# PART 9903 - CONTRACT COVERAGE

Subpart 9903.1 -	General
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9903.101 Cost Accounting Standards.

9903.102 OMB approval under the Paperwork Reduction Act.

#### Subpart 9903.2 - CAS Program Requirements

9903.201 Contract requirements.

9903.201-1 CAS applicability.

9903.201-2 Types of CAS coverage.

9903.201-3 Solicitation provisions.

9903.201-4 Contract clauses.

9903.201-5 Waiver.

9903.201-6 Findings.

9903.201-7 Cognizant Federal agency responsibilities.

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

9903.202 Disclosure requirements.

9903.202-1 General requirements.

9903.202-2 Impracticality of submission.

9903.202-3 Amendments and revisions.

9903.202-4 Privileged and confidential information.

9903.202-5 Filing Disclosure Statements.

9903.202-6 Adequacy of Disclosure Statement.

9903.202-7 [Reserved]

9903.202-8 Subcontractor Disclosure Statements.

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

9903.202-10 Illustration of Disclosure Statement Form, CASB DS-2.

Subpart 9903.3 - CAS Rules and Regulations

9903.301 Definitions.

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.

9903.302-2 Change to a cost accounting practice.

9903.302-3 Illustrations of changes which meet the definition of "change to a cost accounting practice."

9903.302-4 Illustrations of changes which do not meet the definition of "Change to a cost accounting practice."

9903.303 Effect of filing Disclosure Statement.

9903.304 Concurrent full and modified coverage.

9903.305 Materiality.

9903.306 Interpretations.

9903.307 Cost Accounting Standards Preambles.

# 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  $\underline{9904.401}$  and  $\underline{9904.402}$  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 <u>9903.201-4</u>(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 <u>9903.201-4</u>(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 <u>9904.401</u>, Consistency in Estimating, Accumulating, and Reporting Costs, and Standard <u>9904.402</u>, 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 <u>9903.201-2(c)(5)</u> or <u>9903.201-2(c)(6)</u>.

- 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.

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(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.

 $\square$  (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.

 $\square$  (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 Contact Coverage

If the offeror is eligible to use the modified provisions of <u>9903.201-2(b)</u> 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 nea of the cost recounting 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				
$\Box$ (5) Certificate of Disclosure Statement Due Date by Educational Institution. If the offeror is an educational institution that, under the transition provisions of $\underline{9903.202-1}(f)$ , is or will be required to submit a Disclosure Statement after receipt of this award, the offeror hereby certifies that (check one and complete):				
$\square$ (a) A Disclosure Statement filing Due Date of has been established with the cognizant Federal agency.				
$\Box$ (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.

in lieu of the Cost Accounting Standