | ___ | ___ | Z. Interorganizational transfers are not applicable. | ___ | ___ | ___ |
| | Materials
(1) | Supplies
(2) | Services
(3) | | | | | | | | | | | | | | | | | | | | | | | | |
| A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | |
| B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | |
| C. At established catalog or market price or prices based on adequate competition. | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Interorganizational transfers are not applicable. | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

II-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III - INDIRECT COSTS
NAME OF REPORTING UNIT | |
|---|--|---|--|
| Item No. | Item Description | | |
| | <p>Instructions for Part III</p> <p>Institutions should disclose how the segment's total indirect costs are identified and accumulated in specific indirect cost categories and allocated to applicable indirect cost pools and service centers within each major function or activity, how service center costs are accumulated and "billed" to users, and the specific indirect cost pools and allocation bases used to calculate the indirect cost rates that are used to allocate accumulated indirect costs to Federally sponsored agreements or similar final cost objectives. A continuation sheet should be used wherever additional space is required or when a response requires further explanation to ensure clarity and understanding.</p> <p>The following Allocation Base Codes are provided for use in connection with Items 3.1.0 and 3.3.0.</p> <p>A. Direct Charge or Allocation
B. Total Expenditures
C. Modified Total Cost Basis
D. Modified Total Direct Cost Basis
E. Salaries and Wages
F. Salaries, Wages and Fringe Benefits
G. Number of Employees (head count)
H. Number of Employees (full-time equivalent basis)
I. Number of Students (head count)
J. Number of Students (full-time equivalent basis)
K. Student Hours -- classroom and work performed
L. Square Footage
M. Usage
N. Unit of Product
O. Total Production
P. More than one base (Separate Cost Groupings) 1/
Y. Other(s) 1/
Z. Category or Pool not applicable</p> <p>1/ List on a continuation sheet, the category and subgrouping(s) of expense involved and the allocation base(s) used.</p> | | |

FORM CASB DS-2 (REV 10/94)

III-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|---------------------|--|------------------------|---------------------|----------------------|---------------------|--|--|--|--|----------|--|--|--|-----------|--|--|--|---------------------------------|--|--|--|-------------|--|--|--|-------------------------------|--|--|--|--|--|--|--|---------------------------------|--|--|--|---------------------------------------|--|--|--|-------------|--|--|--|---|--|--|--|--------------|--|--|--|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1.0 | <p>Indirect Cost Categories - Accumulation and Allocation. This item is directed at the identification, accumulation and allocation of all indirect costs of the institution. (Under the column heading, "Accumulation Method," insert "Yes" or "No" to indicate if the cost elements included in each indirect cost category are identified, recorded and accumulated in the institution's formal accounting system. If "No," describe on a continuation sheet, how the cost elements included in the indirect cost category are identified and accumulated. Under the column heading "Allocation Base," enter one of the allocation base codes A through P, Y, or Z, to indicate the basis used for allocating the accumulated costs of each indirect cost category to other applicable indirect cost categories, indirect cost pools, other institutional activities, specialized service facilities and other service centers. Under the column heading "Allocation Sequence," insert 1, 2, or 3 next to each of the first three indirect cost categories to indicate the sequence of the allocation process. If cross-allocation techniques are used, insert "CA." If an indirect cost category listed in this section is not used, insert "NA.")</p> <table border="1"> <thead> <tr> <th>Indirect Cost Category</th> <th>Accumulation Method</th> <th>Allocation Base Code</th> <th>Allocation Sequence</th> </tr> </thead> <tbody> <tr> <td>(a) Depreciation/Use Allowances/Interest</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Building</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Equipment</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Capital Improvements to Land 1/</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Interest 1/</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(c) General Administration and General Expense</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(d) Departmental Administration</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(e) Sponsored Projects Administration</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(f) Library</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(g) Student Administration and Services</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(h) Other 1/</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | | Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | (a) Depreciation/Use Allowances/Interest | | | | Building | | | | Equipment | | | | Capital Improvements to Land 1/ | | | | Interest 1/ | | | | (b) Operation and Maintenance | | | | (c) General Administration and General Expense | | | | (d) Departmental Administration | | | | (e) Sponsored Projects Administration | | | | (f) Library | | | | (g) Student Administration and Services | | | | (h) Other 1/ | | | |
| Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Depreciation/Use Allowances/Interest | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Building | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Equipment | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Improvements to Land 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Operation and Maintenance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) General Administration and General Expense | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Departmental Administration | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Sponsored Projects Administration | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Library | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Student Administration and Services | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Other 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94) III-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------------------------------|--|--|--|--|--|--|------------------------------|--|--|--|--|--|--|----------------------------|--|--|--|--|--|--|---|--|--|--|--|--|--|-------|--|--|--|--|--|--|-------|--|--|--|--|--|--|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.2.0 | <p>Service Centers. Service centers are departments or functional units which perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include "recharge centers" and the "specialized service facilities" defined in Section J of Circular A-21. (The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter "Z" in Column 1, if not applicable.)</p> <table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td>(a) Scientific Computer Operations</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(b) Business Data Processing</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(c) Animal Care Facilities</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>_____</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>_____</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>(1) Charge Code: Use code "A" if the service center costs are billed only as direct costs of final cost objectives; code "B" if billed only to indirect cost categories or indirect cost pools; code "C" if billed to both direct and indirect cost objectives.</p> <p>(2) Billing Code: Code "A" - center receives an allocation of all applicable indirect costs; Code "B" - partial allocation of indirect costs; Code "C" - no allocation of indirect costs.</p> <p>(3) Billing Rate Code: Code "A" - billing rates are based on historical costs; Code "B" - rates are based on projected costs; Code "C" - rates are based on a comparison of historical and projected costs; Code "D" - billings are based on the actual costs of the billing period; Code "Y" - other (explain on a Continuation Sheet).</p> <p>(4) User Charges Code: Code "A" - all users are charged at the same billing rates; Code "B" - some users are charged at different rates than other users (explain on a Continuation Sheet).</p> <p>(5) Actual Costs vs. Revenue Code: Code "A" - billings (revenue) are compared to actual costs (expended) at least annually; Code "B" - billings are compared to actual costs less frequently than annually.</p> <p>(6) Variance Code: Code "A" - Annual variances between billed and actual costs are prorated to users (as credits or charges); Code "B" - variances are carried forward as adjustments to billing rates or future periods; Code "C" - annual variances are charged or credited to indirect costs; Code "Y" - other (explain on a Continuation Sheet).</p> | | | | | (1) | (2) | (3) | (4) | (5) | (6) | (a) Scientific Computer Operations | | | | | | | (b) Business Data Processing | | | | | | | (c) Animal Care Facilities | | | | | | | (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | | | | | | | _____ | | | | | | | _____ | | | | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Scientific Computer Operations | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Business Data Processing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Animal Care Facilities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94) III-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--------------------|----------------------|----------------|--|---------------|-------|----------------|-------|--------------|-------|-----------------------|--|---------------|-------|----------------|-------|--------------|-------|-------------------------------|--|---------------|-------|----------------|-------|--------------|-------|--------------------------------------|--|--|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.3.0 | <p>Indirect Cost Pools and Allocation Bases</p> <p>(Identify all of the indirect cost pools established for the accumulation of indirect costs, excluding service centers, and the allocation bases used to distribute accumulated indirect costs to Federally sponsored agreements or similar cost objectives within each major function or activity. For all applicable indirect cost pools, enter the applicable Allocation Base Code A through P, Y, or Z, to indicate the basis used for allocating accumulated pool costs to Federally sponsored agreements or similar cost objectives.)</p> <table border="0"> <thead> <tr> <th style="text-align: left;">Indirect Cost Base</th> <th style="text-align: left;">Allocation Base Code</th> </tr> </thead> <tbody> <tr> <td colspan="2">A. Instruction</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">B. Organized Research</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">C. Other Sponsored Activities</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">D. Other Institutional Activities 1/</td> </tr> <tr> <td></td> <td>_____</td> </tr> </tbody> </table> | | Indirect Cost Base | Allocation Base Code | A. Instruction | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | B. Organized Research | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | C. Other Sponsored Activities | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | D. Other Institutional Activities 1/ | | | _____ |
| Indirect Cost Base | Allocation Base Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Instruction | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Organized Research | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Other Sponsored Activities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Other Institutional Activities 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.4.0 | <p>Composition of Indirect Cost Pools. (For each pool identified under Items 3.1.0 and 3.2.0, describe on a continuation sheet the major organizational components, subgroupings of expenses, and elements of cost included.)</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 3.5.0 | <p>Composition of Allocation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.)</p> | |
| 3.6.0 | <p>Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations?</p> <p>A. ___ Yes</p> <p>B. ___ No 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

III-5

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-------------------|--------------------|--|----------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|---------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|-----------|-------|-------|-------|-------|---|-------|-------|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D 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 allowances are applied to property units, and Code A or B in Column (4) indicating whether or not the estimated 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.)</p> <table border="1"> <thead> <tr> <th>Asset Category</th> <th>Depreciation Method (1)</th> <th>Useful Life (2)</th> <th>Property Unit (3)</th> <th>Residual Value (4)</th> </tr> </thead> <tbody> <tr><td>(a) Land Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(b) Buildings</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(c) Building Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(d) Leasehold Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(e) Equipment</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(f) Furniture and Fixtures</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(g) Automobiles and Trucks</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(h) Tools</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(i) 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.)</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> </tbody> </table> <p>Column (1)—Depreciation Method Code
 A. Straight Line
 B. Expensed at Acquisition
 C. Use Allowance
 Y. Other or more than one method 1/</p> <p>Column (2)—Useful Life Code
 A. Replacement Expense
 B. Term of Lease
 C. Estimated service life
 D. As prescribed for use allowance by Office of Management and Budget Circular No. A-21
 Y. Other or more than one method 1/</p> <p>Column (3)—Property Unit 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/</p> <p>Column (4)—Residual Value Code
 A. Residual value is deducted
 B. Residual value is not deducted
 Y. Other or more than one method 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | Asset Category | Depreciation Method (1) | Useful Life (2) | Property Unit (3) | Residual Value (4) | (a) Land Improvements | _____ | _____ | _____ | _____ | (b) Buildings | _____ | _____ | _____ | _____ | (c) Building Improvements | _____ | _____ | _____ | _____ | (d) Leasehold Improvements | _____ | _____ | _____ | _____ | (e) Equipment | _____ | _____ | _____ | _____ | (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | (h) Tools | _____ | _____ | _____ | _____ | (i) 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.) | _____ | _____ | _____ | _____ |
| Asset Category | Depreciation Method (1) | Useful Life (2) | Property Unit (3) | Residual Value (4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Land Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Buildings | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Building Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Leasehold Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Equipment | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Tools | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) 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.) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | |
|---|---|--|--|--|--|
| Item No. | Item Description | | | | |
| 4.1.1 | <p>Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes
 B. <input type="checkbox"/> No 1/</p> | | | | |
| 4.2.0 | <p>Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Yes
 B. <input type="checkbox"/> No</p> | | | | |
| 4.3.0 | <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. <input type="checkbox"/> Excluded from determination of sponsored agreement costs.
 B. <input type="checkbox"/> Credited or charged currently to the same goals to which the depreciation of the assets was originally charged.
 C. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved.
 D. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account.
 Y. <input type="checkbox"/> Other(s) 1/
 Z. <input type="checkbox"/> Not applicable</p> | | | | |
| 4.4.0 | <p>Criteria for Capitalization. (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)</p> <p>A. Minimum Dollar Amount _____
 B. Minimum Life Years _____</p> | | | | |
| 4.5.0 | <p>Group or Mass Purchase. Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes 1/
 B. <input type="checkbox"/> No</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675
EDUCATIONAL INSTITUTIONS | | PART V- OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| Part V | | |
| 5.1.0 | <p>Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input type="checkbox"/> Cash</p> <p>B. <input type="checkbox"/> Accrual ^{1/}</p> | |
| 5.2.0 | <p>Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.)</p> <p>A. <input type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate.</p> <p>B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool.</p> <p>C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs.</p> <p>D. <input type="checkbox"/> Combination of methods ^{1/}</p> <p>Y. <input type="checkbox"/> Other ^{1/}</p> | |
| <p>^{1/} Describe on a Continuation Sheet.</p> | | |

FORM CASS DS-2 (REV 10/94)

V-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | |
|--|--|---|--|--------------|-----------------|-----------------------------|--|----------------------|-----------------------------|--|----------------------|-----------------------------|--|----------------------|
| Item No. | Item Description | | | | | | | | | | | | | |
| Instructions for Part VI | | | | | | | | | | | | | | |
| <p>This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.</p> <p>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. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page II, General Instructions)</p> | | | | | | | | | | | | | | |
| 6.1.0 | <p>Pension Plans.</p> | | | | | | | | | | | | | |
| 6.1.1 | <p>Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;"></th> <th style="width: 70%; text-align: left;">Type of Plan</th> <th style="width: 20%; text-align: center;">Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. <input type="checkbox"/></td> <td>Institution employees participate in State/Local Government Retirement Plan(s)</td> <td style="text-align: center;"><input type="text"/></td> </tr> <tr> <td>B. <input type="checkbox"/></td> <td>Institution uses TIAA/CRF plan or other defined contribution plan that is managed by an organization not affiliated with the institution</td> <td style="text-align: center;"><input type="text"/></td> </tr> <tr> <td>C. <input type="checkbox"/></td> <td>Institution has its own Defined-Contribution Plan(s) ^{1/}</td> <td style="text-align: center;"><input type="text"/></td> </tr> </tbody> </table> | | | Type of Plan | Number of Plans | A. <input type="checkbox"/> | Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | B. <input type="checkbox"/> | Institution uses TIAA/CRF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | C. <input type="checkbox"/> | Institution has its own Defined-Contribution Plan(s) ^{1/} | <input type="text"/> |
| | Type of Plan | Number of Plans | | | | | | | | | | | | |
| A. <input type="checkbox"/> | Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | | | | | | | | | | | | |
| B. <input type="checkbox"/> | Institution uses TIAA/CRF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | | | | | | | | | | | | |
| C. <input type="checkbox"/> | Institution has its own Defined-Contribution Plan(s) ^{1/} | <input type="text"/> | | | | | | | | | | | | |
| 6.1.2 | <p>Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> | | | | | | | | | | | | | |
| <p>^{1/} Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | |

FORM CASS DS-2 (REV 10/94)

VI-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS |
|---|---|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item Description | |
| 6.2.0 | <p><u>Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRB).</u> (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)</p> <p>Z. <input type="checkbox"/> Not Applicable</p> | |
| 6.2.1 | <p><u>Determination of Annual PRB Costs.</u> (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> | |
| 6.3.0 | <p><u>Self-Insurance Programs (Employee Group Insurance).</u> Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When accrued (book accrual only)
 B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund
 C. <input type="checkbox"/> When contributions are made to a forfeitable fund
 D. <input type="checkbox"/> When the benefits are paid to an employee
 E. <input type="checkbox"/> When amounts are paid to an employee welfare plan
 Y. <input type="checkbox"/> Other or more than one method 1/
 Z. <input type="checkbox"/> Not Applicable</p> | |
| 6.4.0 | <p><u>Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)</u></p> | |
| 6.4.1 | <p><u>Worker's Compensation and Liability.</u> Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves)
 B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability
 C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability
 D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund
 Y. <input type="checkbox"/> Other or more than one method 1/
 Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS |
|---|--|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item Description | |
| 6.4.2 | <p><u>Casualty Insurance.</u> Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)
 B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs
 C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.
 D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)
 Y. <input type="checkbox"/> Other or more than one method 1/
 Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI- CENTRAL SYSTEM OR GROUP EXPENSES
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item Description | |
| | <p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instructions for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that 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 VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> | |
| 7.1.0 | <p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> | |
| 7.2.0 | <p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefitting segments.</p> <p>D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorata or allocation basis and the basis of such charges. If none, so state.</p> | |

FORM CASB DS-2 (REV 10/94)

VII-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- DIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| | <p>Instructions for Part II</p> <p>Institutions should disclose what costs are, or will be, charged directly to Federally sponsored agreements or similar cost objectives as Direct Costs. It is expected that the disclosed cost accounting practices (as defined at 48 CFR 9903.302-1) for classifying costs either as direct costs or indirect costs will be consistently applied to all costs incurred by the reporting unit.</p> | |
| 2.1.0 | <p><u>Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives.</u> (For all major categories of cost under each major function or activity such as instruction, organized research, other sponsored activities and other institutional activities, 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. Particular emphasis should be placed on items of cost that may be treated as either direct or indirect costs (e.g., Supplies, Materials, Salaries and Wages, Fringe Benefits, etc.) depending upon the purpose of the activity involved. Separate explanations on the criteria governing each direct cost category identified in this Part II are required. Also, list and explain if there are any deviations from the specified criteria.)</p> | |
| 2.2.0 | <p><u>Description of Direct Materials.</u> All materials and supplies directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the principal classes of materials which are charged as direct materials and supplies.)</p> | |
| 2.3.0 | <p><u>Method of Charging Direct Materials and Supplies.</u> (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> | |
| 2.3.1 | <p>Direct Purchases for Projects are Charged to Projects as:</p> <p>A. <input type="checkbox"/> Actual Invoiced Costs</p> <p>B. <input type="checkbox"/> Actual Invoiced Costs Net of Discounts Taken</p> <p>Y. <input type="checkbox"/> Other(s) 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> | |
| 2.3.2 | <p>Inventory Requisitions from Central or Common, Institution-owned Inventory. (Identify the inventory valuation method used to charge projects):</p> <p>A. <input type="checkbox"/> First In, First Out</p> <p>B. <input type="checkbox"/> Last In, First Out</p> <p>C. <input type="checkbox"/> Average Costs 1/</p> <p>D. <input type="checkbox"/> Predetermined Costs 1/</p> <p>Y. <input type="checkbox"/> Other(s) 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> | |
| | <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

II-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II- DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|---|-----------------|--------------|--|--|-----------------------------------|--|--|--|----------------|--------------|-----------------|--------------|---|-------|-------|-------|-------|--|-------|-------|-------|-------|--|-------|-------|-------|-------|---|-------|-------|-------|-------|----------------|-------|-------|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.4.0 | <p>Description of Direct Personal Services. All personal services directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the personal services compensation costs, including applicable fringe benefits costs, if any, within each major institutional function or activity that are charged as direct personal services.)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.5.0 | <p>Method of Charging Direct Salaries and Wages. (Mark the appropriate line(s) for each Direct Personal Services Category to identify the method(s) used to charge direct salary and wage costs to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, fully describe on a continuation sheet, the applicable methods used.)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th colspan="4" style="text-align: center;">Direct Personal Services Category</th> </tr> <tr> <th style="text-align: center;">Faculty
(1)</th> <th style="text-align: center;">Staff
(2)</th> <th style="text-align: center;">Students
(3)</th> <th style="text-align: center;">Other 1/ (4)</th> </tr> </thead> <tbody> <tr> <td>A. Payroll Distribution Method
(Individual time card/actual hours and rates)</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>C. After-the-fact Activity Records
(Percentage Distribution of employee activity)</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>D. Multiple Confirmation Records
(Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> <td style="text-align: center;">_____</td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | | | | Direct Personal Services Category | | | | Faculty
(1) | Staff
(2) | Students
(3) | Other 1/ (4) | A. Payroll Distribution Method
(Individual time card/actual hours and rates) | _____ | _____ | _____ | _____ | B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes) | _____ | _____ | _____ | _____ | C. After-the-fact Activity Records
(Percentage Distribution of employee activity) | _____ | _____ | _____ | _____ | D. Multiple Confirmation Records
(Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.) | _____ | _____ | _____ | _____ | Y. Other(s) 1/ | _____ | _____ | _____ | _____ |
| | Direct Personal Services Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Faculty
(1) | Staff
(2) | Students
(3) | Other 1/ (4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Payroll Distribution Method
(Individual time card/actual hours and rates) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. After-the-fact Activity Records
(Percentage Distribution of employee activity) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Multiple Confirmation Records
(Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) 1/ | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASS DS-2 (REV 10/94) 11-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II- DIRECT COSTS
NAME OF REPORTING UNIT | | | |
|---|--|---|--|--|--|
| Item No. | Item Description | | | | |
| 2.5.1 | <p>Salary and Wage Cost Distribution Systems.</p> <p>Within each major function or activity, are the methods marked in item 2.5.0 used by all employees compensated by the reporting unit? (If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.)</p> <p style="margin-left: 20px;"> <input type="checkbox"/> Yes
 <input type="checkbox"/> No </p> | | | | |
| 2.5.2 | <p>Salary and Wage Cost Accumulation System.</p> <p>(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the share of the total salary and wage costs attributable to each employee's direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.)</p> | | | | |
| 2.6.0 | <p>Description of Direct Fringe Benefits Costs. All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet all of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.)</p> | | | | |
| 2.6.1 | <p>Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0, is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)</p> | | | | |
| 2.7.0 | <p>Description of Other Direct Costs. All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.)</p> | | | | |

FORM CASS DS-2 (REV 10/94) 11-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-----------------|--|------------------|-----------------|-----------------|---|-----|-----|-----|---|-----|-----|-----|--|-----|-----|-----|----------------|-----|-----|-----|--|-----|-----|-----|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.8.0 | <p>Cost Transfers. When Federally sponsored agreements or similar cost objectives are credited for cost transfers to other projects, grants or contracts, is the credit amount for direct personal services, materials, other direct charges and applicable indirect costs always based on the same amount(s) or rate(s) (e.g., direct labor rate, indirect cost(s) originally used to charge or allocate costs to the project (Consider transactions where the original charge and the credit occur in different cost accounting periods). (Mark one, if "No", explain on a continuation sheet how the credit differs from original charge.)</p> <p>___ Yes
___ No</p> | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.9.0 | <p>Interorganizational Transfers. This item is directed only to those materials, supplies, and services which are, or will be transferred to you from other segments of the educational institution. (Mark the appropriate line(s) in each column to indicate the basis used by you as transferee to charge the cost or price of interorganizational transfers of materials, supplies, and services to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, explain on a continuation sheet.)</p> <table border="1"> <thead> <tr> <th></th> <th>Materials
(1)</th> <th>Supplies
(2)</th> <th>Services
(3)</th> </tr> </thead> <tbody> <tr> <td>A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>B. At full cost <u>including</u> indirect costs attributable to group or central office expenses.</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>C. At established catalog or market price or prices based on adequate competition.</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>Z. Interorganizational transfers are not applicable.</td> <td>___</td> <td>___</td> <td>___</td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | | Materials
(1) | Supplies
(2) | Services
(3) | A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | ___ | ___ | ___ | B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | ___ | ___ | ___ | C. At established catalog or market price or prices based on adequate competition. | ___ | ___ | ___ | Y. Other(s) 1/ | ___ | ___ | ___ | Z. Interorganizational transfers are not applicable. | ___ | ___ | ___ |
| | Materials
(1) | Supplies
(2) | Services
(3) | | | | | | | | | | | | | | | | | | | | | | | | |
| A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | |
| B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | |
| C. At established catalog or market price or prices based on adequate competition. | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Interorganizational transfers are not applicable. | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

II-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III - INDIRECT COSTS
NAME OF REPORTING UNIT | |
|---|--|---|--|
| Item No. | Item Description | | |
| | <p>Instructions for Part III</p> <p>Institutions should disclose how the segment's total indirect costs are identified and accumulated in specific indirect cost categories and allocated to applicable indirect cost pools and service centers within each major function or activity, how service center costs are accumulated and "billed" to users, and the specific indirect cost pools and allocation bases used to calculate the indirect cost rates that are used to allocate accumulated indirect costs to Federally sponsored agreements or similar final cost objectives. A continuation sheet should be used wherever additional space is required or when a response requires further explanation to ensure clarity and understanding.</p> <p>The following Allocation Base Codes are provided for use in connection with Items 3.1.0 and 3.3.0.</p> <p>A. Direct Charge or Allocation
B. Total Expenditures
C. Modified Total Cost Basis
D. Modified Total Direct Cost Basis
E. Salaries and Wages
F. Salaries, Wages and Fringe Benefits
G. Number of Employees (head count)
H. Number of Employees (full-time equivalent basis)
I. Number of Students (head count)
J. Number of Students (full-time equivalent basis)
K. Student Hours -- classroom and work performed
L. Square Footage
M. Usage
N. Unit of Product
O. Total Production
P. More than one base (Separate Cost Groupings) 1/
Y. Other(s) 1/
Z. Category or Pool not applicable</p> <p>1/ List on a continuation sheet, the category and subgrouping(s) of expense involved and the allocation base(s) used.</p> | | |

FORM CASB DS-2 (REV 10/94)

III-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|---------------------|--|------------------------|---------------------|----------------------|---------------------|--|--|--|--|----------|--|--|--|-----------|--|--|--|---------------------------------|--|--|--|-------------|--|--|--|-------------------------------|--|--|--|--|--|--|--|---------------------------------|--|--|--|---------------------------------------|--|--|--|-------------|--|--|--|---|--|--|--|--------------|--|--|--|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1.0 | <p>Indirect Cost Categories - Accumulation and Allocation. This item is directed at the identification, accumulation and allocation of all indirect costs of the institution. (Under the column heading, "Accumulation Method," insert "Yes" or "No" to indicate if the cost elements included in each indirect cost category are identified, recorded and accumulated in the institution's formal accounting system. If "No," describe on a continuation sheet, how the cost elements included in the indirect cost category are identified and accumulated. Under the column heading "Allocation Base," enter one of the allocation base codes A through P, Y, or Z, to indicate the basis used for allocating the accumulated costs of each indirect cost category to other applicable indirect cost categories, indirect cost pools, other institutional activities, specialized service facilities and other service centers. Under the column heading "Allocation Sequence," insert 1, 2, or 3 next to each of the first three indirect cost categories to indicate the sequence of the allocation process. If cross-allocation techniques are used, insert "CA." If an indirect cost category listed in this section is not used, insert "NA.")</p> <table border="1"> <thead> <tr> <th>Indirect Cost Category</th> <th>Accumulation Method</th> <th>Allocation Base Code</th> <th>Allocation Sequence</th> </tr> </thead> <tbody> <tr> <td>(a) Depreciation/Use Allowances/Interest</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Building</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Equipment</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Capital Improvements to Land 1/</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Interest 1/</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(c) General Administration and General Expense</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(d) Departmental Administration</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(e) Sponsored Projects Administration</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(f) Library</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(g) Student Administration and Services</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(h) Other 1/</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | | Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | (a) Depreciation/Use Allowances/Interest | | | | Building | | | | Equipment | | | | Capital Improvements to Land 1/ | | | | Interest 1/ | | | | (b) Operation and Maintenance | | | | (c) General Administration and General Expense | | | | (d) Departmental Administration | | | | (e) Sponsored Projects Administration | | | | (f) Library | | | | (g) Student Administration and Services | | | | (h) Other 1/ | | | |
| Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Depreciation/Use Allowances/Interest | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Building | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Equipment | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Improvements to Land 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Operation and Maintenance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) General Administration and General Expense | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Departmental Administration | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Sponsored Projects Administration | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Library | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Student Administration and Services | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Other 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94) III-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------------------------------|--|--|--|--|--|--|------------------------------|--|--|--|--|--|--|----------------------------|--|--|--|--|--|--|---|--|--|--|--|--|--|-------|--|--|--|--|--|--|-------|--|--|--|--|--|--|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.2.0 | <p>Service Centers. Service centers are departments or functional units which perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include "recharge centers" and the "specialized service facilities" defined in Section J of Circular A-21. (The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter "Z" in Column 1, if not applicable.)</p> <table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td>(a) Scientific Computer Operations</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(b) Business Data Processing</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(c) Animal Care Facilities</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>_____</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>_____</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>(1) Charge Code: Use code "A" if the service center costs are billed only as direct costs of final cost objectives; code "B" if billed only to indirect cost categories or indirect cost pools; code "C" if billed to both direct and indirect cost objectives.</p> <p>(2) Billing Code: Code "A" - center receives an allocation of all applicable indirect costs; Code "B" - partial allocation of indirect costs; Code "C" - no allocation of indirect costs.</p> <p>(3) Billing Rate Code: Code "A" - billing rates are based on historical costs; Code "B" - rates are based on projected costs; Code "C" - rates are based on a comparison of historical and projected costs; Code "D" - billings are based on the actual costs of the billing period; Code "Y" - other (explain on a Continuation Sheet).</p> <p>(4) User Charges Code: Code "A" - all users are charged at the same billing rates; Code "B" - some users are charged at different rates than other users (explain on a Continuation Sheet).</p> <p>(5) Actual Costs vs. Revenue Code: Code "A" - billings (revenue) are compared to actual costs (expended) at least annually; Code "B" - billings are compared to actual costs less frequently than annually.</p> <p>(6) Variance Code: Code "A" - Annual variances between billed and actual costs are prorated to users (as credits or charges); Code "B" - variances are carried forward as adjustments to billing rates or future periods; Code "C" - annual variances are charged or credited to indirect costs; Code "Y" - other (explain on a Continuation Sheet).</p> | | | | | (1) | (2) | (3) | (4) | (5) | (6) | (a) Scientific Computer Operations | | | | | | | (b) Business Data Processing | | | | | | | (c) Animal Care Facilities | | | | | | | (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | | | | | | | _____ | | | | | | | _____ | | | | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Scientific Computer Operations | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Business Data Processing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Animal Care Facilities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94) III-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--------------------|----------------------|----------------|--|---------------|-------|----------------|-------|--------------|-------|-----------------------|--|---------------|-------|----------------|-------|--------------|-------|-------------------------------|--|---------------|-------|----------------|-------|--------------|-------|--------------------------------------|--|--|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.3.0 | <p>Indirect Cost Pools and Allocation Bases</p> <p>(Identify all of the indirect cost pools established for the accumulation of indirect costs, excluding service centers, and the allocation bases used to distribute accumulated indirect costs to Federally sponsored agreements or similar cost objectives within each major function or activity. For all applicable indirect cost pools, enter the applicable Allocation Base Code A through P, Y, or Z, to indicate the basis used for allocating accumulated pool costs to Federally sponsored agreements or similar cost objectives.)</p> <table border="0"> <thead> <tr> <th style="text-align: left;">Indirect Cost Base</th> <th style="text-align: left;">Allocation Base Code</th> </tr> </thead> <tbody> <tr> <td colspan="2">A. Instruction</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">B. Organized Research</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">C. Other Sponsored Activities</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">D. Other Institutional Activities 1/</td> </tr> <tr> <td></td> <td>_____</td> </tr> </tbody> </table> | | Indirect Cost Base | Allocation Base Code | A. Instruction | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | B. Organized Research | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | C. Other Sponsored Activities | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | D. Other Institutional Activities 1/ | | | _____ |
| Indirect Cost Base | Allocation Base Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Instruction | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Organized Research | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Other Sponsored Activities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Other Institutional Activities 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.4.0 | <p>Composition of Indirect Cost Pools. (For each pool identified under Items 3.1.0 and 3.2.0, describe on a continuation sheet the major organizational components, subgroupings of expenses, and elements of cost included.)</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 3.5.0 | <p>Composition of Allocation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.)</p> | |
| 3.6.0 | <p>Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations?</p> <p>A. ___ Yes</p> <p>B. ___ No 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

III-5

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-------------------|--------------------|--|----------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|---------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|-----------|-------|-------|-------|-------|---|-------|-------|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Part IV | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D 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 allowances are applied to property units, and Code A or B in Column (4) indicating whether or not the estimated 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.)</p> <table border="1"> <thead> <tr> <th>Asset Category</th> <th>Depreciation Method (1)</th> <th>Useful Life (2)</th> <th>Property Unit (3)</th> <th>Residual Value (4)</th> </tr> </thead> <tbody> <tr><td>(a) Land Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(b) Buildings</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(c) Building Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(d) Leasehold Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(e) Equipment</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(f) Furniture and Fixtures</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(g) Automobiles and Trucks</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(h) Tools</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(i) 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.)</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> </tbody> </table> <p>Column (1)—Depreciation Method Code
 A. Straight Line
 B. Expensed at Acquisition
 C. Use Allowance
 Y. Other or more than one method 1/</p> <p>Column (2)—Useful Life Code
 A. Replacement Expense
 B. Term of Lease
 C. Estimated service life
 D. As prescribed for use allowance by Office of Management and Budget Circular No. A-21
 Y. Other or more than one method 1/</p> <p>Column (3)—Property Unit 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/</p> <p>Column (4)—Residual Value Code
 A. Residual value is deducted
 B. Residual value is not deducted
 Y. Other or more than one method 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | Asset Category | Depreciation Method (1) | Useful Life (2) | Property Unit (3) | Residual Value (4) | (a) Land Improvements | _____ | _____ | _____ | _____ | (b) Buildings | _____ | _____ | _____ | _____ | (c) Building Improvements | _____ | _____ | _____ | _____ | (d) Leasehold Improvements | _____ | _____ | _____ | _____ | (e) Equipment | _____ | _____ | _____ | _____ | (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | (h) Tools | _____ | _____ | _____ | _____ | (i) 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.) | _____ | _____ | _____ | _____ |
| Asset Category | Depreciation Method (1) | Useful Life (2) | Property Unit (3) | Residual Value (4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Land Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Buildings | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Building Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Leasehold Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Equipment | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Tools | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) 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.) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | |
|---|---|--|--|--|--|
| Item No. | Item Description | | | | |
| 4.1.1 | <p>Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. _____ Yes
 B. _____ No 1/</p> | | | | |
| 4.2.0 | <p>Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. _____ Yes
 B. _____ No</p> | | | | |
| 4.3.0 | <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. _____ Excluded from determination of sponsored agreement costs.
 B. _____ Credited or charged currently to the same goals to which the depreciation of the assets was originally charged.
 C. _____ Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved.
 D. _____ Not accounted for separately, but reflected in the depreciation reserve account.
 Y. _____ Other(s) 1/
 Z. _____ Not applicable</p> | | | | |
| 4.4.0 | <p>Criteria for Capitalization. (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)</p> <p>A. Minimum Dollar Amount _____
 B. Minimum Life Years _____</p> | | | | |
| 4.5.0 | <p>Group or Mass Purchase. Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. _____ Yes 1/
 B. _____ No</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675
EDUCATIONAL INSTITUTIONS | | PART V- OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| Part V | | |
| 5.1.0 | <p>Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input type="checkbox"/> Cash</p> <p>B. <input type="checkbox"/> Accrual 1/</p> | |
| 5.2.0 | <p>Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.)</p> <p>A. <input type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate.</p> <p>B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool.</p> <p>C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs.</p> <p>D. <input type="checkbox"/> Combination of methods 1/</p> <p>Y. <input type="checkbox"/> Other 1/</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASS DS-2 (REV 10/94)

V-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS
NAME OF REPORTING UNIT | | | | | | | | |
|--|--|---|--------------|-----------------|--|----------------------|--|----------------------|---|----------------------|
| Item No. | Item Description | | | | | | | | | |
| Instructions for Part VI | | | | | | | | | | |
| <p>This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.</p> <p>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. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page II, General Instructions)</p> | | | | | | | | | | |
| 6.1.0 | Pension Plans. | | | | | | | | | |
| 6.1.1 | <p>Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)</p> <table border="1"> <thead> <tr> <th>Type of Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s)</td> <td><input type="text"/></td> </tr> <tr> <td>B. <input type="checkbox"/> Institution uses TIAA/CRF plan or other defined contribution plan that is managed by an organization not affiliated with the institution</td> <td><input type="text"/></td> </tr> <tr> <td>C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/</td> <td><input type="text"/></td> </tr> </tbody> </table> | | Type of Plan | Number of Plans | A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | B. <input type="checkbox"/> Institution uses TIAA/CRF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/ | <input type="text"/> |
| Type of Plan | Number of Plans | | | | | | | | | |
| A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | | | | | | | | | |
| B. <input type="checkbox"/> Institution uses TIAA/CRF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | | | | | | | | | |
| C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/ | <input type="text"/> | | | | | | | | | |
| 6.1.2 | <p>Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | |

FORM CASS DS-2 (REV 10/94)

VI-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS |
|---|--|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item Description | |
| 6.2.0 | <p>Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRBs). (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)</p> <p>Z. <input type="checkbox"/> Not Applicable</p> | |
| 6.2.1 | <p>Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> | |
| 6.3.0 | <p>Self-Insurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When accrued (book accrual only)
 B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund
 C. <input type="checkbox"/> When contributions are made to a forfeitable fund
 D. <input type="checkbox"/> When the benefits are paid to an employee
 E. <input type="checkbox"/> When amounts are paid to an employee welfare plan
 Y. <input type="checkbox"/> Other or more than one method 1/
 Z. <input type="checkbox"/> Not Applicable</p> | |
| 6.4.0 | <p>Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)</p> | |
| 6.4.1 | <p>Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves)
 B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability
 C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability
 D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund
 Y. <input type="checkbox"/> Other or more than one method 1/
 Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS |
|---|---|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item Description | |
| 6.4.2 | <p>Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)
 B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs
 C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.
 D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)
 Y. <input type="checkbox"/> Other or more than one method 1/
 Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI: CENTRAL SYSTEM OR GROUP EXPENSES
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item Description | |
| | <p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instructions for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that 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 VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> | |
| 7.1.0 | <p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> | |
| 7.2.0 | <p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefitting segments.</p> <p>D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorata or allocation basis and the basis of such charges. If none, so state.</p> | |

FORM CASB DS-2 (REV 10/94)

VII-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II: DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|---|--------------|-----------------------------------|--|--|--|-------------|-----------|--------------|--------------|--|-------|-------|-------|-------|--|-------|-------|-------|-------|---|-------|-------|-------|-------|--|-------|-------|-------|-------|----------------|-------|-------|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.4.0 | <p><u>Description of Direct Personal Services.</u> All personal services directly identified with Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet the personal services compensation costs, including applicable fringe benefits costs, if any, within each major institutional function or activity that are charged as direct personal services.)</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.5.0 | <p><u>Method of Charging Direct Salaries and Wages.</u> (Mark the appropriate line(s) for each Direct Personal Services Category to identify the method(s) used to charge direct salary and wage costs to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, fully describe on a continuation sheet, the applicable methods used.)</p> <table border="1"> <thead> <tr> <th rowspan="2"></th> <th colspan="4">Direct Personal Services Category</th> </tr> <tr> <th>Faculty (1)</th> <th>Staff (2)</th> <th>Students (3)</th> <th>Other 1/ (4)</th> </tr> </thead> <tbody> <tr> <td>A. Payroll Distribution Method (Individual time card/actual hours and rates)</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes)</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>C. After-the-fact Activity Records (Percentage Distribution of employee activity)</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.)</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | Direct Personal Services Category | | | | Faculty (1) | Staff (2) | Students (3) | Other 1/ (4) | A. Payroll Distribution Method (Individual time card/actual hours and rates) | _____ | _____ | _____ | _____ | B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes) | _____ | _____ | _____ | _____ | C. After-the-fact Activity Records (Percentage Distribution of employee activity) | _____ | _____ | _____ | _____ | D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.) | _____ | _____ | _____ | _____ | Y. Other(s) 1/ | _____ | _____ | _____ | _____ |
| | Direct Personal Services Category | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Faculty (1) | Staff (2) | Students (3) | Other 1/ (4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Payroll Distribution Method (Individual time card/actual hours and rates) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Plan - Confirmation (Budgeted, planned or assigned work activity, updated to reflect significant changes) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. After-the-fact Activity Records (Percentage Distribution of employee activity) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Multiple Confirmation Records (Employee Reports prepared each academic term, to account for employee's activities, direct and indirect charges are certified separately.) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) 1/ | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

II-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II: DIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| 2.5.1 | <p>Salary and Wage Cost Distribution Systems.</p> <p>Within each major function or activity, are the methods marked in item 2.5.0 used by all employees compensated by the reporting unit? If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.)</p> <p> <input type="checkbox"/> Yes
 <input type="checkbox"/> No </p> | |
| 2.5.2 | <p>Salary and Wage Cost Accumulation System.</p> <p>(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the share of the total salary and wage costs attributable to each employee's direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.)</p> | |
| 2.6.0 | <p>Description of Direct Fringe Benefits Costs. All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet all of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.)</p> | |
| 2.6.1 | <p>Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0, is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)</p> | |
| 2.7.0 | <p>Description of Other Direct Costs. All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.)</p> | |

FORM CASB DS-2 (REV 10/94)

II-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II: DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|---|--------------------------|------------------|-----------------|-----------------|---|--------------------------|--------------------------|--------------------------|---|--------------------------|--------------------------|--------------------------|--|--------------------------|--------------------------|--------------------------|-----------------------|--------------------------|--------------------------|--------------------------|---|--------------------------|--------------------------|--------------------------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.8.0 | <p>Cost Transfers. When Federally sponsored agreements or similar cost objectives are credited for cost transfers to other projects, grants or contracts, is the credit amount for direct personal services, materials, other direct charges and applicable indirect costs always based on the same amount(s) or rate(s) (e.g., direct labor rate, indirect costs) originally used to charge or allocate costs to the project (Consider transactions where the original charge and the credit occur in different cost accounting periods). (Mark one, if "No", explain on a continuation sheet how the credit differs from original charge.)</p> <p> <input type="checkbox"/> Yes
 <input type="checkbox"/> No </p> | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.9.0 | <p>Interorganizational Transfers. This item is directed only to those materials, supplies, and services which are, or will be transferred to you from other segments of the educational institution. (Mark the appropriate line(s) in each column to indicate the basis used by you as transferee to charge the cost or price of interorganizational transfers or materials, supplies, and services to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, explain on a continuation sheet.)</p> <table border="1"> <thead> <tr> <th></th> <th>Materials
(1)</th> <th>Supplies
(2)</th> <th>Services
(3)</th> </tr> </thead> <tbody> <tr> <td>A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>B. At full cost <u>including</u> indirect costs attributable to group or central office expenses.</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>C. At established catalog or market price or prices based on adequate competition.</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Y. Other(s) <u>1/</u></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Z. Interorganizational transfers are not applicable</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | Materials
(1) | Supplies
(2) | Services
(3) | A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | C. At established catalog or market price or prices based on adequate competition. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Y. Other(s) <u>1/</u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Z. Interorganizational transfers are not applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Materials
(1) | Supplies
(2) | Services
(3) | | | | | | | | | | | | | | | | | | | | | | | |
| A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| C. At established catalog or market price or prices based on adequate competition. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) <u>1/</u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Interorganizational transfers are not applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

II-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| | <p>Instructions for Part III</p> <p>Institutions should disclose how the segment's total indirect costs are identified and accumulated in specific indirect cost categories and allocated to applicable indirect cost pools and service centers within each major function or activity, how service center costs are accumulated and "billed" to users, and the specific indirect cost pools and allocation bases used to calculate the indirect cost rates that are used to allocate accumulated indirect costs to Federally sponsored agreements or similar final cost objectives. A continuation sheet should be used whenever additional space is required or when a response requires further explanation to ensure clarity and understanding.</p> <p>The following Allocation Base Codes are provided for use in connection with items 3.1.0 and 3.3.0.</p> <ul style="list-style-type: none"> A. Direct Charge or Allocation B. Total Expenditures C. Modified Total Cost Basis D. Modified Total Direct Cost Basis E. Salaries and Wages F. Salaries, Wages and Fringe Benefits G. Number of Employees (head count) H. Number of Employees (full-time equivalent basis) I. Number of Students (head count) J. Number of Students (full-time equivalent basis) K. Student Hours -- classroom and work performed L. Square Footage M. Usage N. Unit of Product O. Total Production P. More than one base (Separate Cost Groupings) 1/ Y. Other(s) 1/ Z. Category or Pool not applicable <p>1/ List on a continuation sheet, the category and subgrouping(s) of expense involved and the allocation base(s) used.</p> | |

FORM CASB DS-2 (REV 10/94)

III-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|------------------------|---------------------|----------------------|---------------------|--|--|--|--|----------|-----|-----|-----|-----------|-----|-----|-----|---------------------------------|-----|-----|-----|-------------|-----|-----|-----|-------------------------------|-----|-----|-----|--|-----|-----|-----|---------------------------------|-----|-----|-----|---------------------------------------|-----|-----|-----|-------------|-----|-----|-----|---|-----|-----|-----|--------------|-----|-----|-----|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1.0 | <p>Indirect Cost Categories - Accumulation and Allocation. This item is directed at the identification, accumulation and allocation of all indirect costs of the institution. (Under the column heading, "Accumulation Method," insert "Yes" or "No" to indicate if the cost elements included in each indirect cost category are identified, recorded and accumulated in the institution's formal accounting system. If "No," describe on a continuation sheet, how the cost elements included in the indirect cost category are identified and accumulated. Under the column heading "Allocation Base," enter one of the allocation base codes A through P, Y, or Z, to indicate the basis used for allocating the accumulated costs of each indirect cost category to other applicable indirect cost categories, indirect cost pools, other institutional activities, specialized service facilities and other service centers. Under the column heading "Allocation Sequence," insert 1, 2, or 3 next to each of the first three indirect cost categories to indicate the sequence of the allocation process. If cross-allocation techniques are used, insert "CA." If an indirect cost category listed in this section is not used, insert "NA.")</p> <table border="1"> <thead> <tr> <th>Indirect Cost Category</th> <th>Accumulation Method</th> <th>Allocation Base Code</th> <th>Allocation Sequence</th> </tr> </thead> <tbody> <tr> <td>(a) Depreciation/Use Allowances/Interest</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Building</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td> Equipment</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td> Capital Improvements to Land 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td> Interest 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(c) General Administration and General Expense</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(d) Departmental Administration</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(e) Sponsored Projects Administration</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(f) Library</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(g) Student Administration and Services</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(h) Other 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | (a) Depreciation/Use Allowances/Interest | | | | Building | ___ | ___ | ___ | Equipment | ___ | ___ | ___ | Capital Improvements to Land 1/ | ___ | ___ | ___ | Interest 1/ | ___ | ___ | ___ | (b) Operation and Maintenance | ___ | ___ | ___ | (c) General Administration and General Expense | ___ | ___ | ___ | (d) Departmental Administration | ___ | ___ | ___ | (e) Sponsored Projects Administration | ___ | ___ | ___ | (f) Library | ___ | ___ | ___ | (g) Student Administration and Services | ___ | ___ | ___ | (h) Other 1/ | ___ | ___ | ___ |
| Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Depreciation/Use Allowances/Interest | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Building | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Equipment | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Improvements to Land 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Operation and Maintenance | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) General Administration and General Expense | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Departmental Administration | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Sponsored Projects Administration | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Library | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Student Administration and Services | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Other 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|-----|-----|-----|-----|-----|-----|-----|-----|------------------------------------|-----|-----|-----|-----|-----|-----|------------------------------|-----|-----|-----|-----|-----|-----|----------------------------|-----|-----|-----|-----|-----|-----|---|-----|-----|-----|-----|-----|-----|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.2.0 | <p>Service Centers. Service centers are departments or functional units which perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include "recharge centers" and the "specialized service facilities" defined in Section J of Circular A-21. (The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter "Z" in Column 1, if not applicable.)</p> <table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td>(a) Scientific Computer Operations</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(b) Business Data Processing</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(c) Animal Care Facilities</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> </tr> </tbody> </table> <p>(1) Charge Code: Use code "A" if the service center costs are billed only as direct costs of final cost objectives; code "B" if billed only to indirect cost categories or indirect cost pools; code "C" if billed to both direct and indirect cost objectives.</p> <p>(2) Billing Code: Code "A" - center receives an allocation of all applicable indirect costs; Code "B" - partial allocation of indirect costs; Code "C" - no allocation of indirect costs.</p> <p>(3) Billing Rate Code: Code "A" - billing rates are based on historical costs; Code "B" - rates are based on projected costs; Code "C" - rates are based on a comparison of historical and projected costs; Code "D" - billings are based on the actual costs of the billing period; Code "Y" - other (explain on a Continuation Sheet).</p> <p>(4) User Charges Code: Code "A" - all users are charged at the same billing rates; Code "B" - some users are charged at different rates than other users (explain on a Continuation Sheet).</p> <p>(5) Actual Costs vs. Revenue Code: Code "A" - billings (revenue) are compared to actual costs (expenditures) at least annually; Code "B" - billings are compared to actual costs less frequently than annually.</p> <p>(6) Variance Code: Code "A" - Annual variances between billed and actual costs are prorated to users (as credits or charges); Code "B" - variances are carried forward as adjustments to billing rate or future periods; Code "C" - annual variances are charged or credited to indirect costs; Code "X" - other (explain on a Continuation Sheet).</p> | | | | (1) | (2) | (3) | (4) | (5) | (6) | (a) Scientific Computer Operations | ___ | ___ | ___ | ___ | ___ | ___ | (b) Business Data Processing | ___ | ___ | ___ | ___ | ___ | ___ | (c) Animal Care Facilities | ___ | ___ | ___ | ___ | ___ | ___ | (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | ___ | ___ | ___ | ___ | ___ | ___ |
| | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Scientific Computer Operations | ___ | ___ | ___ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Business Data Processing | ___ | ___ | ___ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Animal Care Facilities | ___ | ___ | ___ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | ___ | ___ | ___ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|--|---------------------|----------------------|-----------------------|--|---------------|-------|----------------|-------|--------------|-------|------------------------------|--|---------------|-------|----------------|-------|--------------|-------|--------------------------------------|--|---------------|-------|----------------|-------|--------------|-------|---|--|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.3.0 | <p>Indirect Cost Pools and Allocation Bases</p> <p>(Identify all of the indirect cost pools established for the accumulation of indirect costs, excluding service centers, and the allocation bases used to distribute accumulated indirect costs to Federally sponsored agreements or similar cost objectives within each major function or activity. For all applicable indirect cost pools, enter the applicable Allocation Base Code A through P, Y, or Z, to indicate the basis used for allocating accumulated pool costs to Federally sponsored agreements or similar cost objectives.)</p> <table border="1"> <thead> <tr> <th>Indirect Cost Pools</th> <th>Allocation Base Code</th> </tr> </thead> <tbody> <tr> <td colspan="2">A. Instruction</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">B. Organized Research</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">C. Other Sponsored Activities</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">D. Other Institutional Activities 1/</td> </tr> <tr> <td>_____</td> <td>_____</td> </tr> </tbody> </table> <p>3.4.0 Composition of Indirect Cost Pools. (For each pool identified under Items 3.1.0 and 3.2.0, describe on a continuation sheet the major organizational components, subgroupings of expenses, and elements of cost included.)</p> <p>1/ Describe on a Continuation Sheet.</p> | | | Indirect Cost Pools | Allocation Base Code | A. Instruction | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | B. Organized Research | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | C. Other Sponsored Activities | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | D. Other Institutional Activities 1/ | | _____ | _____ |
| Indirect Cost Pools | Allocation Base Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Instruction | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Organized Research | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Other Sponsored Activities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Other Institutional Activities 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 3.5.0 | <p>Composition of Allocation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.)</p> | |
| 3.6.0 | <p>Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations?</p> <p>A. <input type="checkbox"/> Yes</p> <p>B. <input type="checkbox"/> No ^{1/}</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASS DS-2 (REV 10/94) III-6

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV- DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|-------------------|--------------------|--|----------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|---------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|-----------|-------|-------|-------|-------|---|-------|-------|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D 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 allowances are applied to property units; and Code A or B in Column (4) indicating whether or not the estimated 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.)</p> <table border="1"> <thead> <tr> <th>Asset Category</th> <th>Depreciation Method (1)</th> <th>Useful Life (2)</th> <th>Property Unit (3)</th> <th>Residual Value (4)</th> </tr> </thead> <tbody> <tr><td>(a) Land Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(b) Buildings</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(c) Building Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(d) Leasehold Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(e) Equipment</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(f) Furniture and Fixtures</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(g) Automobiles and Trucks</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(h) Tools</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(i) 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.)</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> </tbody> </table> <p>Column (1)—Depreciation Method Code</p> <p>A. Straight Line
B. Expensed at Acquisition
C. Use Allowance
Y. Other or more than one method ^{1/}</p> <p>Column (2)—Useful Life Code</p> <p>A. Replacement Experience
B. Term of Lease
C. Estimated Service Life
D. As prescribed for use allowance by Office of Management and Budget Circular No. A-21
Y. Other or more than one method ^{1/}</p> <p>Column (3)—Property Unit Code</p> <p>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/}</p> <p>Column (4)—Residual Value Code</p> <p>A. Residual value is deducted
B. Residual value is not deducted
Y. Other or more than one method ^{1/}</p> | | | | | Asset Category | Depreciation Method (1) | Useful Life (2) | Property Unit (3) | Residual Value (4) | (a) Land Improvements | _____ | _____ | _____ | _____ | (b) Buildings | _____ | _____ | _____ | _____ | (c) Building Improvements | _____ | _____ | _____ | _____ | (d) Leasehold Improvements | _____ | _____ | _____ | _____ | (e) Equipment | _____ | _____ | _____ | _____ | (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | (h) Tools | _____ | _____ | _____ | _____ | (i) 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.) | _____ | _____ | _____ | _____ |
| Asset Category | Depreciation Method (1) | Useful Life (2) | Property Unit (3) | Residual Value (4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Land Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Buildings | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Building Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Leasehold Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Equipment | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Tools | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) 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.) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASS DS-2 (REV 10/94) IV-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 4.1.1 | <p>Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes
B. <input type="checkbox"/> No 1/</p> | |
| 4.2.0 | <p>Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Yes
B. <input type="checkbox"/> No</p> | |
| 4.3.0 | <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. <input type="checkbox"/> Excluded from determination of sponsored agreement costs.
B. <input type="checkbox"/> Credited or charged currently to the same goals to which the depreciation of the assets was originally charged.
C. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved.
D. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account.
Y. <input type="checkbox"/> Other(s) 1/
Z. <input type="checkbox"/> Not applicable</p> | |
| 4.4.0 | <p>Criteria for Capitalization. (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)</p> <p>A. Minimum Dollar Amount _____
B. Minimum Life Years _____</p> | |
| 4.5.0 | <p>Group or Mass Purchase. Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes 1/
B. <input type="checkbox"/> No</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

IV-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART V. OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| Part V | | |
| 5.1.0 | <p>Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input type="checkbox"/> Cash
B. <input type="checkbox"/> Accrual 1/</p> | |
| 5.2.0 | <p>Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.)</p> <p>A. <input type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate.
B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool.
C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs.
D. <input type="checkbox"/> Combination of methods 1/
Y. <input type="checkbox"/> Other 1/</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

V-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS | |
|--|---|---|--|
| Item No. | | NAME OF REPORTING UNIT | |
| Item Description | | | |
| Instructions for Part VI | | | |
| This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization 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. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page ii, General Instructions) | | | |
| 6.1.0 | Pension Plans. | | |
| 6.1.1 | Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.) | | |
| | Type of Plan | Number of Plans | |
| | A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | |
| | B. <input type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | |
| | C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/ | <input type="text"/> | |
| 6.1.2 | Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) | | |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

VI-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS | |
|---|---|---|--|
| Item No. | | NAME OF REPORTING UNIT | |
| Item Description | | | |
| 6.2.0 | Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRBs). (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.) | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| 6.2.1 | Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) | | |
| 6.3.0 | Self-Insurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) | | |
| | A. <input type="checkbox"/> When accrued (book accrual only) | | |
| | B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund | | |
| | C. <input type="checkbox"/> When contributions are made to a forfeitable fund | | |
| | D. <input type="checkbox"/> When the benefits are paid to an employee | | |
| | E. <input type="checkbox"/> When amounts are paid to an employee welfare plan | | |
| | Y. <input type="checkbox"/> Other or more than one method 1/ | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| 6.4.0 | Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.) | | |
| 6.4.1 | Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) | | |
| | A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves) | | |
| | B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability | | |
| | C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability | | |
| | D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund | | |
| | Y. <input type="checkbox"/> Other or more than one method 1/ | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

VI-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI:
DEFERRED COMPENSATION AND INSURANCE COSTS |
|---|---|---|
| Item No. | NAME OF REPORTING UNIT | |
| Item No. | Item Description | |
| 6.4.2 | <p>Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.</p> <p>D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VII: CENTRAL SYSTEM OR GROUP EXPENSES |
|---|---|--|
| Item No. | NAME OF REPORTING UNIT | |
| Item No. | Item Description | |
| | <p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instructions for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that 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 VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> | |
| 7.1.0 | <p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> | |
| 7.2.0 | <p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefiting segments.</p> <p>D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorated or allocation basis and the basis of such charges. If none, so state.</p> | |

FORM CASB DS-2 (REV 10/94)

VII-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II: DIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| 2.5.1 | <p>Salary and Wage Cost Distribution Systems.</p> <p>Within each major function or activity, are the methods marked in item 2.5.0 used by all employees compensated by the reporting unit? If "NO", describe on a continuation sheet, the types of employees not included and describe the methods used to identify and distribute their salary and wage costs to direct and indirect cost objectives.)</p> <p> <input type="checkbox"/> Yes
 <input type="checkbox"/> No </p> | |
| 2.5.2 | <p>Salary and Wage Cost Accumulation System.</p> <p>(Within each major function or activity, describe, on a continuation sheet, the specific accounting records or memorandum records used to accumulate and record the share of the total salary and wage costs attributable to each employee's direct (Federally sponsored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroll data recorded in the institution's financial accounting records.)</p> | |
| 2.6.0 | <p>Description of Direct Fringe Benefits Costs. All fringe benefits that are attributable to direct salaries and wages and are charged directly to Federally sponsored agreements or similar cost objectives. (Describe on a continuation sheet all of the different types of fringe benefits which are classified and charged as direct costs, e.g., actual or accrued costs of vacation, holidays, sick leave, sabbatical leave, premium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.)</p> | |
| 2.6.1 | <p>Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.6.0, is measured, assigned and allocated (for definitions, See 9903.302-1); first, to the major functions (e.g., instruction, research); and, then to individual projects or direct cost objectives within each function.)</p> | |
| 2.7.0 | <p>Description of Other Direct Costs. All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. (List on a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, malpractice insurance, etc.)</p> | |

FORM CASB DS-2 (REV 10/94)

11-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II: DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|---|--------------------------|------------------|-----------------|-----------------|---|--------------------------|--------------------------|--------------------------|---|--------------------------|--------------------------|--------------------------|--|--------------------------|--------------------------|--------------------------|-----------------------|--------------------------|--------------------------|--------------------------|---|--------------------------|--------------------------|--------------------------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.8.0 | <p>Cost Transfers. When Federally sponsored agreements or similar cost objectives are credited for cost transfers to other projects, grants or contracts, is the credit amount for direct personal services, materials, other direct charges and applicable indirect costs always based on the same amount(s) or rate(s) (e.g., direct labor rate, indirect costs) originally used to charge or allocate costs to the project (Consider transactions where the original charge and the credit occur in different cost accounting periods). (Mark one, if "No", explain on a continuation sheet how the credit differs from original charge.)</p> <p> <input type="checkbox"/> Yes
 <input type="checkbox"/> No </p> | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.9.0 | <p>Interorganizational Transfers. This item is directed only to those materials, supplies, and services which are, or will be transferred to you from other segments of the educational institution. (Mark the appropriate line(s) in each column to indicate the basis used by you as transferee to charge the cost or price of interorganizational transfers or materials, supplies, and services to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, explain on a continuation sheet.)</p> <table border="1"> <thead> <tr> <th></th> <th>Materials
(1)</th> <th>Supplies
(2)</th> <th>Services
(3)</th> </tr> </thead> <tbody> <tr> <td>A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>B. At full cost <u>including</u> indirect costs attributable to group or central office expenses.</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>C. At established catalog or market price or prices based on adequate competition.</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Y. Other(s) <u>1/</u></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Z. Interorganizational transfers are not applicable</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | Materials
(1) | Supplies
(2) | Services
(3) | A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | C. At established catalog or market price or prices based on adequate competition. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Y. Other(s) <u>1/</u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | Z. Interorganizational transfers are not applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| | Materials
(1) | Supplies
(2) | Services
(3) | | | | | | | | | | | | | | | | | | | | | | | |
| A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| C. At established catalog or market price or prices based on adequate competition. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) <u>1/</u> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Interorganizational transfers are not applicable | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

11-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| | <p>Instructions for Part III</p> <p>Institutions should disclose how the segment's total indirect costs are identified and accumulated in specific indirect cost categories and allocated to applicable indirect cost pools and service centers within each major function or activity, how service center costs are accumulated and "billed" to users, and the specific indirect cost pools and allocation bases used to calculate the indirect cost rates that are used to allocate accumulated indirect costs to Federally sponsored agreements or similar final cost objectives. A continuation sheet should be used whenever additional space is required or when a response requires further explanation to ensure clarity and understanding.</p> <p>The following Allocation Base Codes are provided for use in connection with items 3.1.0 and 3.3.0.</p> <p>A. Direct Charge or Allocation
 B. Total Expenditures
 C. Modified Total Cost Basis
 D. Modified Total Direct Cost Basis
 E. Salaries and Wages
 F. Salaries, Wages and Fringe Benefits
 G. Number of Employees (head count)
 H. Number of Employees (full-time equivalent basis)
 I. Number of Students (head count)
 J. Number of Students (full-time equivalent basis)
 K. Student Hours -- classroom and work performed
 L. Square Footage
 M. Usage
 N. Unit of Product
 O. Total Production
 P. More than one base (Separate Cost Groupings) 1/
 Y. Other(s) 1/
 Z. Category or Pool not applicable</p> <p>1/ List on a continuation sheet, the category and subgrouping(s) of expense involved and the allocation base(s) used.</p> | |

FORM CASB DS-2 (REV 10/94)

III-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|------------------------|---------------------|----------------------|---------------------|--|--|--|--|----------|-----|-----|-----|-----------|-----|-----|-----|---------------------------------|-----|-----|-----|-------------|-----|-----|-----|-------------------------------|-----|-----|-----|--|-----|-----|-----|---------------------------------|-----|-----|-----|---------------------------------------|-----|-----|-----|-------------|-----|-----|-----|---|-----|-----|-----|--------------|-----|-----|-----|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1.0 | <p>Indirect Cost Categories - Accumulation and Allocation. This item is directed at the identification, accumulation and allocation of all indirect costs of the institution. (Under the column heading, "Accumulation Method," insert "Yes" or "No" to indicate if the cost elements included in each indirect cost category are identified, recorded and accumulated in the institution's formal accounting system. If "No," describe on a continuation sheet, how the cost elements included in the indirect cost category are identified and accumulated. Under the column heading "Allocation Base," enter one of the allocation base codes A through P, Y, or Z, to indicate the basis used for allocating the accumulated costs of each indirect cost category to other applicable indirect cost categories, indirect cost pools, other institutional activities, specialized service facilities and other service centers. Under the column heading "Allocation Sequence," insert 1, 2, or 3 next to each of the first three indirect cost categories to indicate the sequence of the allocation process. If cross-allocation techniques are used, insert "CA." If an indirect cost category listed in this section is not used, insert "NA.")</p> <table border="1"> <thead> <tr> <th>Indirect Cost Category</th> <th>Accumulation Method</th> <th>Allocation Base Code</th> <th>Allocation Sequence</th> </tr> </thead> <tbody> <tr> <td>(a) Depreciation/Use Allowances/Interest</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Building</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td> Equipment</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td> Capital Improvements to Land 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td> Interest 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(c) General Administration and General Expense</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(d) Departmental Administration</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(e) Sponsored Projects Administration</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(f) Library</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(g) Student Administration and Services</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(h) Other 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | (a) Depreciation/Use Allowances/Interest | | | | Building | ___ | ___ | ___ | Equipment | ___ | ___ | ___ | Capital Improvements to Land 1/ | ___ | ___ | ___ | Interest 1/ | ___ | ___ | ___ | (b) Operation and Maintenance | ___ | ___ | ___ | (c) General Administration and General Expense | ___ | ___ | ___ | (d) Departmental Administration | ___ | ___ | ___ | (e) Sponsored Projects Administration | ___ | ___ | ___ | (f) Library | ___ | ___ | ___ | (g) Student Administration and Services | ___ | ___ | ___ | (h) Other 1/ | ___ | ___ | ___ |
| Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Depreciation/Use Allowances/Interest | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Building | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Equipment | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Improvements to Land 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Operation and Maintenance | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) General Administration and General Expense | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Departmental Administration | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Sponsored Projects Administration | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Library | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Student Administration and Services | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Other 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|--------------------------------|-----|-----|-----|-----|-----|-----|-----|--------------------------|-----|-----|-----|-----|-----|-----|-----|------------------------|-----|-----|-----|-----|-----|-----|-----|---|-----|-----|-----|-----|-----|-----|--|--|--|--|--|--|
| Item No. | Item Description | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.2.0 | <p>Service Centers. Service centers are departments or functional units which perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include "recharge centers" and the "specialized service facilities" defined in Section J of Circular A-21. (The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter "Z" in Column 1, if not applicable.)</p> <table border="0"> <tr> <td>(a)</td> <td>Scientific Computer Operations</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(b)</td> <td>Business Data Processing</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(c)</td> <td>Animal Care Facilities</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(d)</td> <td>Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> <td>___</td> </tr> </table> <p>(1) Charge Code: Use code "A" if the service center costs are billed only as direct costs of final cost objectives; code "B" if billed only to indirect cost categories or indirect cost pools; code "C" if billed to both direct and indirect cost objectives.</p> <p>(2) Allocation Code: Code "A" - center receives an allocation of all applicable indirect costs; Code "B" - partial allocation of indirect costs; Code "C" - no allocation of indirect costs.</p> <p>(3) Billing Rate Code: Code "A" - billing rates are based on historical costs; Code "B" - rates are based on projected costs; Code "C" - rates are based on a comparison of historical and projected costs; Code "D" - billings are based on the actual costs of the billing period; Code "Y" - other (explain on a Continuation Sheet).</p> <p>(4) User Charges Code: Code "A" - all users are charged at the same billing rates; Code "B" - some users are charged at different rates than other users (explain on a Continuation Sheet).</p> <p>(5) Actual Costs vs. Revenue Code: Code "A" - billings (revenue) are compared to actual costs (expenditures) at least annually; Code "B" - billings are compared to actual costs less frequently than annually.</p> <p>(6) Variance Code: Code "A" - Annual variances between billed and actual costs are prorated to users (as credits or charges); Code "B" - variances are carried forward as adjustments to billing rate or future periods; Code "C" - annual variances are charged or credited to indirect costs; Code "Y" - other (explain on a Continuation Sheet).</p> | (a) | Scientific Computer Operations | ___ | ___ | ___ | ___ | ___ | ___ | (b) | Business Data Processing | ___ | ___ | ___ | ___ | ___ | ___ | (c) | Animal Care Facilities | ___ | ___ | ___ | ___ | ___ | ___ | (d) | Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | ___ | ___ | ___ | ___ | ___ | ___ | | | | | | |
| (a) | Scientific Computer Operations | ___ | ___ | ___ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) | Business Data Processing | ___ | ___ | ___ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) | Animal Care Facilities | ___ | ___ | ___ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) | Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | ___ | ___ | ___ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|----------------------|----------------|-----|---------------|-------|----------------|-------|--------------|-------|-----------------------|--|---------------|-------|----------------|-------|--------------|-------|-------------------------------|--|---------------|-------|----------------|-------|--------------|-------|--------------------------------------|-------|--|--|--|--|--|--|
| Item No. | Item Description | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.3.0 | <p>Indirect Cost Pools and Allocation Bases</p> <p>(Identify all of the indirect cost pools established for the accumulation of indirect costs, excluding service centers, and the allocation bases used to distribute accumulated indirect costs to Federally sponsored agreements or similar cost objectives within each major function or activity. For all applicable indirect cost pools, enter the applicable Allocation Base Code A through P, Y, or Z, to indicate the basis used for allocating accumulated pool costs to Federally sponsored agreements or similar cost objectives.)</p> <table border="0"> <thead> <tr> <th>Indirect Cost Pools</th> <th>Allocation Base Code</th> </tr> </thead> <tbody> <tr> <td>A. Instruction</td> <td></td> </tr> <tr> <td> ___ On-Campus</td> <td>_____</td> </tr> <tr> <td> ___ Off-Campus</td> <td>_____</td> </tr> <tr> <td> ___ Other 1/</td> <td>_____</td> </tr> <tr> <td>B. Organized Research</td> <td></td> </tr> <tr> <td> ___ On-Campus</td> <td>_____</td> </tr> <tr> <td> ___ Off-Campus</td> <td>_____</td> </tr> <tr> <td> ___ Other 1/</td> <td>_____</td> </tr> <tr> <td>C. Other Sponsored Activities</td> <td></td> </tr> <tr> <td> ___ On-Campus</td> <td>_____</td> </tr> <tr> <td> ___ Off-Campus</td> <td>_____</td> </tr> <tr> <td> ___ Other 1/</td> <td>_____</td> </tr> <tr> <td>D. Other Institutional Activities 1/</td> <td>_____</td> </tr> </tbody> </table> | Indirect Cost Pools | Allocation Base Code | A. Instruction | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | B. Organized Research | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | C. Other Sponsored Activities | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | D. Other Institutional Activities 1/ | _____ | | | | | | |
| Indirect Cost Pools | Allocation Base Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Instruction | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Organized Research | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Other Sponsored Activities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Other Institutional Activities 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.4.0 | <p>Composition of Indirect Cost Pools. (For each pool identified under Items 3.1.0 and 3.2.0, describe on a continuation sheet the major organizational components, subgroupings of expenses, and elements of cost included.)</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 3.5.0 | <p>Composition of Allocation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.)</p> | |
| 3.6.0 | <p>Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations?</p> <p>A. <input type="checkbox"/> Yes</p> <p>B. <input type="checkbox"/> No ^{1/}</p> | |
| | <p>^{1/} Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

III-6

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV- DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|----------------------|-----------------------|--|----------------|----------------------------|--------------------|----------------------|-----------------------|-----------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|---------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|-----------|-------|-------|-------|-------|---|-------|-------|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D 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 allowances are applied to property units; and Code A or B in Column (4) indicating whether or not the estimated 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.)</p> <table border="1"> <thead> <tr> <th>Asset Category</th> <th>Depreciation Method
(1)</th> <th>Useful Life
(2)</th> <th>Property Unit
(3)</th> <th>Residual Value
(4)</th> </tr> </thead> <tbody> <tr><td>(a) Land Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(b) Buildings</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(c) Building Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(d) Leasehold Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(e) Equipment</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(f) Furniture and Fixtures</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(g) Automobiles and Trucks</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(h) Tools</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(i) 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.)</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> </tbody> </table> <p>Column (1)—Depreciation Method Code</p> <p>A. Straight Line
B. Expensed at Acquisition
C. Use Allowance
Y. Other or more than one method ^{1/}</p> <p>Column (2)—Useful Life Code</p> <p>A. Replacement Expense
B. Term of Lease
C. Estimated service life
D. As prescribed for use allowance by Office of Management and Budget Circular No. A-21
Y. Other or more than one method ^{1/}</p> <p>Column (3)—Property Unit Code</p> <p>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/}</p> <p>Column (4)—Residual Value Code</p> <p>A. Residual value is deducted
B. Residual value is not deducted
Y. Other or more than one method ^{1/}</p> | | | | | Asset Category | Depreciation Method
(1) | Useful Life
(2) | Property Unit
(3) | Residual Value
(4) | (a) Land Improvements | _____ | _____ | _____ | _____ | (b) Buildings | _____ | _____ | _____ | _____ | (c) Building Improvements | _____ | _____ | _____ | _____ | (d) Leasehold Improvements | _____ | _____ | _____ | _____ | (e) Equipment | _____ | _____ | _____ | _____ | (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | (h) Tools | _____ | _____ | _____ | _____ | (i) 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.) | _____ | _____ | _____ | _____ |
| Asset Category | Depreciation Method
(1) | Useful Life
(2) | Property Unit
(3) | Residual Value
(4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Land Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Buildings | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Building Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Leasehold Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Equipment | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Tools | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) 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.) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <p>^{1/} Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

IV-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 4.1.1 | <p>Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes
B. <input type="checkbox"/> No 1/</p> | |
| 4.2.0 | <p>Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Yes
B. <input type="checkbox"/> No</p> | |
| 4.3.0 | <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. <input type="checkbox"/> Excluded from determination of sponsored agreement costs.
B. <input type="checkbox"/> Credited or charged currently to the same goals to which the depreciation of the assets was originally charged.
C. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved.
D. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account.
Y. <input type="checkbox"/> Other(s) 1/
Z. <input type="checkbox"/> Not applicable</p> | |
| 4.4.0 | <p>Criteria for Capitalization. (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)</p> <p>A. Minimum Dollar Amount _____
B. Minimum Life Years _____</p> | |
| 4.5.0 | <p>Group or Mass Purchase. Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes 1/
B. <input type="checkbox"/> No</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

IV-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART V. OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| Part V | | |
| 5.1.0 | <p>Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input type="checkbox"/> Cash
B. <input type="checkbox"/> Accrual 1/</p> | |
| 5.2.0 | <p>Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.)</p> <p>A. <input type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate.
B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool.
C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs.
D. <input type="checkbox"/> Combination of methods 1/
Y. <input type="checkbox"/> Other 1/</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

V-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS | |
|--|---|---|--|
| Item No. | | NAME OF REPORTING UNIT | |
| Item Description | | | |
| Instructions for Part VI | | | |
| This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization 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. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page ii, General Instructions) | | | |
| 6.1.0 | Pension Plans. | | |
| 6.1.1 | Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.) | | |
| | Type of Plan | Number of Plans | |
| | A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | |
| | B. <input type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | |
| | C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/ | <input type="text"/> | |
| 6.1.2 | Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) | | |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

VI-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS | |
|---|---|---|--|
| Item No. | | NAME OF REPORTING UNIT | |
| Item Description | | | |
| 6.2.0 | Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRBs). (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.) | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| 6.2.1 | Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) | | |
| 6.3.0 | Self-Insurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) | | |
| | A. <input type="checkbox"/> When accrued (book accrual only) | | |
| | B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund | | |
| | C. <input type="checkbox"/> When contributions are made to a forfeitable fund | | |
| | D. <input type="checkbox"/> When the benefits are paid to an employee | | |
| | E. <input type="checkbox"/> When amounts are paid to an employee welfare plan | | |
| | Y. <input type="checkbox"/> Other or more than one method 1/ | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| 6.4.0 | Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.) | | |
| 6.4.1 | Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) | | |
| | A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves) | | |
| | B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability | | |
| | C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability | | |
| | D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund | | |
| | Y. <input type="checkbox"/> Other or more than one method 1/ | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

VI-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI:
DEFERRED COMPENSATION AND INSURANCE COSTS
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item Description | |
| 6.4.2 | <p>Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.</p> <p>D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VII: CENTRAL SYSTEM OR GROUP EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| | <p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instructions for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that 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 VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> | |
| 7.1.0 | <p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> | |
| 7.2.0 | <p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefiting segments.</p> <p>D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorated or allocation basis and the basis of such charges. If none, so state.</p> | |

FORM CASB DS-2 (REV 10/94)

VII-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART II - DIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-----------------|--|--|------------------|-----------------|-----------------|---|-----|-----|-----|---|-----|-----|-----|--|-----|-----|-----|----------------|-----|-----|-----|--|-----|-----|-----|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.8.0 | <p>Cost Transfers. When Federally sponsored agreements or similar cost objectives are credited for cost transfers to other projects, grants or contracts, is the credit amount for direct personal services, materials, other direct charges and applicable indirect costs always based on the same amount(s) or rate(s) (e.g., direct labor rate, indirect cost(s) originally used to charge or allocate costs to the project (Consider transactions where the original charge and the credit occur in different cost accounting periods). (Mark one, if "No", explain on a continuation sheet how the credit differs from original charge.)</p> <p> <input type="checkbox"/> Yes
 <input type="checkbox"/> No </p> | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2.9.0 | <p>Interorganizational Transfers. This item is directed only to those materials, supplies, and services which are, or will be transferred to you from other segments of the educational institution. (Mark the appropriate line(s) in each column to indicate the basis used by you as transferee to charge the cost or price of interorganizational transfers of materials, supplies, and services to Federally sponsored agreements or similar cost objectives. If more than one line is marked in a column, explain on a continuation sheet.)</p> <table border="1"> <thead> <tr> <th></th> <th>Materials
(1)</th> <th>Supplies
(2)</th> <th>Services
(3)</th> </tr> </thead> <tbody> <tr> <td>A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses.</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>B. At full cost <u>including</u> indirect costs attributable to group or central office expenses.</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>C. At established catalog or market price or prices based on adequate competition.</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>Y. Other(s) 1/</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>Z. Interorganizational transfers are not applicable.</td> <td>---</td> <td>---</td> <td>---</td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | | | Materials
(1) | Supplies
(2) | Services
(3) | A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | --- | --- | --- | B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | --- | --- | --- | C. At established catalog or market price or prices based on adequate competition. | --- | --- | --- | Y. Other(s) 1/ | --- | --- | --- | Z. Interorganizational transfers are not applicable. | --- | --- | --- |
| | Materials
(1) | Supplies
(2) | Services
(3) | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. At full cost <u>excluding</u> indirect costs attributable to group or central office expenses. | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. At full cost <u>including</u> indirect costs attributable to group or central office expenses. | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. At established catalog or market price or prices based on adequate competition. | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | |
| Y. Other(s) 1/ | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | |
| Z. Interorganizational transfers are not applicable. | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

II-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III - INDIRECT COSTS
NAME OF REPORTING UNIT | | |
|---|---|---|--|--|
| Item No. | Item Description | | | |
| | <p>Instructions for Part III</p> <p>Institutions should disclose how the segment's total indirect costs are identified and accumulated in specific indirect cost categories and allocated to applicable indirect cost pools and service centers within each major function or activity, how service center costs are accumulated and "billed" to users, and the specific indirect cost pools and allocation bases used to calculate the indirect cost rates that are used to allocate accumulated indirect costs to Federally sponsored agreements or similar final cost objectives. A continuation sheet should be used wherever additional space is required or when a response requires further explanation to ensure clarity and understanding.</p> <p>The following Allocation Base Codes are provided for use in connection with Items 3.1.0 and 3.3.0.</p> <p> A. Direct Charge or Allocation
 B. Total Expenditures
 C. Modified Total Cost Basis
 D. Modified Total Direct Cost Basis
 E. Salaries and Wages
 F. Salaries, Wages and Fringe Benefits
 G. Number of Employees (head count)
 H. Number of Employees (full-time equivalent basis)
 I. Number of Students (head count)
 J. Number of Students (full-time equivalent basis)
 K. Student Hours -- classroom and work performed
 L. Square Footage
 M. Usage
 N. Unit of Product
 O. Total Production
 P. More than one base (Separate Cost Groupings) 1/
 Y. Other(s) 1/
 Z. Category or Pool not applicable </p> <p>1/ List on a continuation sheet, the category and subgrouping(s) of expense involved and the allocation base(s) used.</p> | | | |

FORM CASB DS-2 (REV 10/94)

III-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|---------------------|--|------------------------|---------------------|----------------------|---------------------|--|--|--|--|----------|--|--|--|-----------|--|--|--|---------------------------------|--|--|--|-------------|--|--|--|-------------------------------|--|--|--|--|--|--|--|---------------------------------|--|--|--|---------------------------------------|--|--|--|-------------|--|--|--|---|--|--|--|--------------|--|--|--|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1.0 | <p>Indirect Cost Categories - Accumulation and Allocation. This item is directed at the identification, accumulation and allocation of all indirect costs of the institution. (Under the column heading, "Accumulation Method," insert "Yes" or "No" to indicate if the cost elements included in each indirect cost category are identified, recorded and accumulated in the institution's formal accounting system. If "No," describe on a continuation sheet, how the cost elements included in the indirect cost category are identified and accumulated. Under the column heading "Allocation Base," enter one of the allocation base codes A through P, Y, or Z, to indicate the basis used for allocating the accumulated costs of each indirect cost category to other applicable indirect cost categories, indirect cost pools, other institutional activities, specialized service facilities and other service centers. Under the column heading "Allocation Sequence," insert 1, 2, or 3 next to each of the first three indirect cost categories to indicate the sequence of the allocation process. If cross-allocation techniques are used, insert "CA." If an indirect cost category listed in this section is not used, insert "NA.")</p> <table border="1"> <thead> <tr> <th>Indirect Cost Category</th> <th>Accumulation Method</th> <th>Allocation Base Code</th> <th>Allocation Sequence</th> </tr> </thead> <tbody> <tr> <td>(a) Depreciation/Use Allowances/Interest</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Building</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Equipment</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Capital Improvements to Land 1/</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Interest 1/</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(c) General Administration and General Expense</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(d) Departmental Administration</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(e) Sponsored Projects Administration</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(f) Library</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(g) Student Administration and Services</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(h) Other 1/</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | | Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | (a) Depreciation/Use Allowances/Interest | | | | Building | | | | Equipment | | | | Capital Improvements to Land 1/ | | | | Interest 1/ | | | | (b) Operation and Maintenance | | | | (c) General Administration and General Expense | | | | (d) Departmental Administration | | | | (e) Sponsored Projects Administration | | | | (f) Library | | | | (g) Student Administration and Services | | | | (h) Other 1/ | | | |
| Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Depreciation/Use Allowances/Interest | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Building | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Equipment | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Improvements to Land 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Operation and Maintenance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) General Administration and General Expense | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Departmental Administration | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Sponsored Projects Administration | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Library | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Student Administration and Services | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Other 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94) III-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------------------------------|--|--|--|--|--|--|------------------------------|--|--|--|--|--|--|----------------------------|--|--|--|--|--|--|---|--|--|--|--|--|--|-------|--|--|--|--|--|--|-------|--|--|--|--|--|--|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.2.0 | <p>Service Centers. Service centers are departments or functional units which perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include "recharge centers" and the "specialized service facilities" defined in Section J of Circular A-21. (The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter "Z" in Column 1, if not applicable.)</p> <table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td>(a) Scientific Computer Operations</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(b) Business Data Processing</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(c) Animal Care Facilities</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>_____</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>_____</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>(1) Charge Code: Use code "A" if the service center costs are billed only as direct costs of final cost objectives; code "B" if billed only to indirect cost categories or indirect cost pools; code "C" if billed to both direct and indirect cost objectives.</p> <p>(2) Billing Code: Code "A" - center receives an allocation of all applicable indirect costs; Code "B" - partial allocation of indirect costs; Code "C" - no allocation of indirect costs.</p> <p>(3) Billing Rate Code: Code "A" - billing rates are based on historical costs; Code "B" - rates are based on projected costs; Code "C" - rates are based on a comparison of historical and projected costs; Code "D" - billings are based on the actual costs of the billing period; Code "Y" - other (explain on a Continuation Sheet).</p> <p>(4) User Charges Code: Code "A" - all users are charged at the same billing rates; Code "B" - some users are charged at different rates than other users (explain on a Continuation Sheet).</p> <p>(5) Actual Costs vs. Revenue Code: Code "A" - billings (revenue) are compared to actual costs (expended) at least annually; Code "B" - billings are compared to actual costs less frequently than annually.</p> <p>(6) Variance Code: Code "A" - Annual variances between billed and actual costs are prorated to users (as credits or charges); Code "B" - variances are carried forward as adjustments to billing rates or future periods; Code "C" - annual variances are charged or credited to indirect costs; Code "Y" - other (explain on a Continuation Sheet).</p> | | | | | (1) | (2) | (3) | (4) | (5) | (6) | (a) Scientific Computer Operations | | | | | | | (b) Business Data Processing | | | | | | | (c) Animal Care Facilities | | | | | | | (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | | | | | | | _____ | | | | | | | _____ | | | | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Scientific Computer Operations | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Business Data Processing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Animal Care Facilities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94) III-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--------------------|----------------------|----------------|--|---------------|-------|----------------|-------|--------------|-------|-----------------------|--|---------------|-------|----------------|-------|--------------|-------|-------------------------------|--|---------------|-------|----------------|-------|--------------|-------|--------------------------------------|--|--|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.3.0 | <p>Indirect Cost Pools and Allocation Bases</p> <p>(Identify all of the indirect cost pools established for the accumulation of indirect costs, excluding service centers, and the allocation bases used to distribute accumulated indirect costs to Federally sponsored agreements or similar cost objectives within each major function or activity. For all applicable indirect cost pools, enter the applicable Allocation Base Code A through P, Y, or Z, to indicate the basis used for allocating accumulated pool costs to Federally sponsored agreements or similar cost objectives.)</p> <table border="0"> <thead> <tr> <th style="text-align: left;">Indirect Cost Base</th> <th style="text-align: left;">Allocation Base Code</th> </tr> </thead> <tbody> <tr> <td colspan="2">A. Instruction</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">B. Organized Research</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">C. Other Sponsored Activities</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">D. Other Institutional Activities 1/</td> </tr> <tr> <td></td> <td>_____</td> </tr> </tbody> </table> | | Indirect Cost Base | Allocation Base Code | A. Instruction | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | B. Organized Research | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | C. Other Sponsored Activities | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | D. Other Institutional Activities 1/ | | | _____ |
| Indirect Cost Base | Allocation Base Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Instruction | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Organized Research | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Other Sponsored Activities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Other Institutional Activities 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.4.0 | <p>Composition of Indirect Cost Pools. (For each pool identified under Items 3.1.0 and 3.2.0, describe on a continuation sheet the major organizational components, subgroupings of expenses, and elements of cost included.)</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 3.5.0 | <p>Composition of Allocation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.)</p> | |
| 3.6.0 | <p>Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations?</p> <p>A. ___ Yes</p> <p>B. ___ No 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

III-5

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-------------------|--------------------|--|----------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|---------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|-----------|-------|-------|-------|-------|---|-------|-------|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Part IV | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D 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 allowances are applied to property units, and Code A or B in Column (4) indicating whether or not the estimated 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.)</p> <table border="1"> <thead> <tr> <th>Asset Category</th> <th>Depreciation Method (1)</th> <th>Useful Life (2)</th> <th>Property Unit (3)</th> <th>Residual Value (4)</th> </tr> </thead> <tbody> <tr><td>(a) Land Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(b) Buildings</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(c) Building Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(d) Leasehold Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(e) Equipment</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(f) Furniture and Fixtures</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(g) Automobiles and Trucks</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(h) Tools</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(i) 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.)</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> </tbody> </table> <p>Column (1)—Depreciation Method Code
 A. Straight Line
 B. Expensed at Acquisition
 C. Use Allowance
 Y. Other or more than one method 1/</p> <p>Column (2)—Useful Life Code
 A. Replacement Expense
 B. Term of Lease
 C. Estimated service life
 D. As prescribed for use allowance by Office of Management and Budget Circular No. A-21
 Y. Other or more than one method 1/</p> <p>Column (3)—Property Unit 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/</p> <p>Column (4)—Residual Value Code
 A. Residual value is deducted
 B. Residual value is not deducted
 Y. Other or more than one method 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | Asset Category | Depreciation Method (1) | Useful Life (2) | Property Unit (3) | Residual Value (4) | (a) Land Improvements | _____ | _____ | _____ | _____ | (b) Buildings | _____ | _____ | _____ | _____ | (c) Building Improvements | _____ | _____ | _____ | _____ | (d) Leasehold Improvements | _____ | _____ | _____ | _____ | (e) Equipment | _____ | _____ | _____ | _____ | (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | (h) Tools | _____ | _____ | _____ | _____ | (i) 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.) | _____ | _____ | _____ | _____ |
| Asset Category | Depreciation Method (1) | Useful Life (2) | Property Unit (3) | Residual Value (4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Land Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Buildings | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Building Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Leasehold Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Equipment | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Tools | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) 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.) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

IV-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | |
|---|---|--|--|--|--|
| Item No. | Item Description | | | | |
| 4.1.1 | <p>Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. _____ Yes
 B. _____ No 1/</p> | | | | |
| 4.2.0 | <p>Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. _____ Yes
 B. _____ No</p> | | | | |
| 4.3.0 | <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. _____ Excluded from determination of sponsored agreement costs.
 B. _____ Credited or charged currently to the same goals to which the depreciation of the assets was originally charged.
 C. _____ Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved.
 D. _____ Not accounted for separately, but reflected in the depreciation reserve account.
 Y. _____ Other(s) 1/
 Z. _____ Not applicable</p> | | | | |
| 4.4.0 | <p>Criteria for Capitalization. (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)</p> <p>A. Minimum Dollar Amount _____
 B. Minimum Life Years _____</p> | | | | |
| 4.5.0 | <p>Group or Mass Purchase. Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. _____ Yes 1/
 B. _____ No</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | |

FORM CASB DS-2 (REV 10/94)

IV-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675
EDUCATIONAL INSTITUTIONS | | PART V- OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| Part V | | |
| 5.1.0 | <p>Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input type="checkbox"/> Cash</p> <p>B. <input type="checkbox"/> Accrual 1/</p> | |
| 5.2.0 | <p>Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.)</p> <p>A. <input type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate.</p> <p>B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool.</p> <p>C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs.</p> <p>D. <input type="checkbox"/> Combination of methods 1/</p> <p>Y. <input type="checkbox"/> Other 1/</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASS DS-2 (REV 10/94)

V-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS
NAME OF REPORTING UNIT | | | | | | | | |
|--|---|---|--------------|-----------------|--|----------------------|---|----------------------|---|----------------------|
| Item No. | Item Description | | | | | | | | | |
| Instructions for Part VI | | | | | | | | | | |
| <p>This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.</p> <p>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. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page II, General Instructions)</p> | | | | | | | | | | |
| 6.1.0 | Pension Plans. | | | | | | | | | |
| 6.1.1 | <p>Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)</p> <table border="1"> <thead> <tr> <th>Type of Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s)</td> <td><input type="text"/></td> </tr> <tr> <td>B. <input type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution</td> <td><input type="text"/></td> </tr> <tr> <td>C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/</td> <td><input type="text"/></td> </tr> </tbody> </table> | | Type of Plan | Number of Plans | A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | B. <input type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/ | <input type="text"/> |
| Type of Plan | Number of Plans | | | | | | | | | |
| A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | | | | | | | | | |
| B. <input type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | | | | | | | | | |
| C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/ | <input type="text"/> | | | | | | | | | |
| 6.1.2 | <p>Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | |

FORM CASS DS-2 (REV 10/94)

VI-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS |
|---|---|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item Description | |
| 6.2.0 | <p><u>Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRBs).</u> (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)</p> <p>Z. <input type="checkbox"/> Not Applicable</p> | |
| 6.2.1 | <p><u>Determination of Annual PRB Costs.</u> (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> | |
| 6.3.0 | <p><u>Self-Insurance Programs (Employee Group Insurance).</u> Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When accrued (book accrual only)
 B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund
 C. <input type="checkbox"/> When contributions are made to a forfeitable fund
 D. <input type="checkbox"/> When the benefits are paid to an employee
 E. <input type="checkbox"/> When amounts are paid to an employee welfare plan
 Y. <input type="checkbox"/> Other or more than one method 1/
 Z. <input type="checkbox"/> Not Applicable</p> | |
| 6.4.0 | <p><u>Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)</u></p> | |
| 6.4.1 | <p><u>Worker's Compensation and Liability.</u> Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves)
 B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability
 C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability
 D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund
 Y. <input type="checkbox"/> Other or more than one method 1/
 Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS |
|---|--|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item Description | |
| 6.4.2 | <p><u>Casualty Insurance.</u> Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)
 B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs
 C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.
 D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)
 Y. <input type="checkbox"/> Other or more than one method 1/
 Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI: CENTRAL SYSTEM OR GROUP EXPENSES
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item Description | |
| | <p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instructions for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that 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 VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> | |
| 7.1.0 | <p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> | |
| 7.2.0 | <p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <ol style="list-style-type: none"> The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief. How the costs of the services are identified and accumulated. The basis used to allocate the accumulated costs to the benefitting segments. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state. Any fixed management fees that are charged to a segment(s) in lieu of a prorata or allocation basis and the basis of such charges. If none, so state. | |

FORM CASB DS-2 (REV 10/94)

VII-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III: INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| | <p>Instructions for Part III</p> <p>Institutions should disclose how the segment's total indirect costs are identified and accumulated in specific indirect cost categories and allocated to applicable indirect cost pools and service centers within each major function or activity, how service center costs are accumulated and "billed" to users, and the specific indirect cost pools and allocation bases used to calculate the indirect cost rates that are used to allocate accumulated indirect costs to Federally sponsored agreements or similar final cost objectives. A continuation sheet should be used wherever additional space is required or when a response requires further explanation to ensure clarity and understanding.</p> <p>The following Allocation Base Codes are provided for use in connection with items 3.1.0 and 3.3.0.</p> <ol style="list-style-type: none"> Direct Charge or Allocation Total Expenditures Modified Total Cost Basis Modified Total Direct Cost Basis Salaries and Wages Salaries, Wages and Fringe Benefits Number of Employees (head count) Number of Employees (full-time equivalent basis) Number of Students (head count) Number of Students (full-time equivalent basis) Student Hours -- classroom and work performed Square Footage Usage Unit of Product Total Production More than one base (Separate Cost Groupings) 1/ Other(s) 1/ Category or Pool not applicable <p>1/ List on a continuation sheet, the category and subgrouping(s) of expense involved and the allocation base(s) used.</p> | |

FORM CASB DS-2 (REV 10/94)

III-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|---------------------|--|------------------------|---------------------|----------------------|---------------------|--|--|--|--|----------|--|--|--|-----------|--|--|--|---------------------------------|--|--|--|-------------|--|--|--|-------------------------------|--|--|--|--|--|--|--|---------------------------------|--|--|--|---------------------------------------|--|--|--|-------------|--|--|--|---|--|--|--|--------------|--|--|--|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1.0 | <p>Indirect Cost Categories - Accumulation and Allocation. This item is directed at the identification, accumulation and allocation of all indirect costs of the institution. (Under the column heading, "Accumulation Method," insert "Yes" or "No" to indicate if the cost elements included in each indirect cost category are identified, recorded and accumulated in the institution's formal accounting system. If "No," describe on a continuation sheet, how the cost elements included in the indirect cost category are identified and accumulated. Under the column heading "Allocation Base," enter one of the allocation base codes A through P, Y, or Z, to indicate the basis used for allocating the accumulated costs of each indirect cost category to other applicable indirect cost categories, indirect cost pools, other institutional activities, specialized service facilities and other service centers. Under the column heading "Allocation Sequence," insert 1, 2, or 3 next to each of the first three indirect cost categories to indicate the sequence of the allocation process. If cross-allocation techniques are used, insert "CA." If an indirect cost category listed in this section is not used, insert "NA.")</p> <table border="1"> <thead> <tr> <th>Indirect Cost Category</th> <th>Accumulation Method</th> <th>Allocation Base Code</th> <th>Allocation Sequence</th> </tr> </thead> <tbody> <tr> <td>(a) Depreciation/Use Allowances/Interest</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Building</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Equipment</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Capital Improvements to Land 1/</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Interest 1/</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(c) General Administration and General Expense</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(d) Departmental Administration</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(e) Sponsored Projects Administration</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(f) Library</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(g) Student Administration and Services</td> <td></td> <td></td> <td></td> </tr> <tr> <td>(h) Other 1/</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | | Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | (a) Depreciation/Use Allowances/Interest | | | | Building | | | | Equipment | | | | Capital Improvements to Land 1/ | | | | Interest 1/ | | | | (b) Operation and Maintenance | | | | (c) General Administration and General Expense | | | | (d) Departmental Administration | | | | (e) Sponsored Projects Administration | | | | (f) Library | | | | (g) Student Administration and Services | | | | (h) Other 1/ | | | |
| Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Depreciation/Use Allowances/Interest | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Building | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Equipment | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Improvements to Land 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Operation and Maintenance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) General Administration and General Expense | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Departmental Administration | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Sponsored Projects Administration | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Library | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Student Administration and Services | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Other 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94) III-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|------------------------------------|--|--|--|--|--|--|------------------------------|--|--|--|--|--|--|----------------------------|--|--|--|--|--|--|---|--|--|--|--|--|--|-------|--|--|--|--|--|--|-------|--|--|--|--|--|--|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.2.0 | <p>Service Centers. Service centers are departments or functional units which perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include "recharge centers" and the "specialized service facilities" defined in Section J of Circular A-21. (The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter "Z" in Column 1, if not applicable.)</p> <table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td>(a) Scientific Computer Operations</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(b) Business Data Processing</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(c) Animal Care Facilities</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>_____</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>_____</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>(1) Charge Code: Use code "A" if the service center costs are billed only as direct costs of final cost objectives; code "B" if billed only to indirect cost categories or indirect cost pools; code "C" if billed to both direct and indirect cost objectives.</p> <p>(2) Billing Code: Code "A" - center receives an allocation of all applicable indirect costs; Code "B" - partial allocation of indirect costs; Code "C" - no allocation of indirect costs.</p> <p>(3) Billing Rate Code: Code "A" - billing rates are based on historical costs; Code "B" - rates are based on projected costs; Code "C" - rates are based on a comparison of historical and projected costs; Code "D" - billings are based on the actual costs of the billing period; Code "Y" - other (explain on a Continuation Sheet).</p> <p>(4) User Charges Code: Code "A" - all users are charged at the same billing rates; Code "B" - some users are charged at different rates than other users (explain on a Continuation Sheet).</p> <p>(5) Actual Costs vs. Revenue Code: Code "A" - billings (revenue) are compared to actual costs (expended) at least annually; Code "B" - billings are compared to actual costs less frequently than annually.</p> <p>(6) Variance Code: Code "A" - Annual variances between billed and actual costs are prorated to users (as credits or charges); Code "B" - variances are carried forward as adjustments to billing rates or future periods; Code "C" - annual variances are charged or credited to indirect costs; Code "Y" - other (explain on a Continuation Sheet).</p> | | | | | (1) | (2) | (3) | (4) | (5) | (6) | (a) Scientific Computer Operations | | | | | | | (b) Business Data Processing | | | | | | | (c) Animal Care Facilities | | | | | | | (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | | | | | | | _____ | | | | | | | _____ | | | | | | |
| | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Scientific Computer Operations | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Business Data Processing | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Animal Care Facilities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94) III-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--------------------|----------------------|----------------|--|---------------|-------|----------------|-------|--------------|-------|-----------------------|--|---------------|-------|----------------|-------|--------------|-------|-------------------------------|--|---------------|-------|----------------|-------|--------------|-------|--------------------------------------|--|--|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.3.0 | <p>Indirect Cost Pools and Allocation Bases</p> <p>(Identify all of the indirect cost pools established for the accumulation of indirect costs, excluding service centers, and the allocation bases used to distribute accumulated indirect costs to Federally sponsored agreements or similar cost objectives within each major function or activity. For all applicable indirect cost pools, enter the applicable Allocation Base Code A through P, Y, or Z, to indicate the basis used for allocating accumulated pool costs to Federally sponsored agreements or similar cost objectives.)</p> <table border="0"> <thead> <tr> <th style="text-align: left;">Indirect Cost Base</th> <th style="text-align: left;">Allocation Base Code</th> </tr> </thead> <tbody> <tr> <td colspan="2">A. Instruction</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">B. Organized Research</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">C. Other Sponsored Activities</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">D. Other Institutional Activities 1/</td> </tr> <tr> <td></td> <td>_____</td> </tr> </tbody> </table> | | Indirect Cost Base | Allocation Base Code | A. Instruction | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | B. Organized Research | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | C. Other Sponsored Activities | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | D. Other Institutional Activities 1/ | | | _____ |
| Indirect Cost Base | Allocation Base Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Instruction | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Organized Research | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Other Sponsored Activities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Other Institutional Activities 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.4.0 | <p>Composition of Indirect Cost Pools. (For each pool identified under Items 3.1.0 and 3.2.0, describe on a continuation sheet the major organizational components, subgroupings of expenses, and elements of cost included.)</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 3.5.0 | <p>Composition of Allocation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.)</p> | |
| 3.6.0 | <p>Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations?</p> <p>A. ___ Yes</p> <p>B. ___ No 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

III-5

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-------------------|--------------------|--|----------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|---------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|-----------|-------|-------|-------|-------|---|-------|-------|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Part IV | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D 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 allowances are applied to property units, and Code A or B in Column (4) indicating whether or not the estimated 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.)</p> <table border="1"> <thead> <tr> <th>Asset Category</th> <th>Depreciation Method (1)</th> <th>Useful Life (2)</th> <th>Property Unit (3)</th> <th>Residual Value (4)</th> </tr> </thead> <tbody> <tr><td>(a) Land Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(b) Buildings</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(c) Building Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(d) Leasehold Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(e) Equipment</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(f) Furniture and Fixtures</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(g) Automobiles and Trucks</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(h) Tools</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(i) 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.)</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> </tbody> </table> <p>Column (1)—Depreciation Method Code
 A. Straight Line
 B. Expensed at Acquisition
 C. Use Allowance
 Y. Other or more than one method 1/</p> <p>Column (2)—Useful Life Code
 A. Replacement Expense
 B. Term of Lease
 C. Estimated service life
 D. As prescribed for use allowance by Office of Management and Budget Circular No. A-21
 Y. Other or more than one method 1/</p> <p>Column (3)—Property Unit 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/</p> <p>Column (4)—Residual Value Code
 A. Residual value is deducted
 B. Residual value is not deducted
 Y. Other or more than one method 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | Asset Category | Depreciation Method (1) | Useful Life (2) | Property Unit (3) | Residual Value (4) | (a) Land Improvements | _____ | _____ | _____ | _____ | (b) Buildings | _____ | _____ | _____ | _____ | (c) Building Improvements | _____ | _____ | _____ | _____ | (d) Leasehold Improvements | _____ | _____ | _____ | _____ | (e) Equipment | _____ | _____ | _____ | _____ | (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | (h) Tools | _____ | _____ | _____ | _____ | (i) 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.) | _____ | _____ | _____ | _____ |
| Asset Category | Depreciation Method (1) | Useful Life (2) | Property Unit (3) | Residual Value (4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Land Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Buildings | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Building Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Leasehold Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Equipment | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Tools | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) 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.) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | |
|---|---|--|--|--|--|
| Item No. | Item Description | | | | |
| 4.1.1 | <p>Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. _____ Yes
 B. _____ No 1/</p> | | | | |
| 4.2.0 | <p>Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. _____ Yes
 B. _____ No</p> | | | | |
| 4.3.0 | <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. _____ Excluded from determination of sponsored agreement costs.
 B. _____ Credited or charged currently to the same goals to which the depreciation of the assets was originally charged.
 C. _____ Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved.
 D. _____ Not accounted for separately, but reflected in the depreciation reserve account.
 Y. _____ Other(s) 1/
 Z. _____ Not applicable</p> | | | | |
| 4.4.0 | <p>Criteria for Capitalization. (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)</p> <p>A. Minimum Dollar Amount _____
 B. Minimum Life Years _____</p> | | | | |
| 4.5.0 | <p>Group or Mass Purchase. Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. _____ Yes 1/
 B. _____ No</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675
EDUCATIONAL INSTITUTIONS | | PART V- OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| Part V | | |
| 5.1.0 | <p>Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input type="checkbox"/> Cash</p> <p>B. <input type="checkbox"/> Accrual 1/</p> | |
| 5.2.0 | <p>Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.)</p> <p>A. <input type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate.</p> <p>B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool.</p> <p>C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs.</p> <p>D. <input type="checkbox"/> Combination of methods 1/</p> <p>Y. <input type="checkbox"/> Other 1/</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASS DS-2 (REV 10/94)

V-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS
NAME OF REPORTING UNIT | | | | | | | | |
|--|--|---|--------------|-----------------|--|----------------------|--|----------------------|---|----------------------|
| Item No. | Item Description | | | | | | | | | |
| Instructions for Part VI | | | | | | | | | | |
| <p>This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.</p> <p>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. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page II, General Instructions)</p> | | | | | | | | | | |
| 5.1.0 | Pension Plans. | | | | | | | | | |
| 6.1.1 | <p>Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)</p> <table border="1"> <thead> <tr> <th>Type of Plan</th> <th>Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s)</td> <td><input type="text"/></td> </tr> <tr> <td>B. <input type="checkbox"/> Institution uses TIAA/CRF plan or other defined contribution plan that is managed by an organization not affiliated with the institution</td> <td><input type="text"/></td> </tr> <tr> <td>C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/</td> <td><input type="text"/></td> </tr> </tbody> </table> | | Type of Plan | Number of Plans | A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | B. <input type="checkbox"/> Institution uses TIAA/CRF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/ | <input type="text"/> |
| Type of Plan | Number of Plans | | | | | | | | | |
| A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | | | | | | | | | |
| B. <input type="checkbox"/> Institution uses TIAA/CRF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | | | | | | | | | |
| C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/ | <input type="text"/> | | | | | | | | | |
| 6.1.2 | <p>Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | |

FORM CASS DS-2 (REV 10/94)

VI-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS |
|---|--|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item Description | |
| 6.2.0 | <p>Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRBs). (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)</p> <p>Z. <input type="checkbox"/> Not Applicable</p> | |
| 6.2.1 | <p>Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> | |
| 6.3.0 | <p>Self-Insurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When accrued (book accrual only)</p> <p>B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund</p> <p>C. <input type="checkbox"/> When contributions are made to a forfeitable fund</p> <p>D. <input type="checkbox"/> When the benefits are paid to an employee</p> <p>E. <input type="checkbox"/> When amounts are paid to an employee welfare plan</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> | |
| 6.4.0 | <p>Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)</p> | |
| 6.4.1 | <p>Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability</p> <p>D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS |
|---|---|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item Description | |
| 6.4.2 | <p>Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.</p> <p>D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI: CENTRAL SYSTEM OR GROUP EXPENSES
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item Description | |
| | <p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instructions for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that 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 VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> | |
| 7.1.0 | <p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> | |
| 7.2.0 | <p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefiting segments.</p> <p>D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorata or allocation basis and the basis of such charges. If none, so state.</p> | |

FORM CASB DS-2 (REV 10/94)

VII-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III: INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|---------------------|--|------------------------|---------------------|----------------------|---------------------|--|-----|-----|-----|----------|-----|-----|-----|-----------|-----|-----|-----|---------------------------------|-----|-----|-----|-------------|-----|-----|-----|-------------------------------|-----|-----|-----|--|-----|-----|-----|---------------------------------|-----|-----|-----|---------------------------------------|-----|-----|-----|-------------|-----|-----|-----|---|-----|-----|-----|--------------|-----|-----|-----|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.1.0 | <p><u>Indirect Cost Categories - Accumulation and Allocation.</u> This item is directed at the identification, accumulation and allocation of all indirect costs of the institution. (Under the column heading, "Accumulation Method," insert "Yes" or "No" to indicate if the cost elements included in each indirect cost category are identified, recorded and accumulated in the institution's formal accounting system. If "No," describe on a continuation sheet, how the cost elements included in the indirect cost category are identified and accumulated. Under the column heading "Allocation Base," enter one of the allocation base codes A through P, Y, or Z, to indicate the basis used for allocating the accumulated costs of each indirect cost category to other applicable indirect cost categories, indirect cost pools, other institutional activities, specialized service facilities and other service centers. Under the column heading "Allocation Sequence," insert 1, 2, or 3 next to each of the first three indirect cost categories to indicate the sequence of the allocation process. If cross-allocation techniques are used, insert "CA." If an indirect cost category listed in this section is not used, insert "NA.")</p> <table border="1"> <thead> <tr> <th>Indirect Cost Category</th> <th>Accumulation Method</th> <th>Allocation Base Code</th> <th>Allocation Sequence</th> </tr> </thead> <tbody> <tr> <td>(a) Depreciation/Use Allowances/Interest</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td> Building</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td> Equipment</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td> Capital Improvements to Land 1/</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td> Interest 2/</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(b) Operation and Maintenance</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(c) General Administration and General Expense</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(d) Departmental Administration</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(e) Sponsored Projects Administration</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(f) Library</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(g) Student Administration and Services</td> <td>___</td> <td>___</td> <td>___</td> </tr> <tr> <td>(h) Other 3/</td> <td>___</td> <td>___</td> <td>___</td> </tr> </tbody> </table> <p>1/ Describe on a Continuation Sheet.</p> | | | | Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | (a) Depreciation/Use Allowances/Interest | ___ | ___ | ___ | Building | ___ | ___ | ___ | Equipment | ___ | ___ | ___ | Capital Improvements to Land 1/ | ___ | ___ | ___ | Interest 2/ | ___ | ___ | ___ | (b) Operation and Maintenance | ___ | ___ | ___ | (c) General Administration and General Expense | ___ | ___ | ___ | (d) Departmental Administration | ___ | ___ | ___ | (e) Sponsored Projects Administration | ___ | ___ | ___ | (f) Library | ___ | ___ | ___ | (g) Student Administration and Services | ___ | ___ | ___ | (h) Other 3/ | ___ | ___ | ___ |
| Indirect Cost Category | Accumulation Method | Allocation Base Code | Allocation Sequence | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Depreciation/Use Allowances/Interest | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Building | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Equipment | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Improvements to Land 1/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interest 2/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Operation and Maintenance | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) General Administration and General Expense | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Departmental Administration | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Sponsored Projects Administration | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Library | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Student Administration and Services | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Other 3/ | ___ | ___ | ___ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|-----|-----|-----|-----|-----|-----|-----|-----|------------------------------------|-----|-----|-----|-----|-----|-----|------------------------------|-----|-----|-----|-----|-----|-----|----------------------------|-----|-----|-----|-----|-----|-----|---|-----|-----|-----|-----|-----|-----|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.2.0 | <p>Service Centers. Service centers are departments or functional units which perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include "recharge centers" and the "specialized service facilities" defined in Section J of Circular A-21. (The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter "Z" in Column 1, if not applicable.)</p> <table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td>(a) Scientific Computer Operations</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>(b) Business Data Processing</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>(c) Animal Care Facilities</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>(d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> </tr> </tbody> </table> <p>(1) Charge Code: Use code "A" if the service center costs are billed only as direct costs of final cost objectives; code "B" if billed only to indirect cost categories or indirect cost pools; code "C" if billed to both direct and indirect cost objectives.</p> <p>(2) Billing Code: Code "A" - center receives an allocation of all applicable indirect costs; Code "B" - partial allocation of indirect costs; Code "C" - no allocation of indirect costs.</p> <p>(3) Billing Rate Code: Code "A" - billing rates are based on historical costs; Code "B" - rates are based on projected costs; Code "C" - rates are based on a comparison of historical and projected costs; Code "D" - billings are based on the actual costs of the billing period; Code "Y" - other (explain on a Continuation Sheet).</p> <p>(4) User Charges Code: Code "A" - all users are charged at the same billing rates; Code "B" - some users are charged at different rates than other users (explain on a Continuation Sheet).</p> <p>(5) Actual Costs vs. Revenue Code: Code "A" - billings (revenue) are compared to actual costs (expenditures) at least annually; Code "B" - billings are compared to actual costs less frequently than annually.</p> <p>(6) Variance Code: Code "A" - Annual variances between billed and actual costs are prorated to users (as credits or charges); Code "B" - variances are carried forward as adjustments to billing rate or future periods; Code "C" - annual variances are charged or credited to indirect costs; Code "Y" - other (explain on a Continuation Sheet).</p> | | | | (1) | (2) | (3) | (4) | (5) | (6) | (a) Scientific Computer Operations | --- | --- | --- | --- | --- | --- | (b) Business Data Processing | --- | --- | --- | --- | --- | --- | (c) Animal Care Facilities | --- | --- | --- | --- | --- | --- | (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | --- | --- | --- | --- | --- | --- |
| | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Scientific Computer Operations | --- | --- | --- | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Business Data Processing | --- | --- | --- | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Animal Care Facilities | --- | --- | --- | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | --- | --- | --- | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--|---------------------|----------------------|----------------|--|---------------|-------|----------------|-------|--------------|-------|-----------------------|--|---------------|-------|----------------|-------|--------------|-------|-------------------------------|--|---------------|-------|----------------|-------|--------------|-------|--------------------------------------|--|-----|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.3.0 | <p>Indirect Cost Pools and Allocation Bases</p> <p>(Identify all of the indirect cost pools established for the accumulation of indirect costs, excluding service centers, and the allocation bases used to distribute accumulated indirect costs to Federally sponsored agreements or similar cost objectives within each major function or activity. For all applicable indirect cost pools, enter the applicable Allocation Base Code A through P, Y, or Z, to indicate the basis used for allocating accumulated pool costs to Federally sponsored agreements or similar cost objectives.)</p> <table border="1"> <thead> <tr> <th>Indirect Cost Pools</th> <th>Allocation Base Code</th> </tr> </thead> <tbody> <tr> <td colspan="2">A. Instruction</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">B. Organized Research</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">C. Other Sponsored Activities</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">D. Other Institutional Activities 1/</td> </tr> <tr> <td>___</td> <td>_____</td> </tr> </tbody> </table> | | | Indirect Cost Pools | Allocation Base Code | A. Instruction | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | B. Organized Research | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | C. Other Sponsored Activities | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | D. Other Institutional Activities 1/ | | ___ | _____ |
| Indirect Cost Pools | Allocation Base Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Instruction | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Organized Research | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Other Sponsored Activities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Other Institutional Activities 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.4.0 | <p>Composition of Indirect Cost Pools. (For each pool identified under Items 3.1.0 and 3.2.0, describe on a continuation sheet the major organizational components, subgroupings of expenses, and elements of cost included.)</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 3.5.0 | <p>Composition of Allocation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.)</p> | |
| 3.6.0 | <p>Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations?</p> <p>A. <input type="checkbox"/> Yes</p> <p>B. <input type="checkbox"/> No ^{1/}</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

III-6

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV- DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|----------------------|-----------------------|--|----------------|----------------------------|--------------------|----------------------|-----------------------|-----------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|---------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|-----------|-------|-------|-------|-------|---|-------|-------|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D 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 allowances are applied to property units; and Code A or B in Column (4) indicating whether or not the estimated 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.)</p> <table border="1"> <thead> <tr> <th>Asset Category</th> <th>Depreciation Method
(1)</th> <th>Useful Life
(2)</th> <th>Property Unit
(3)</th> <th>Residual Value
(4)</th> </tr> </thead> <tbody> <tr><td>(a) Land Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(b) Buildings</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(c) Building Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(d) Leasehold Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(e) Equipment</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(f) Furniture and Fixtures</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(g) Automobiles and Trucks</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(h) Tools</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(i) 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.)</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> </tbody> </table> <p>Column (1)—Depreciation Method Code</p> <p>A. Straight Line
B. Expensed at Acquisition
C. Use Allowance
Y. Other or more than one method ^{1/}</p> <p>Column (2)—Useful Life Code</p> <p>A. Replacement Experience
B. Term of Lease
C. Estimated Service Life
D. As prescribed for use allowance by Office of Management and Budget Circular No. A-21
Y. Other or more than one method ^{1/}</p> <p>Column (3)—Property Unit Code</p> <p>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/}</p> <p>Column (4)—Residual Value Code</p> <p>A. Residual value is deducted
B. Residual value is not deducted
Y. Other or more than one method ^{1/}</p> | | | | | Asset Category | Depreciation Method
(1) | Useful Life
(2) | Property Unit
(3) | Residual Value
(4) | (a) Land Improvements | _____ | _____ | _____ | _____ | (b) Buildings | _____ | _____ | _____ | _____ | (c) Building Improvements | _____ | _____ | _____ | _____ | (d) Leasehold Improvements | _____ | _____ | _____ | _____ | (e) Equipment | _____ | _____ | _____ | _____ | (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | (h) Tools | _____ | _____ | _____ | _____ | (i) 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.) | _____ | _____ | _____ | _____ |
| Asset Category | Depreciation Method
(1) | Useful Life
(2) | Property Unit
(3) | Residual Value
(4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Land Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Buildings | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Building Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Leasehold Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Equipment | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Tools | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) 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.) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

IV-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 4.1.1 | <p>Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes
B. <input type="checkbox"/> No 1/</p> | |
| 4.2.0 | <p>Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Yes
B. <input type="checkbox"/> No</p> | |
| 4.3.0 | <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. <input type="checkbox"/> Excluded from determination of sponsored agreement costs.
B. <input type="checkbox"/> Credited or charged currently to the same goals to which the depreciation of the assets was originally charged.
C. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved.
D. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account.
Y. <input type="checkbox"/> Other(s) 1/
Z. <input type="checkbox"/> Not applicable</p> | |
| 4.4.0 | <p>Criteria for Capitalization. (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)</p> <p>A. Minimum Dollar Amount _____
B. Minimum Life Years _____</p> | |
| 4.5.0 | <p>Group or Mass Purchase. Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes 1/
B. <input type="checkbox"/> No</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

IV-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART V. OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| Part V | | |
| 5.1.0 | <p>Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input type="checkbox"/> Cash
B. <input type="checkbox"/> Accrual 1/</p> | |
| 5.2.0 | <p>Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.)</p> <p>A. <input type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate.
B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool.
C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs.
D. <input type="checkbox"/> Combination of methods 1/
Y. <input type="checkbox"/> Other 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

V-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS | |
|--|---|---|--|
| Item No. | | NAME OF REPORTING UNIT | |
| Item Description | | | |
| Instructions for Part VI | | | |
| This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization 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. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page ii, General Instructions) | | | |
| 6.1.0 | Pension Plans. | | |
| 6.1.1 | Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.) | | |
| | Type of Plan | Number of Plans | |
| | A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | |
| | B. <input type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | |
| | C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/ | <input type="text"/> | |
| 6.1.2 | Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) | | |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

VI-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS | |
|---|---|---|--|
| Item No. | | NAME OF REPORTING UNIT | |
| Item Description | | | |
| 6.2.0 | Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRBs). (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.) | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| 6.2.1 | Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) | | |
| 6.3.0 | Self-Insurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) | | |
| | A. <input type="checkbox"/> When accrued (book accrual only) | | |
| | B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund | | |
| | C. <input type="checkbox"/> When contributions are made to a forfeitable fund | | |
| | D. <input type="checkbox"/> When the benefits are paid to an employee | | |
| | E. <input type="checkbox"/> When amounts are paid to an employee welfare plan | | |
| | Y. <input type="checkbox"/> Other or more than one method 1/ | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| 6.4.0 | Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.) | | |
| 6.4.1 | Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) | | |
| | A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves) | | |
| | B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability | | |
| | C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability | | |
| | D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund | | |
| | Y. <input type="checkbox"/> Other or more than one method 1/ | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

VI-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI:
DEFERRED COMPENSATION AND INSURANCE COSTS
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item Description | |
| 6.4.2 | <p>Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.</p> <p>D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VII: CENTRAL SYSTEM OR GROUP EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| | <p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instructions for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that 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 VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> | |
| 7.1.0 | <p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> | |
| 7.2.0 | <p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefiting segments.</p> <p>D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorated or allocation basis and the basis of such charges. If none, so state.</p> | |

FORM CASB DS-2 (REV 10/94)

VII-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-----|-----|-----|-----|-----|-----|-----|-----|------------------------------------|-----|-----|-----|-----|-----|-----|------------------------------|-----|-----|-----|-----|-----|-----|----------------------------|-----|-----|-----|-----|-----|-----|---|-----|-----|-----|-----|-----|-----|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.2.0 | <p>Service Centers. Service centers are departments or functional units which perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include "recharge centers" and the "specialized service facilities" defined in Section J of Circular A-21. (The codes identified below should be inserted on the appropriate line for each service center listed. The column numbers correspond to the paragraphs listed below that provide the codes. Explain on a Continuation Sheet if any of the services are charged to users on a basis other than usage of the services. Enter "Z" in Column 1, if not applicable.)</p> <table border="1"> <thead> <tr> <th></th> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> <th>(5)</th> <th>(6)</th> </tr> </thead> <tbody> <tr> <td>(a) Scientific Computer Operations</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>(b) Business Data Processing</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>(c) Animal Care Facilities</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> </tr> <tr> <td>(d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary)</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> <td>---</td> </tr> </tbody> </table> <p>(1) Charge Code: Use code "A" if the service center costs are billed only as direct costs of final cost objectives; code "B" if billed only to indirect cost categories or indirect cost pools; code "C" if billed to both direct and indirect cost objectives.</p> <p>(2) Allocation Code: Code "A" - center receives an allocation of all applicable indirect costs; Code "B" - partial allocation of indirect costs; Code "C" - no allocation of indirect costs.</p> <p>(3) Billing Rate Code: Code "A" - billing rates are based on historical costs; Code "B" - rates are based on projected costs; Code "C" - rates are based on a comparison of historical and projected costs; Code "D" - billings are based on the actual costs of the billing period; Code "Y" - other (explain on a Continuation Sheet).</p> <p>(4) User Charges Code: Code "A" - all users are charged at the same billing rates; Code "B" - some users are charged at different rates than other users (explain on a Continuation Sheet).</p> <p>(5) Actual Costs vs. Revenue Code: Code "A" - billings (revenue) are compared to actual costs (expenditures) at least annually; Code "B" - billings are compared to actual costs less frequently than annually.</p> <p>(6) Variance Code: Code "A" - Annual variances between billed and actual costs are prorated to users (as credits or charges); Code "B" - variances are carried forward as adjustments to billing rate or future periods; Code "C" - annual variances are charged or credited to indirect costs; Code "X" - other (explain on a Continuation Sheet).</p> | | | | (1) | (2) | (3) | (4) | (5) | (6) | (a) Scientific Computer Operations | --- | --- | --- | --- | --- | --- | (b) Business Data Processing | --- | --- | --- | --- | --- | --- | (c) Animal Care Facilities | --- | --- | --- | --- | --- | --- | (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | --- | --- | --- | --- | --- | --- |
| | (1) | (2) | (3) | (4) | (5) | (6) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Scientific Computer Operations | --- | --- | --- | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Business Data Processing | --- | --- | --- | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Animal Care Facilities | --- | --- | --- | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Other Service Centers with Annual Operating Budgets exceeding \$1,000,000 or that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continuation Sheet, if necessary) | --- | --- | --- | --- | --- | --- | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--|---------------------|----------------------|----------------|--|---------------|-------|----------------|-------|--------------|-------|-----------------------|--|---------------|-------|----------------|-------|--------------|-------|-------------------------------|--|---------------|-------|----------------|-------|--------------|-------|--------------------------------------|--|-----|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.3.0 | <p>Indirect Cost Pools and Allocation Bases</p> <p>(Identify all of the indirect cost pools established for the accumulation of indirect costs, excluding service centers, and the allocation bases used to distribute accumulated indirect costs to Federally sponsored agreements or similar cost objectives within each major function or activity. For all applicable indirect cost pools, enter the applicable Allocation Base Code A through P, Y, or Z, to indicate the basis used for allocating accumulated pool costs to Federally sponsored agreements or similar cost objectives.)</p> <table border="1"> <thead> <tr> <th>Indirect Cost Pools</th> <th>Allocation Base Code</th> </tr> </thead> <tbody> <tr> <td colspan="2">A. Instruction</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">B. Organized Research</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">C. Other Sponsored Activities</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">D. Other Institutional Activities 1/</td> </tr> <tr> <td>___</td> <td>_____</td> </tr> </tbody> </table> | | | Indirect Cost Pools | Allocation Base Code | A. Instruction | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | B. Organized Research | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | C. Other Sponsored Activities | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | D. Other Institutional Activities 1/ | | ___ | _____ |
| Indirect Cost Pools | Allocation Base Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Instruction | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Organized Research | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Other Sponsored Activities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Other Institutional Activities 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.4.0 | <p>Composition of Indirect Cost Pools. (For each pool identified under Items 3.1.0 and 3.2.0, describe on a continuation sheet the major organizational components, subgroupings of expenses, and elements of cost included.)</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 3.5.0 | <p>Composition of Allocation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.)</p> | |
| 3.6.0 | <p>Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations?</p> <p>A. <input type="checkbox"/> Yes</p> <p>B. <input type="checkbox"/> No ^{1/}</p> | |
| <p>^{1/} Describe on a Continuation Sheet.</p> | | |

FORM CASB DS-2 (REV 10/94)

III-6

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV- DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|----------------------|-----------------------|--|----------------|----------------------------|--------------------|----------------------|-----------------------|-----------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|---------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|-----------|-------|-------|-------|-------|---|-------|-------|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D 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 allowances are applied to property units; and Code A or B in Column (4) indicating whether or not the estimated 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.)</p> <table border="1"> <thead> <tr> <th>Asset Category</th> <th>Depreciation Method
(1)</th> <th>Useful Life
(2)</th> <th>Property Unit
(3)</th> <th>Residual Value
(4)</th> </tr> </thead> <tbody> <tr><td>(a) Land Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(b) Buildings</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(c) Building Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(d) Leasehold Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(e) Equipment</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(f) Furniture and Fixtures</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(g) Automobiles and Trucks</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(h) Tools</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(i) 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.)</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> </tbody> </table> <p>Column (1)—Depreciation Method Code</p> <p>A. Straight Line
B. Expensed at Acquisition
C. Use Allowance
Y. Other or more than one method ^{1/}</p> <p>Column (2)—Useful Life Code</p> <p>A. Replacement Expense
B. Term of Lease
C. Estimated service life
D. As prescribed for use allowance by Office of Management and Budget Circular No. A-21
Y. Other or more than one method ^{1/}</p> <p>Column (3)—Property Unit Code</p> <p>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/}</p> <p>Column (4)—Residual Value Code</p> <p>A. Residual value is deducted
B. Residual value is not deducted
Y. Other or more than one method ^{1/}</p> | | | | | Asset Category | Depreciation Method
(1) | Useful Life
(2) | Property Unit
(3) | Residual Value
(4) | (a) Land Improvements | _____ | _____ | _____ | _____ | (b) Buildings | _____ | _____ | _____ | _____ | (c) Building Improvements | _____ | _____ | _____ | _____ | (d) Leasehold Improvements | _____ | _____ | _____ | _____ | (e) Equipment | _____ | _____ | _____ | _____ | (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | (h) Tools | _____ | _____ | _____ | _____ | (i) 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.) | _____ | _____ | _____ | _____ |
| Asset Category | Depreciation Method
(1) | Useful Life
(2) | Property Unit
(3) | Residual Value
(4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Land Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Buildings | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Building Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Leasehold Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Equipment | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Tools | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) 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.) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <p>^{1/} Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

IV-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 4.1.1 | <p>Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes
B. <input type="checkbox"/> No 1/</p> | |
| 4.2.0 | <p>Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Yes
B. <input type="checkbox"/> No</p> | |
| 4.3.0 | <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. <input type="checkbox"/> Excluded from determination of sponsored agreement costs.
B. <input type="checkbox"/> Credited or charged currently to the same goals to which the depreciation of the assets was originally charged.
C. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved.
D. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account.
Y. <input type="checkbox"/> Other(s) 1/
Z. <input type="checkbox"/> Not applicable</p> | |
| 4.4.0 | <p>Criteria for Capitalization. (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)</p> <p>A. Minimum Dollar Amount _____
B. Minimum Life Years _____</p> | |
| 4.5.0 | <p>Group or Mass Purchase. Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes 1/
B. <input type="checkbox"/> No</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

IV-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART V. OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| Part V | | |
| 5.1.0 | <p>Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input type="checkbox"/> Cash
B. <input type="checkbox"/> Accrual 1/</p> | |
| 5.2.0 | <p>Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.)</p> <p>A. <input type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate.
B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool.
C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs.
D. <input type="checkbox"/> Combination of methods 1/
Y. <input type="checkbox"/> Other 1/</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

V-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS | |
|--|---|---|--|
| Item No. | | NAME OF REPORTING UNIT | |
| Item Description | | | |
| Instructions for Part VI | | | |
| This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization 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. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page ii, General Instructions) | | | |
| 6.1.0 | Pension Plans. | | |
| 6.1.1 | Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.) | | |
| | Type of Plan | Number of Plans | |
| | A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | |
| | B. <input type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | |
| | C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/ | <input type="text"/> | |
| 6.1.2 | Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) | | |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

VI-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS | |
|---|---|---|--|
| Item No. | | NAME OF REPORTING UNIT | |
| Item Description | | | |
| 6.2.0 | Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRBs). (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.) | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| 6.2.1 | Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) | | |
| 6.3.0 | Self-Insurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) | | |
| | A. <input type="checkbox"/> When accrued (book accrual only) | | |
| | B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund | | |
| | C. <input type="checkbox"/> When contributions are made to a forfeitable fund | | |
| | D. <input type="checkbox"/> When the benefits are paid to an employee | | |
| | E. <input type="checkbox"/> When amounts are paid to an employee welfare plan | | |
| | Y. <input type="checkbox"/> Other or more than one method 1/ | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| 6.4.0 | Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.) | | |
| 6.4.1 | Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) | | |
| | A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves) | | |
| | B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability | | |
| | C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability | | |
| | D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund | | |
| | Y. <input type="checkbox"/> Other or more than one method 1/ | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

VI-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI:
DEFERRED COMPENSATION AND INSURANCE COSTS
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item Description | |
| 6.4.2 | <p>Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.</p> <p>D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VII: CENTRAL SYSTEM OR GROUP EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| | <p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instructions for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that 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 VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> | |
| 7.1.0 | <p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> | |
| 7.2.0 | <p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefiting segments.</p> <p>D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorated or allocation basis and the basis of such charges. If none, so state.</p> | |

FORM CASB DS-2 (REV 10/94)

VII-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|--------------------|----------------------|----------------|--|---------------|-------|----------------|-------|--------------|-------|-----------------------|--|---------------|-------|----------------|-------|--------------|-------|-------------------------------|--|---------------|-------|----------------|-------|--------------|-------|--------------------------------------|--|--|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.3.0 | <p>Indirect Cost Pools and Allocation Bases</p> <p>(Identify all of the indirect cost pools established for the accumulation of indirect costs, excluding service centers, and the allocation bases used to distribute accumulated indirect costs to Federally sponsored agreements or similar cost objectives within each major function or activity. For all applicable indirect cost pools, enter the applicable Allocation Base Code A through P, Y, or Z, to indicate the basis used for allocating accumulated pool costs to Federally sponsored agreements or similar cost objectives.)</p> <table border="0"> <thead> <tr> <th style="text-align: left;">Indirect Cost Base</th> <th style="text-align: left;">Allocation Base Code</th> </tr> </thead> <tbody> <tr> <td colspan="2">A. Instruction</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">B. Organized Research</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">C. Other Sponsored Activities</td> </tr> <tr> <td>___ On-Campus</td> <td>_____</td> </tr> <tr> <td>___ Off-Campus</td> <td>_____</td> </tr> <tr> <td>___ Other 1/</td> <td>_____</td> </tr> <tr> <td colspan="2">D. Other Institutional Activities 1/</td> </tr> <tr> <td></td> <td>_____</td> </tr> </tbody> </table> | | Indirect Cost Base | Allocation Base Code | A. Instruction | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | B. Organized Research | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | C. Other Sponsored Activities | | ___ On-Campus | _____ | ___ Off-Campus | _____ | ___ Other 1/ | _____ | D. Other Institutional Activities 1/ | | | _____ |
| Indirect Cost Base | Allocation Base Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| A. Instruction | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| B. Organized Research | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| C. Other Sponsored Activities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ On-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Off-Campus | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ___ Other 1/ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| D. Other Institutional Activities 1/ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3.4.0 | <p>Composition of Indirect Cost Pools. (For each pool identified under Items 3.1.0 and 3.2.0, describe on a continuation sheet the major organizational components, subgroupings of expenses, and elements of cost included.)</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

III-4

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III- INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 3.5.0 | <p>Composition of Allocation Bases. (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefiting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.)</p> | |
| 3.6.0 | <p>Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs. Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations?</p> <p>A. ___ Yes</p> <p>B. ___ No 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

III-5

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-------------------|--------------------|--|----------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|---------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|-----------|-------|-------|-------|-------|---|-------|-------|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Part IV | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D 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 allowances are applied to property units, and Code A or B in Column (4) indicating whether or not the estimated 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.)</p> <table border="1"> <thead> <tr> <th>Asset Category</th> <th>Depreciation Method (1)</th> <th>Useful Life (2)</th> <th>Property Unit (3)</th> <th>Residual Value (4)</th> </tr> </thead> <tbody> <tr><td>(a) Land Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(b) Buildings</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(c) Building Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(d) Leasehold Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(e) Equipment</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(f) Furniture and Fixtures</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(g) Automobiles and Trucks</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(h) Tools</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(i) 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.)</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> </tbody> </table> <p>Column (1)—Depreciation Method Code
 A. Straight Line
 B. Expensed at Acquisition
 C. Use Allowance
 Y. Other or more than one method 1/</p> <p>Column (2)—Useful Life Code
 A. Replacement Expense
 B. Term of Lease
 C. Estimated service life
 D. As prescribed for use allowance by Office of Management and Budget Circular No. A-21
 Y. Other or more than one method 1/</p> <p>Column (3)—Property Unit 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/</p> <p>Column (4)—Residual Value Code
 A. Residual value is deducted
 B. Residual value is not deducted
 Y. Other or more than one method 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | Asset Category | Depreciation Method (1) | Useful Life (2) | Property Unit (3) | Residual Value (4) | (a) Land Improvements | _____ | _____ | _____ | _____ | (b) Buildings | _____ | _____ | _____ | _____ | (c) Building Improvements | _____ | _____ | _____ | _____ | (d) Leasehold Improvements | _____ | _____ | _____ | _____ | (e) Equipment | _____ | _____ | _____ | _____ | (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | (h) Tools | _____ | _____ | _____ | _____ | (i) 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.) | _____ | _____ | _____ | _____ |
| Asset Category | Depreciation Method (1) | Useful Life (2) | Property Unit (3) | Residual Value (4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Land Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Buildings | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Building Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Leasehold Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Equipment | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Tools | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) 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.) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | |
|---|---|--|--|--|--|
| Item No. | Item Description | | | | |
| 4.1.1 | <p>Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes
 B. <input type="checkbox"/> No 1/</p> | | | | |
| 4.2.0 | <p>Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Yes
 B. <input type="checkbox"/> No</p> | | | | |
| 4.3.0 | <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. <input type="checkbox"/> Excluded from determination of sponsored agreement costs.
 B. <input type="checkbox"/> Credited or charged currently to the same goals to which the depreciation of the assets was originally charged.
 C. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved.
 D. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account.
 Y. <input type="checkbox"/> Other(s) 1/
 Z. <input type="checkbox"/> Not applicable</p> | | | | |
| 4.4.0 | <p>Criteria for Capitalization. (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)</p> <p>A. Minimum Dollar Amount _____
 B. Minimum Life Years _____</p> | | | | |
| 4.5.0 | <p>Group or Mass Purchase. Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes 1/
 B. <input type="checkbox"/> No</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675
EDUCATIONAL INSTITUTIONS | | PART V- OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| Part V | | |
| 5.1.0 | <p>Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input type="checkbox"/> Cash</p> <p>B. <input type="checkbox"/> Accrual 1/</p> | |
| 5.2.0 | <p>Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.)</p> <p>A. <input type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate.</p> <p>B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool.</p> <p>C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs.</p> <p>D. <input type="checkbox"/> Combination of methods 1/</p> <p>Y. <input type="checkbox"/> Other 1/</p> | |
| 1/ Describe on a Continuation Sheet. | | |

FORM CASS DS-2 (REV 10/94)

V-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS
NAME OF REPORTING UNIT | | | | | | | | |
|--|---|---|--------------|-----------------|--|----------------------|--|----------------------|---|----------------------|
| Item No. | Item Description | | | | | | | | | |
| Instructions for Part VI | | | | | | | | | | |
| <p>This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.</p> <p>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. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page II, General Instructions)</p> | | | | | | | | | | |
| 6.1.0 | Pension Plans. | | | | | | | | | |
| 6.1.1 | <p>Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)</p> <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">Type of Plan</th> <th style="text-align: right;">Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s)</td> <td style="text-align: right;"><input type="text"/></td> </tr> <tr> <td>B. <input type="checkbox"/> Institution uses TIAA/CRF plan or other defined contribution plan that is managed by an organization not affiliated with the institution</td> <td style="text-align: right;"><input type="text"/></td> </tr> <tr> <td>C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/</td> <td style="text-align: right;"><input type="text"/></td> </tr> </tbody> </table> | | Type of Plan | Number of Plans | A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | B. <input type="checkbox"/> Institution uses TIAA/CRF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/ | <input type="text"/> |
| Type of Plan | Number of Plans | | | | | | | | | |
| A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | | | | | | | | | |
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| C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/ | <input type="text"/> | | | | | | | | | |
| 6.1.2 | <p>Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> | | | | | | | | | |
| 1/ Describe on a Continuation Sheet. | | | | | | | | | | |

FORM CASS DS-2 (REV 10/94)

VI-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS |
|---|--|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item Description | |
| 6.2.0 | <p>Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRBs). (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)</p> <p>Z. <input type="checkbox"/> Not Applicable</p> | |
| 6.2.1 | <p>Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> | |
| 6.3.0 | <p>Self-Insurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When accrued (book accrual only)</p> <p>B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund</p> <p>C. <input type="checkbox"/> When contributions are made to a forfeitable fund</p> <p>D. <input type="checkbox"/> When the benefits are paid to an employee</p> <p>E. <input type="checkbox"/> When amounts are paid to an employee welfare plan</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> | |
| 6.4.0 | <p>Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)</p> | |
| 6.4.1 | <p>Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability</p> <p>D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS |
|---|---|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item Description | |
| 6.4.2 | <p>Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.</p> <p>D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI: CENTRAL SYSTEM OR GROUP EXPENSES
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item Description | |
| | <p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instructions for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that 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 VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> | |
| 7.1.0 | <p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> | |
| 7.2.0 | <p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefitting segments.</p> <p>D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorata or allocation basis and the basis of such charges. If none, so state.</p> | |

FORM CASB DS-2 (REV 10/84)

VII-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART III: INDIRECT COSTS
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| 3.5.0 | <p><u>Composition of Allocation Bases.</u> (For each allocation base code used in Items 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. For example, if a modified total direct cost base is used, specify which of the elements of direct cost identified in Part II, Direct Costs, that are included, e.g., materials, salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefitting functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation method used should be identified. If an indirect cost allocation is based on Cost Analysis Studies, identify the study, and fully describe the study methods and techniques applied, the composition of the specific allocation base used, and the frequency of each recurring study.)</p> | |
| 3.6.0 | <p><u>Allocation of Indirect Costs to Programs That Pay Less Than Full Indirect Costs.</u> Are appropriate direct costs of all programs and activities included in the indirect cost allocation bases, regardless of whether allocable indirect costs are fully reimbursed by the sponsoring organizations?</p> <p>A. <input type="checkbox"/> Yes</p> <p>B. <input type="checkbox"/> No 1/</p> | |
| | <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/84)

III-5

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---|--|-------------------|--------------------|--|----------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|---------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|-----------|-------|-------|-------|-------|---|-------|-------|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Part IV | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D 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 allowances are applied to property units, and Code A or B in Column (4) indicating whether or not the estimated 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.)</p> <table border="1"> <thead> <tr> <th>Asset Category</th> <th>Depreciation Method (1)</th> <th>Useful Life (2)</th> <th>Property Unit (3)</th> <th>Residual Value (4)</th> </tr> </thead> <tbody> <tr><td>(a) Land Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(b) Buildings</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(c) Building Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(d) Leasehold Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(e) Equipment</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(f) Furniture and Fixtures</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(g) Automobiles and Trucks</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(h) Tools</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(i) 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.)</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> </tbody> </table> <p>Column (1)—Depreciation Method Code
 A. Straight Line
 B. Expensed at Acquisition
 C. Use Allowance
 Y. Other or more than one method 1/</p> <p>Column (2)—Useful Life Code
 A. Replacement Expense
 B. Term of Lease
 C. Estimated service life
 D. As prescribed for use allowance by Office of Management and Budget Circular No. A-21
 Y. Other or more than one method 1/</p> <p>Column (3)—Property Unit 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/</p> <p>Column (4)—Residual Value Code
 A. Residual value is deducted
 B. Residual value is not deducted
 Y. Other or more than one method 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | | Asset Category | Depreciation Method (1) | Useful Life (2) | Property Unit (3) | Residual Value (4) | (a) Land Improvements | _____ | _____ | _____ | _____ | (b) Buildings | _____ | _____ | _____ | _____ | (c) Building Improvements | _____ | _____ | _____ | _____ | (d) Leasehold Improvements | _____ | _____ | _____ | _____ | (e) Equipment | _____ | _____ | _____ | _____ | (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | (h) Tools | _____ | _____ | _____ | _____ | (i) 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.) | _____ | _____ | _____ | _____ |
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| (a) Land Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Buildings | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Building Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Leasehold Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Equipment | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Tools | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) 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.) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | |
|---|---|--|--|--|--|
| Item No. | Item Description | | | | |
| 4.1.1 | <p>Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes
 B. <input type="checkbox"/> No 1/</p> | | | | |
| 4.2.0 | <p>Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Yes
 B. <input type="checkbox"/> No</p> | | | | |
| 4.3.0 | <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. <input type="checkbox"/> Excluded from determination of sponsored agreement costs.
 B. <input type="checkbox"/> Credited or charged currently to the same goals to which the depreciation of the assets was originally charged.
 C. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved.
 D. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account.
 Y. <input type="checkbox"/> Other(s) 1/
 Z. <input type="checkbox"/> Not applicable</p> | | | | |
| 4.4.0 | <p>Criteria for Capitalization. (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)</p> <p>A. Minimum Dollar Amount _____
 B. Minimum Life Years _____</p> | | | | |
| 4.5.0 | <p>Group or Mass Purchase. Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes 1/
 B. <input type="checkbox"/> No</p> <p>1/ Describe on a Continuation Sheet.</p> | | | | |

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675
EDUCATIONAL INSTITUTIONS | | PART V- OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| Part V | | |
| 5.1.0 | <p>Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input type="checkbox"/> Cash</p> <p>B. <input type="checkbox"/> Accrual ^{1/}</p> | |
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FORM CASS DS-2 (REV 10/94)

V-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675
EDUCATIONAL INSTITUTIONS | | PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS
NAME OF REPORTING UNIT | | | | | | | | |
|--|--|--|--------------|-----------------|--|----------------------|--|----------------------|--|----------------------|
| Item No. | Item Description | | | | | | | | | |
| Instructions for Part VI | | | | | | | | | | |
| <p>This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.</p> <p>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. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page II, General Instructions)</p> | | | | | | | | | | |
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| 6.1.1 | <p>Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)</p> <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">Type of Plan</th> <th style="text-align: right;">Number of Plans</th> </tr> </thead> <tbody> <tr> <td>A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s)</td> <td style="text-align: right;"><input type="text"/></td> </tr> <tr> <td>B. <input type="checkbox"/> Institution uses TIAA/CRF plan or other defined contribution plan that is managed by an organization not affiliated with the institution</td> <td style="text-align: right;"><input type="text"/></td> </tr> <tr> <td>C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) ^{1/}</td> <td style="text-align: right;"><input type="text"/></td> </tr> </tbody> </table> | | Type of Plan | Number of Plans | A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | B. <input type="checkbox"/> Institution uses TIAA/CRF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) ^{1/} | <input type="text"/> |
| Type of Plan | Number of Plans | | | | | | | | | |
| A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | | | | | | | | | |
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FORM CASS DS-2 (REV 10/94)

VI-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS |
|---|--|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item Description | |
| 6.2.0 | <p>Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRBs). (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)</p> <p>Z. <input type="checkbox"/> Not Applicable</p> | |
| 6.2.1 | <p>Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> | |
| 6.3.0 | <p>Self-Insurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When accrued (book accrual only)</p> <p>B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund</p> <p>C. <input type="checkbox"/> When contributions are made to a forfeitable fund</p> <p>D. <input type="checkbox"/> When the benefits are paid to an employee</p> <p>E. <input type="checkbox"/> When amounts are paid to an employee welfare plan</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> | |
| 6.4.0 | <p>Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)</p> | |
| 6.4.1 | <p>Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability</p> <p>D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS |
|---|---|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item Description | |
| 6.4.2 | <p>Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.</p> <p>D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI- CENTRAL SYSTEM OR GROUP EXPENSES
NAME OF REPORTING UNIT | |
|---|---|---|--|
| Item No. | Item Description | | |
| | <p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instructions for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that 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 VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> | | |
| 7.1.0 | <p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> | | |
| 7.2.0 | <p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefitting segments.</p> <p>D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorata or allocation basis and the basis of such charges. If none, so state.</p> | | |

FORM CASB DS-2 (REV 10/94)

VII-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV- DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|--|-------------------|--------------------|-------------------------|-----------------|-------------------|--------------------|-----------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|---------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|---------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|----------------------------|-------|-------|-------|-------|-----------|-------|-------|-------|-------|---|-------|-------|-------|-------|
| Item No. | Item Description | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4.1.0 | <p><u>Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives.</u> (For each asset category listed below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through D 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 allowances are applied to property units; and Code A or B in Column (4) indicating whether or not the estimated 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.)</p> <table border="1"> <thead> <tr> <th>Asset Category</th> <th>Depreciation Method (1)</th> <th>Useful Life (2)</th> <th>Property Unit (3)</th> <th>Residual Value (4)</th> </tr> </thead> <tbody> <tr><td>(a) Land Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(b) Buildings</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(c) Building Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(d) Leasehold Improvements</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(e) Equipment</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(f) Furniture and Fixtures</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(g) Automobiles and Trucks</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(h) Tools</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> <tr><td>(i) 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.)</td><td>_____</td><td>_____</td><td>_____</td><td>_____</td></tr> </tbody> </table> <p><u>Column (1)-Depreciation Method Code</u></p> <p>A. Straight Line
B. Expensed at Acquisition
C. Use Allowance
Y. Other or more than one method <u>3/</u></p> <p><u>Column (2)-Useful Life Code</u></p> <p>A. Replacement Expense
B. Term of Lease
C. Estimated service life
D. As prescribed for use allowance by Office of Management and Budget Circular No. A-21
Y. Other or more than one method <u>3/</u></p> <p><u>Column (3)-Property Unit Code</u></p> <p>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 <u>3/</u></p> <p><u>Column (4)-Residual Value Code</u></p> <p>A. Residual value is deducted
B. Residual value is not deducted
Y. Other or more than one method <u>3/</u></p> <p><u>3/</u> Describe on a Continuation Sheet.</p> | | | Asset Category | Depreciation Method (1) | Useful Life (2) | Property Unit (3) | Residual Value (4) | (a) Land Improvements | _____ | _____ | _____ | _____ | (b) Buildings | _____ | _____ | _____ | _____ | (c) Building Improvements | _____ | _____ | _____ | _____ | (d) Leasehold Improvements | _____ | _____ | _____ | _____ | (e) Equipment | _____ | _____ | _____ | _____ | (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | (h) Tools | _____ | _____ | _____ | _____ | (i) 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.) | _____ | _____ | _____ | _____ |
| Asset Category | Depreciation Method (1) | Useful Life (2) | Property Unit (3) | Residual Value (4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (a) Land Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (b) Buildings | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (c) Building Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (d) Leasehold Improvements | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (e) Equipment | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (f) Furniture and Fixtures | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (g) Automobiles and Trucks | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (h) Tools | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (i) 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.) | _____ | _____ | _____ | _____ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

FORM CASB DS-2 (REV 10/94)

IV-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 4.1.1 | <p>Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes
B. <input type="checkbox"/> No 1/</p> | |
| 4.2.0 | <p>Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Yes
B. <input type="checkbox"/> No</p> | |
| 4.3.0 | <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. <input type="checkbox"/> Excluded from determination of sponsored agreement costs.
B. <input type="checkbox"/> Credited or charged currently to the same goals to which the depreciation of the assets was originally charged.
C. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved.
D. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account.
Y. <input type="checkbox"/> Other(s) 1/
Z. <input type="checkbox"/> Not applicable</p> | |
| 4.4.0 | <p>Criteria for Capitalization. (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)</p> <p>A. Minimum Dollar Amount _____
B. Minimum Life Years _____</p> | |
| 4.5.0 | <p>Group or Mass Purchase. Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes 1/
B. <input type="checkbox"/> No</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

IV-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART V. OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| Part V | | |
| 5.1.0 | <p>Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input type="checkbox"/> Cash
B. <input type="checkbox"/> Accrual 1/</p> | |
| 5.2.0 | <p>Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.)</p> <p>A. <input type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate.
B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool.
C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs.
D. <input type="checkbox"/> Combination of methods 1/
Y. <input type="checkbox"/> Other 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS | |
|--|---|---|--|
| Item No. | | NAME OF REPORTING UNIT | |
| Item Description | | | |
| Instructions for Part VI | | | |
| This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization 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. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page ii, General Instructions) | | | |
| 6.1.0 | Pension Plans. | | |
| 6.1.1 | Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.) | | |
| | Type of Plan | Number of Plans | |
| | A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | |
| | B. <input type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | |
| | C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/ | <input type="text"/> | |
| 6.1.2 | Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) | | |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS | |
|---|---|---|--|
| Item No. | | NAME OF REPORTING UNIT | |
| Item Description | | | |
| 6.2.0 | Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRBs). (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.) | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| 6.2.1 | Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) | | |
| 6.3.0 | Self-Insurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) | | |
| | A. <input type="checkbox"/> When accrued (book accrual only) | | |
| | B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund | | |
| | C. <input type="checkbox"/> When contributions are made to a forfeitable fund | | |
| | D. <input type="checkbox"/> When the benefits are paid to an employee | | |
| | E. <input type="checkbox"/> When amounts are paid to an employee welfare plan | | |
| | Y. <input type="checkbox"/> Other or more than one method 1/ | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| 6.4.0 | Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.) | | |
| 6.4.1 | Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) | | |
| | A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves) | | |
| | B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability | | |
| | C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability | | |
| | D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund | | |
| | Y. <input type="checkbox"/> Other or more than one method 1/ | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI:
DEFERRED COMPENSATION AND INSURANCE COSTS
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item Description | |
| 6.4.2 | <p>Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.</p> <p>D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VII: CENTRAL SYSTEM OR GROUP EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| | <p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instructions for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that 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 VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> | |
| 7.1.0 | <p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> | |
| 7.2.0 | <p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefiting segments.</p> <p>D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorated or allocation basis and the basis of such charges. If none, so state.</p> | |

FORM CASB DS-2 (REV 10/94)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART IV. DEPRECIATION AND USE ALLOWANCES
NAME OF REPORTING UNIT |
|---|--|--|
| Item No. | Item Description | |
| 4.1.1 | <p>Asset Valuations and Useful Lives. Are the asset valuations and useful lives used in your indirect cost proposal consistent with those used in the institution's financial statements? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes
B. <input type="checkbox"/> No 1/</p> | |
| 4.2.0 | <p>Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federally sponsored agreements or similar cost objectives? (Mark one. If yes, describe the basis for the charge on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Yes
B. <input type="checkbox"/> No</p> | |
| 4.3.0 | <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. <input type="checkbox"/> Excluded from determination of sponsored agreement costs.
B. <input type="checkbox"/> Credited or charged currently to the same goals to which the depreciation of the assets was originally charged.
C. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved.
D. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account.
Y. <input type="checkbox"/> Other(s) 1/
Z. <input type="checkbox"/> Not applicable</p> | |
| 4.4.0 | <p>Criteria for Capitalization. (Enter (a) the minimum dollar amount of expenditures which are capitalized for acquisition, addition, alteration, donation and improvement of capital assets, and (b) the minimum number of expected life years of assets which are capitalized. If more than one dollar amount or number applies, show the information for the majority of your capitalized assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differs from those for the majority of assets.)</p> <p>A. Minimum Dollar Amount _____
B. Minimum Life Years _____</p> | |
| 4.5.0 | <p>Group or Mass Purchase. Are group or mass purchases (initial complement) of similar items, which individually are less than the capitalization amount indicated above, capitalized? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes 1/
B. <input type="checkbox"/> No</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

IV-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART V. OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| Part V | | |
| 5.1.0 | <p>Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input type="checkbox"/> Cash
B. <input type="checkbox"/> Accrual 1/</p> | |
| 5.2.0 | <p>Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.)</p> <p>A. <input type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate.
B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool.
C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs.
D. <input type="checkbox"/> Combination of methods 1/
Y. <input type="checkbox"/> Other 1/</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

V-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS | |
|--|---|---|--|
| Item No. | | NAME OF REPORTING UNIT | |
| Item Description | | | |
| Instructions for Part VI | | | |
| This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization 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. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page ii, General Instructions) | | | |
| 6.1.0 | Pension Plans. | | |
| 6.1.1 | Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.) | | |
| | Type of Plan | Number of Plans | |
| | A. <input type="checkbox"/> Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | |
| | B. <input type="checkbox"/> Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | |
| | C. <input type="checkbox"/> Institution has its own Defined-Contribution Plan(s) 1/ | <input type="text"/> | |
| 6.1.2 | Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) | | |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

VI-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS | |
|---|---|---|--|
| Item No. | | NAME OF REPORTING UNIT | |
| Item Description | | | |
| 6.2.0 | Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRBs). (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.) | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| 6.2.1 | Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) | | |
| 6.3.0 | Self-Insurance Programs (Employee Group Insurance). Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) | | |
| | A. <input type="checkbox"/> When accrued (book accrual only) | | |
| | B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund | | |
| | C. <input type="checkbox"/> When contributions are made to a forfeitable fund | | |
| | D. <input type="checkbox"/> When the benefits are paid to an employee | | |
| | E. <input type="checkbox"/> When amounts are paid to an employee welfare plan | | |
| | Y. <input type="checkbox"/> Other or more than one method 1/ | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| 6.4.0 | Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.) | | |
| 6.4.1 | Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) | | |
| | A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves) | | |
| | B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability | | |
| | C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability | | |
| | D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund | | |
| | Y. <input type="checkbox"/> Other or more than one method 1/ | | |
| | Z. <input type="checkbox"/> Not Applicable | | |
| | 1/ Describe on a Continuation Sheet. | | |

FORM CASB DS-2 (REV 10/94)

VI-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI:
DEFERRED COMPENSATION AND INSURANCE COSTS
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item Description | |
| 6.4.2 | <p>Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.</p> <p>D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VII: CENTRAL SYSTEM OR GROUP EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| | <p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instructions for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that 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 VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> | |
| 7.1.0 | <p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> | |
| 7.2.0 | <p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefiting segments.</p> <p>D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorated or allocation basis and the basis of such charges. If none, so state.</p> | |

FORM CASB DS-2 (REV 10/94)

VII-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675
EDUCATIONAL INSTITUTIONS | | PART V- OTHER COSTS AND CREDITS
NAME OF REPORTING UNIT |
|---|--|---|
| Item No. | Item Description | |
| Part V | | |
| 5.1.0 | <p>Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sabbatical leave costs to sponsored agreements on the cash basis of accounting (i.e., when the leave is taken or paid), or on the accrual basis of accounting (when the leave is earned)? (Mark applicable line(s))</p> <p>A. <input type="checkbox"/> Cash</p> <p>B. <input type="checkbox"/> Accrual ^{1/}</p> | |
| 5.2.0 | <p>Applicable Credits. This item is directed at the treatment of "applicable credits" as defined in Section C of OMB Circular A-21 and other incidental receipts (e.g., purchase discounts, insurance refunds, library fees and fines, parking fees, etc.). (Indicate how the principal types of credits and incidental receipts the institution receives are usually handled.)</p> <p>A. <input type="checkbox"/> The credits/receipts are offset against the specific direct or indirect costs to which they relate.</p> <p>B. <input type="checkbox"/> The credits/receipts are handled as a general adjustment to the indirect pool.</p> <p>C. <input type="checkbox"/> The credits/receipts are treated as income and are not offset against costs.</p> <p>D. <input type="checkbox"/> Combination of methods ^{1/}</p> <p>Y. <input type="checkbox"/> Other ^{1/}</p> | |
| <p>^{1/} Describe on a Continuation Sheet.</p> | | |

FORM CASS DS-2 (REV 10/94)

V-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-675
EDUCATIONAL INSTITUTIONS | | PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS
NAME OF REPORTING UNIT | | | | | | | | | | | | |
|---|--|--|--|---------------------|------------------------|-----------------------------|--|----------------------|-----------------------------|---|----------------------|-----------------------------|--|----------------------|
| Item No. | Item Description | | | | | | | | | | | | | |
| Instructions for Part VI | | | | | | | | | | | | | | |
| <p>This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.</p> <p>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. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page ii). General Instructions)</p> | | | | | | | | | | | | | | |
| 6.1.0 | <p>Pension Plans.</p> | | | | | | | | | | | | | |
| 6.1.1 | <p>Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable line(s) and enter number of plans.)</p> <table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left; width: 10%;"></th> <th style="text-align: left; width: 70%;"><u>Type of Plan</u></th> <th style="text-align: left; width: 20%;"><u>Number of Plans</u></th> </tr> </thead> <tbody> <tr> <td>A. <input type="checkbox"/></td> <td>Institution employees participate in State/Local Government Retirement Plan(s)</td> <td><input type="text"/></td> </tr> <tr> <td>B. <input type="checkbox"/></td> <td>Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution</td> <td><input type="text"/></td> </tr> <tr> <td>C. <input type="checkbox"/></td> <td>Institution has its own Defined-Contribution Plan(s) ^{1/}</td> <td><input type="text"/></td> </tr> </tbody> </table> | | | <u>Type of Plan</u> | <u>Number of Plans</u> | A. <input type="checkbox"/> | Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | B. <input type="checkbox"/> | Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | C. <input type="checkbox"/> | Institution has its own Defined-Contribution Plan(s) ^{1/} | <input type="text"/> |
| | <u>Type of Plan</u> | <u>Number of Plans</u> | | | | | | | | | | | | |
| A. <input type="checkbox"/> | Institution employees participate in State/Local Government Retirement Plan(s) | <input type="text"/> | | | | | | | | | | | | |
| B. <input type="checkbox"/> | Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution | <input type="text"/> | | | | | | | | | | | | |
| C. <input type="checkbox"/> | Institution has its own Defined-Contribution Plan(s) ^{1/} | <input type="text"/> | | | | | | | | | | | | |
| 6.1.2 | <p>Defined-Benefit Pension Plan. (For each defined-benefit plan (other than plans that are part of a State or Local government pension plan) describe on a continuation sheet the actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> | | | | | | | | | | | | | |
| <p>^{1/} Describe on a Continuation Sheet.</p> | | | | | | | | | | | | | | |

FORM CASS DS-2 (REV 10/94)

VI-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS |
|---|---|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item Description | |
| 6.2.0 | <p><u>Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRBs).</u> (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)</p> <p>Z. <input type="checkbox"/> Not Applicable</p> | |
| 6.2.1 | <p><u>Determination of Annual PRB Costs.</u> (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> | |
| 6.3.0 | <p><u>Self-Insurance Programs (Employee Group Insurance).</u> Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When accrued (book accrual only)
 B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund
 C. <input type="checkbox"/> When contributions are made to a forfeitable fund
 D. <input type="checkbox"/> When the benefits are paid to an employee
 E. <input type="checkbox"/> When amounts are paid to an employee welfare plan
 Y. <input type="checkbox"/> Other or more than one method 1/
 Z. <input type="checkbox"/> Not Applicable</p> | |
| 6.4.0 | <p><u>Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)</u></p> | |
| 6.4.1 | <p><u>Worker's Compensation and Liability.</u> Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves)
 B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability
 C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability
 D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund
 Y. <input type="checkbox"/> Other or more than one method 1/
 Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-2

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS |
|---|--|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item Description | |
| 6.4.2 | <p><u>Casualty Insurance.</u> Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)
 B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs
 C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.
 D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)
 Y. <input type="checkbox"/> Other or more than one method 1/
 Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

FORM CASB DS-2 (REV 10/94)

VI-3

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VII- CENTRAL SYSTEM OR GROUP EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| | <p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instructions for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that 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 VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> | |
| 7.1.0 | <p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> | |
| 7.2.0 | <p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefitting segments.</p> <p>D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorata or allocation basis and the basis of such charges. If none, so state.</p> | |

FORM CASB DS-2 (REV 10/94)

VII-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS
NAME OF REPORTING UNIT | | | | | | | | |
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| Item No. | Item Description | | | | | | | | | |
| | <p>Instructions for Part VI</p> <p>This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits) and insurance. Some organizations may incur all of these costs at the main campus level or for public institutions at the governmental unit level, while others may incur them at subordinate organization levels. Still others may incur a portion of these costs at the main campus level and the balance at subordinate organization levels.</p> <p>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. When the costs allocated to Federally sponsored agreements are material, and the reporting unit does not have access to the information needed to complete an item, the reporting unit should require that entity to complete the applicable portions of this Part VI. (See item 4, page ii, General Instructions)</p> | | | | | | | | | |
| 6.1.0 | <p><u>Pension Plans.</u></p> | | | | | | | | | |
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| Type of Plan | Number of Plans | | | | | | | | | |
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FORM CASB DS-2 (REV 10/94)

VI-1

| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS |
|---|--|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item Description | |
| 6.2.0 | <p>Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRBs). (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)</p> <p>Z. <input type="checkbox"/> Not Applicable</p> | |
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| 6.4.0 | <p>Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)</p> | |
| 6.4.1 | <p>Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves)
 B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability
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FORM CASB DS-2 (REV 10/94)

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI-
DEFERRED COMPENSATION AND INSURANCE COSTS |
|---|---|---|
| | | NAME OF REPORTING UNIT |
| Item No. | Item Description | |
| 6.4.2 | <p>Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)
 B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs
 C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.
 D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)
 Y. <input type="checkbox"/> Other or more than one method 1/
 Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

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| COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS | | PART VI- CENTRAL SYSTEM OR GROUP EXPENSES
NAME OF REPORTING UNIT |
|---|---|---|
| Item No. | Item Description | |
| | <p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instructions for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that 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 VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> | |
| 7.1.0 | <p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> | |
| 7.2.0 | <p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefitting segments.</p> <p>D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorata or allocation basis and the basis of such charges. If none, so state.</p> | |

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|---|--|--|
| Item No. | Item Description | |
| 6.2.0 | <p><u>Post Retirement Benefits Other Than Pensions (including post retirement health care benefits) (PRBs).</u> (Identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan listed, state the plan name and indicate the approximate number and type of employees covered by each plan.)</p> <p>Z. <input type="checkbox"/> Not Applicable</p> | |
| 6.2.1 | <p><u>Determination of Annual PRB Costs.</u> (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the cash or accrual basis of accounting. If costs are accrued, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actuarial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.)</p> | |
| 6.3.0 | <p><u>Self-Insurance Programs (Employee Group Insurance).</u> Costs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When accrued (book accrual only)</p> <p>B. <input type="checkbox"/> When contributions are made to a nonforfeitable fund</p> <p>C. <input type="checkbox"/> When contributions are made to a forfeitable fund</p> <p>D. <input type="checkbox"/> When the benefits are paid to an employee</p> <p>E. <input type="checkbox"/> When amounts are paid to an employee welfare plan</p> <p>Y. <input type="checkbox"/> Other or more than one method. <u>1/</u></p> <p>Z. <input type="checkbox"/> Not Applicable</p> | |
| 6.4.0 | <p><u>Self-Insurance Programs (Worker's Compensation, Liability and Casualty Insurance.)</u></p> | |
| 6.4.1 | <p><u>Worker's Compensation and Liability.</u> Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When claims are paid or losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on the present value of the liability</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability</p> <p>D. <input type="checkbox"/> When funds are set aside or contributions are made to a fund</p> <p>Y. <input type="checkbox"/> Other or more than one method. <u>1/</u></p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p><u>1/</u> Describe on a Continuation Sheet.</p> | |

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|---|---|---|
| Item No. | Item Description | |
| 6.4.2 | <p>Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.</p> <p>D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

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| COST ACCOUNTING STANDARDS BOARD
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EDUCATIONAL INSTITUTIONS | | PART VII: CENTRAL SYSTEM OR GROUP EXPENSES
NAME OF REPORTING UNIT |
|---|---|--|
| Item No. | Item Description | |
| | <p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instructions for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that 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 VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> | |
| 7.1.0 | <p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> | |
| 7.2.0 | <p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefiting segments.</p> <p>D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorated or allocation basis and the basis of such charges. If none, so state.</p> | |

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| Item No. | Item Description | |
| 6.4.2 | <p>Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)</p> <p>A. <input type="checkbox"/> When losses are incurred (no provision for reserves)</p> <p>B. <input type="checkbox"/> When provisions for reserves are recorded based on replacement costs</p> <p>C. <input type="checkbox"/> When provisions for reserves are recorded based on reproduction costs new less observed depreciation (market value) excluding the value of land and other indestructibles.</p> <p>D. <input type="checkbox"/> Losses are charged to fund balance with no charge to contracts and grants (no provision for reserves)</p> <p>Y. <input type="checkbox"/> Other or more than one method 1/</p> <p>Z. <input type="checkbox"/> Not Applicable</p> <p>1/ Describe on a Continuation Sheet.</p> | |

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| 7.1.0 | <p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> | |
| 7.2.0 | <p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefiting segments.</p> <p>D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorated or allocation basis and the basis of such charges. If none, so state.</p> | |

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| Item No. | Item Description | |
| | <p>DISCLOSURE BY CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE ADMINISTRATION) OFFICE, AS APPLICABLE.</p> <p>Instructions for Part VII</p> <p>This part should be completed <u>only</u> by the central system office or a group office of an educational system when that 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 VI of the Disclosure Statement.</p> <p>The reporting unit (central system or group office) should disclose how costs of services provided by the reporting unit are, or will be, accumulated and allocated to applicable segments of the institution. For a central system office, disclosure should cover the entire institution. For a group office, disclosure should cover all of the subordinate organizations administered by that group office.</p> | |
| 7.1.0 | <p><u>Organizational Structure.</u></p> <p>On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.</p> | |
| 7.2.0 | <p><u>Cost Accumulation and Allocation.</u></p> <p>On a continuation sheet, provide a description of:</p> <p>A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCO facilities, etc.), in brief.</p> <p>B. How the costs of the services are identified and accumulated.</p> <p>C. The basis used to allocate the accumulated costs to the benefitting segments.</p> <p>D. Any costs that are transferred from a segment to the central system office or the intermediate administrative office, and which are reallocated to another segment(s). If none, so state.</p> <p>E. Any fixed management fees that are charged to a segment(s) in lieu of a prorata or allocation basis and the basis of such charges. If none, so state.</p> | |

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Subpart 9903.3 - CAS Rules and Regulations

9903.301 Definitions.

(a) The definitions set forth below apply to this chapter 99.

Accrued benefit cost method. See [9904.412-30](#).

Accumulating costs. See [9904.401-30](#).

Actual cash value. See [9904.416-30](#).

Actual cost. See [9904.401-30](#) for the broader definition and [9904.407-30](#) for a more restricted definition applicable only to the standard on the use of standard costs for direct material and direct labor.

Actuarial assumption. See [9904.412-30](#) or [9904.413-30](#).

Actuarial cost method. See [9904.412-30](#) or [9904.413-30](#).

Actuarial gain and loss. See [9904.412-30](#) or [9904.413-30](#).

Actuarial liability. See [9904.412-30](#) or [9904.413-30](#).

Actuarial valuation. See [9904.412-30](#) or [9904.413-30](#).

Allocate. See [9904.402-30](#), [9904.403-30](#), [9904.406-30](#), [9904.410-30](#), [9904.411-30](#), [9904.418-30](#) or

9904.420-30.

Asset accountability unit. See 9904.404-30.

Assignment of cost to cost accounting periods. See 9903.302-1(b).

Bid and proposal (B&P) cost. See 9904.420-30.

Business unit. See 9904.410-30, 9904.411-30 or 9904.414-30.

CAS-covered contract, as used in this part, means any negotiated contract or subcontract in which a CAS clause is required to be included.

Category of material. See 9904.411-30.

Change to a cost accounting practice. See 9903.302-2.

Compensated personal absence. See 9904.408-30.

Cost accounting practice. See 9903.302-1.

Cost input. See 9904.410-30.

Cost objective. See 9904.402-30, 9904.406-30, 9904.410-30 or 9904.411-30.

Cost of capital committed to facilities. See 9904.414-30.

Currently performing, as used in this part, means that a contractor has been awarded a contract, but has not yet received notification of final acceptance of all supplies, services, and data deliverable under the contract (including options).

Deferred compensation. See 9904.415-30.

Defined-benefit pension plan. See 9904.412-30.

Defined-contribution pension plan. See 9904.412-30.

Direct cost. See 9904.402-30 or 9904.418-30.

Directly associated cost. See 9904.405-30.

Disclosure statement, as used in this part, means the Disclosure Statement required by 9903.202-1.

Entitlement. See 9904.408-30.

Estimating costs. See 9904.401-30.

Expressly unallowable cost. See 9904.405-30.

Facilities capital. See 9904.414-30.

Final cost objective. See 9904.402-30 or 9904.410-30.

Fiscal year. See 9904.406-30.

Funded pension cost. See [9904.412-30](#).

Funding agency. See [9904.412-30](#).

General and administrative (G&A) expense. See [9904.410-30](#) or [9904.420-30](#).

Home office. See [9904.403-30](#) or [9904.420-30](#).

Immediate-gain actuarial cost method. See [9904.413-30](#).

Independent research and development (IR&D) cost. See [9904.420-30](#).

Indirect cost. See [9904.402-30](#), [9904.405-30](#), [9904.418-30](#) or [9904.420-30](#).

Indirect cost pool. See [9904.401-30](#), [9904.402-30](#), [9904.406-30](#) or [9904.418-30](#).

Insurance administration expenses. See [9904.416-30](#).

Intangible capital asset. See [9904.414-30](#) or [9904.417-30](#).

Labor cost at standard. See [9904.407-30](#).

Labor-rate standard. See [9904.407-30](#).

Labor-time standard. See [9904.407-30](#).

Material cost at standard. See [9904.407-30](#).

Material inventory record. See [9904.411-30](#).

Material-price standard. See [9904.407-30](#).

Material-quantity standard. See [9904.407-30](#).

Measurement of cost. See 9904.302-1(c).

Moving average cost. See [9904.411-30](#).

Multiemployer pension plan. See [9904.412-30](#).

Negotiated subcontract, as used in this part, means any subcontract except a firm fixed-price subcontract made by a contractor or subcontractor after receiving offers from at least two persons not associated with each other or with such contractor or subcontractor, providing

(1) The solicitation to all competitors is identical,

(2) Price is the only consideration in selecting the subcontractor from among the competitors solicited, and

(3) The lowest offer received in compliance with the solicitation from among those solicited is accepted.

Net awards, as used in this chapter, means the total value of negotiated CAS-covered prime contract and subcontract awards, including the potential value of contract options, received during the reporting period minus cancellations, terminations, and other related credit transactions.

Normal cost. See [9904.412-30](#) or [9904.413-30](#).

Operating revenue. See [9904.403-30](#).

Original complement of low cost equipment. See [9904.404-30](#).

Pay-as-you-go cost method. See [9904.412-30](#).

Pension plan. See [9904.412-30](#) or [9904.413-30](#).

Pension plan participant. See [9904.413-30](#).

Pricing. See [9904.401-30](#).

Production unit. See [9904.407-30](#).

Projected average loss. See [9904.416-30](#).

Projected benefit cost method. See [9904.412-30](#) or [9904.413-30](#).

Proposal. See [9904.401-30](#).

Repairs and maintenance. See [9904.404-30](#).

Reporting costs. See [9904.401-30](#).

Residual value. See [9904.409-30](#).

Segment. See [9904.403-30](#), [9904.410-30](#), [9904.413-30](#) or [9904.420-30](#).

Self-insurance. See [9904.416-30](#).

Self-insurance charge. See [9904.416-30](#).

Service life. See [9904.409-30](#).

Small business, as used in this part, means any concern, firm, person, corporation, partnership, cooperative, or other business enterprise which, under 15 U.S.C. 637(b)(6) and the rules and regulations of the Small Business Administration in part 121 of title 13 of the Code of Federal Regulations, is determined to be a small business concern for the purpose of Government contracting.

Spread-gain actuarial cost method. See [9904.413-30](#).

Standard cost. See [9904.407-30](#).

Tangible capital asset. See [9904.403-30](#), [9904.404-30](#), [9904.409-30](#), [9904.414-30](#) or [9904.417-30](#).

Termination gain or loss. See [9904.413-30](#).

Unallowable cost. See [9904.405-30](#).

Variance. See [9904.407-30](#).

Weighted average cost. See [9904.411-30](#).

(b) The definitions set forth below are applicable exclusively to educational institutions and apply to this chapter 99.

Business unit. See 9903.201-2(c)(2)(ii).

Educational institution. See 9903.201-2(c)(2)(i).

Intermediate cost objective. See 9905.502-30(a)(7).

Segment. See 9903.201-2(c)(2)(ii).

9903.302 Definitions, explanations, and illustrations of the terms, “cost accounting practice” and “change to a cost accounting practice.”

9903.302-1 Cost accounting practice.

Cost accounting practice, as used in this part, means any disclosed or established accounting method or technique which is used for allocation of cost to cost objectives, assignment of cost to cost accounting periods, or measurement of cost.

(a) *Measurement of cost*, as used in this part, encompasses accounting methods and techniques used in defining the components of cost, determining the basis for cost measurement, and establishing criteria for use of alternative cost measurement techniques. The determination of the amount paid or a change in the amount paid for a unit of goods and services is not a cost accounting practice. Examples of cost accounting practices which involve measurement of costs are -

(1) The use of either historical cost, market value, or present value;

(2) The use of standard cost or actual cost; or

(3) The designation of those items of cost which must be included or excluded from tangible capital assets or pension cost.

(b) *Assignment of cost to cost accounting periods*, as used in this part, refers to a method or technique used in determining the amount of cost to be assigned to individual cost accounting periods. Examples of cost accounting practices which involve the assignment of cost to cost accounting periods are requirements for the use of specified accrual basis accounting or cash basis accounting for a cost element.

(c) *Allocation of cost to cost objectives*, as used in this part, includes both direct and indirect allocation of cost. Examples of cost accounting practices involving allocation of cost to cost objectives are the accounting methods or techniques used to accumulate cost, to determine whether a cost is to be directly or indirectly allocated to determine the composition of cost pools, and to determine the selection and composition of the appropriate allocation base.

9903.302-2 Change to a cost accounting practice.

Change to a cost accounting practice, as used in this part, means any alteration in a cost accounting practice, as defined in 9903.302-1, whether or not such practices are covered by a Disclosure

Statement, except for the following:

(a) The initial adoption of a cost accounting practice for the first time a cost is incurred, or a function is created, is not a change in cost accounting practice. The partial or total elimination of a cost or the cost of a function is not a change in cost accounting practice. As used here, function is an activity or group of activities that is identifiable in scope and has a purpose or end to be accomplished.

(b) The revision of a cost accounting practice for a cost which previously had been immaterial is not a change in cost accounting practice.

9903.302-3 Illustrations of changes which meet the definition of “change to a cost accounting practice.”

(a) The method or technique used for measuring costs has been changed.

| Description | Accounting treatment |
|--|--|
| (1) Contractor changes its actuarial cost method for computing pension costs. | (1)(i) Before change: The contractor computed pension costs using the aggregate cost method. (ii) After change: The contractor computes pension cost using the unit credit method. |
| (2) Contractor uses standard costs to account for its direct labor. Labor cost at standard was computed by multiplying labor-time standard by actual labor rates. The contractor changes the computation by multiplying labor-time standard by labor-rate standard | (2)(i) Before change: Contractor's direct labor cost was measured with only one component set at standard. (ii) After change: Contractor's direct labor cost is measured with both the time and rate components set at standard. |

(b) The method or technique used for assignment of cost to cost accounting periods has been changed.

| Description | Accounting treatment |
|--|--|
| (1) Contractor changes his established criteria for capitalizing certain classes of tangible capital assets whose acquisition costs totaled \$1 million per cost accounting period | (1)(i) Before change: Items having acquisition costs of between \$200 and \$400 per unit were capitalized and depreciated over a number of cost accounting periods. (ii) After change: The contractor charges the value of assets costing between \$200 and \$400 per unit to an indirect expense pool which is allocated to the cost objectives of the cost accounting period in which the cost was incurred. |

Description**Accounting treatment**

(2) Contractor changes his methods for computing depreciation for a class of assets

(2)(i) Before change: The contractor assigned depreciation costs to cost accounting periods using an accelerated method. (ii) After change: The contractor assigns depreciation costs to cost accounting periods using the straight line method.

(3) Contractor changes his general method of determining asset lives for classes of assets acquired prior to the effective date of CAS 409

(3)(i) Before change: The contractor identified the cost accounting periods to which the cost of tangible capital assets would be assigned using guideline class lives provided in IRS Rev. Pro. 72-10. (ii) After change: The contractor changes the method by which he identifies the cost accounting periods to which the costs of tangible capital assets will be assigned. He now uses the expected actual lives based on past usage.

(c) The method or technique used for allocating costs has been changed.

Description**Accounting treatment**

(1) Contractor changes his method of allocating G&A expenses under the requirements of Cost Accounting Standard 410

(1)(i) Before change: The contractor operating under Cost Accounting Standard 410 has been allocating his general and administrative expense pool to final cost objectives on a total cost input base in compliance with the Standard. The contractor's business changes substantially such that there are significant new projects which have only insignificant quantities of material. (ii) After change: After the addition of the new work, an evaluation of the changed circumstances reveals that the continued use of a total cost input base would result in a significant distortion in the allocation of the G&A expense pool in relation to the benefits received. To remain in compliance with Standard 410, the contractor alters his G&A allocation base from a total cost input base to a value added base.

(2) The contractor changes the accounting for hardware common to all projects

(2)(i) Before change: The contractor allocated the cost of purchased or requisitioned hardware directly to projects. (ii) After change: The contractor charges the cost of purchased or requisitioned hardware to an indirect expense pool which is allocated to projects using an appropriate allocation base.

Description**Accounting treatment**

(3) The contractor merges operating segment A and B which use different cost accounting practices in accounting for manufacturing overhead costs

(3)(i) Before change: In segment, A, the costs of the manufacturing overhead pool have been allocated to final cost objectives using a direct labor hours base; in segment B, the costs of the manufacturing overhead pool have been allocated to final cost objectives using a direct labor dollars base. (ii) After change: As a result of the merger of operations, the combined segment decides to allocate the cost of the manufacturing overhead pool to all final cost objectives, using a direct labor dollars base. Thus, for those final cost objectives referred to in segment A, the cost of the manufacturing overhead pool will be allocated to the final cost objectives of segment A using a direct labor dollars base instead of a direct labor hours base.

9903.302-4 Illustrations of changes which do not meet the definition of "Change to a cost accounting practice."**Description****Accounting treatment**

(a) Changes in the interest rate levels in the national economy have invalidated the prior actuarial assumption with respect to anticipated investment earnings. The pension plan administrators adopted an increased (decreased) interest rate actuarial assumption. The company allocated the resulting pension costs to all final cost objectives

(a) Adopting the increase (decrease) in the interest rate actuarial assumption is not a change in cost accounting practice.

(b) The basic benefit amount for a company's pension plan is increased from \$8 to \$10 per year of credited service. The change increases the dollar amount of pension cost allocated to all final cost objectives

(b) The increase in the amount of the benefits is not a change in cost accounting practice.

(c) A contractor who has never paid pensions establishes for the first time a pension plan. Pension costs for the first year amounted to \$3.5 million

(c) The initial adoption of an accounting practice for the first time incurrence of a cost is not a change in cost accounting practice.

(d) A contractor maintained a Deferred Incentive Compensation Plan. After several years' experience, the plan was determined not to be attaining its objective, so it was terminated, and no future entitlements were paid

(d) There was a termination of the Deferred Incentive Compensation Plan. Elimination of a cost is not a change in cost accounting practice.

Description

Accounting treatment

(e) A contractor eliminates a segment that was operated for the purpose of doing research for development of products related to nuclear energy

(e) The projects and expenses related to nuclear energy projects have been terminated. No transfer of these projects and no further work in this area is planned. This is an elimination of cost and not a change in cost accounting practice.

(f) For a particular class of assets for which technological changes have rarely affected asset lives, a contractor starts with a 5-year average of historical lives to estimate future lives. He then considers technological changes and likely use. For the past several years the process resulted in an estimated future life of 10 years for this class of assets. This year a technological change leads to a prediction of a useful life of 7 years for the assets acquired this year for the class of assets

(f) The change in estimate (not in method) is not a change in cost accounting practice. The contractor has not changed the method or technique used to determine the estimate. The methodology applied has indicated a change in the estimated life, and this is not a change in cost accounting practice.

(g) The marketing department of a segment has reported directly to the general manager of the segment. The costs of the marketing department have been combined as part of the segment's G&A expense pool. The company reorganizes and requires the marketing department to report directly to a vice president at corporate headquarters

(g) After the organization change in the company's reporting structure, the parties agree that the appropriate recognition of the beneficial or causal relationship between the costs of the marketing department and the segment is to continue to combine these costs as part of the segment's G&A expense pool. Thus, the organizational change has not resulted in a change in cost accounting practice.

9903.303 Effect of filing Disclosure Statement.

(a) A disclosure of a cost accounting practice by a contractor does not determine the allowability of particular items of cost. Irrespective of the practices disclosed by a contractor, the question of whether or not, or the extent to which, a specific element of cost is allowed under a contract remains for consideration in each specific instance. Contractors are cautioned that the determination of the allowability of cost items will remain a responsibility of the contracting officers pursuant to the provisions of the applicable procurement regulations.

(b) The individual Disclosure Statement may be used in audits of contracts or in negotiation of prices leading to contracts. The authority of the audit agencies and the contracting officers is in no way abrogated by the material presented by the contractor in his Disclosure Statement. Contractors are cautioned that their disclosures must be complete and accurate; the practices disclosed may have a significant impact on ways in which contractors will be required to comply with Cost Accounting Standards.

9903.304 Concurrent full and modified coverage.

Contracts subject to full coverage may be performed during a period in which a previously awarded contract subject to modified coverage is being performed. Compliance with full coverage may compel the use of cost accounting practices that are not required under modified coverage. Under these circumstances the cost accounting practices applicable to contracts subject to modified coverage need not be changed. Any resulting differences in practices between contracts subject to full coverage and those subject to modified coverage shall not constitute a violation of [9904.401](#) and [9904.402](#). This principle also applies to contracts subject to modified coverage being performed during a period in which a previously awarded contract subject to full coverage is being performed.

9903.305 Materiality.

In determining whether amounts of cost are material or immaterial, the following criteria shall be considered where appropriate; no one criterion is necessarily determinative:

- (a) The absolute dollar amount involved. The larger the dollar amount, the more likely that it will be material.
- (b) The amount of contract cost compared with the amount under consideration. The larger the proportion of the amount under consideration to contract cost, the more likely it is to be material.
- (c) The relationship between a cost item and a cost objective. Direct cost items, especially if the amounts are themselves part of a base for allocation of indirect costs, will normally have more impact than the same amount of indirect costs.
- (d) The impact on Government funding. Changes in accounting treatment will have more impact if they influence the distribution of costs between Government and non-Government cost objectives than if all cost objectives have Government financial support.
- (e) The cumulative impact of individually immaterial items. It is appropriate to consider whether such impacts:
 - (1) Tend to offset one another, or
 - (2) Tend to be in the same direction and hence to accumulate into a material amount.
- (f) The cost of administrative processing of the price adjustment modification shall be considered. If the cost to process exceeds the amount to be recovered, it is less likely the amount will be material.

9903.306 Interpretations.

In determining amounts of increased costs in the clauses at [9903.201-4\(a\)](#), Cost Accounting Standards, [9903.201-4\(c\)](#), Disclosure and Consistency of Cost Accounting Practices, and [9903.201-4\(d\)](#), Consistency in Cost Accounting, the following considerations apply:

- (a) Increased costs shall be deemed to have resulted whenever the cost paid by the Government results from a change in a contractor's cost accounting practices or from failure to comply with applicable Cost Accounting Standards, and such cost is higher than it would have been had the

practices not been changed or applicable Cost Accounting Standards complied with.

(b) If the contractor under any fixed-price contract, including a firm fixed-price contract, fails during contract performance to follow its cost accounting practices or to comply with applicable Cost Accounting Standards, increased costs are measured by the difference between the contract price agreed to and the contract price that would have been agreed to had the contractor proposed in accordance with the cost accounting practices used during contract performance. The determination of the contract price that would have been agreed to will be left to the contracting parties and will depend on the circumstances of each case.

(c) The statutory requirement underlying this interpretation is that the United States not pay increased costs, including a profit enlarged beyond that in the contemplation of the parties to the contract when the contract costs, price, or profit is negotiated, by reason of a contractor's failure to use applicable Cost Accounting Standards, or to follow consistently its cost accounting practices. In making price adjustments under the Cost Accounting Standards clause at 9903.201-4(a) in fixed price or cost reimbursement incentive contracts, or contracts providing for prospective or retroactive price redetermination, the Federal agency shall apply this requirement appropriately in the circumstances.

(d) The contractor and the contracting officer may enter into an agreement as contemplated by subdivision (a)(4)(ii) of the Cost Accounting Standards clause at 9903.201-4(a), covering a change in practice proposed by the Government or the contractor for all of the contractor's contracts for which the contracting officer is responsible, provided that the agreement does not permit any increase in the cost paid by the Government. Such agreement may be made final and binding, notwithstanding the fact that experience may subsequently establish that the actual impact of the change differed from that agreed to.

(e) An adjustment to the contract price or of cost allowances pursuant to the Cost Accounting Standards clause at 9903.201-4(a) may not be required when a change in cost accounting practices or a failure to follow Standards or cost accounting practices is estimated to result in increased costs being paid under a particular contract by the United States. This circumstance may arise when a contractor is performing two or more covered contracts, and the change or failure affects all such contracts. The change or failure may increase the cost paid under one or more of the contracts, while decreasing the cost paid under one or more of the contracts. In such case, the Government will not require price adjustment for any increased costs paid by the United States, so long as the cost decreases under one or more contracts are at least equal to the increased cost under the other affected contracts, provided that the contractor and the affected contracting officers agree on the method by which the price adjustments are to be made for all affected contracts. In this situation, the contracting agencies would, of course, require an adjustment of the contract price or cost allowances, as appropriate, to the extent that the increases under certain contracts were not offset by the decreases under the remaining contracts.

(f) Whether cost impact is recognized by modifying a single contract, several but not all contracts, or all contracts, or any other suitable technique, is a contract administration matter. The Cost Accounting Standards rules do not in any way restrict the capacity of the parties to select the method by which the cost impact attributable to a change in cost accounting practice is recognized.

9903.307 Cost Accounting Standards Preambles.

Preambles to the Cost Accounting Standards published by the original Cost Accounting Standards

Board, as well as those preambles published by the signatories to the Federal Acquisition Regulation respecting changes made under their regulatory authorities, are available by writing to the: Publications Office, Office of Administration, Executive Office of the President, 725 17th Street NW., room 2200, Washington, DC 20500, or by calling (202) 395-7332.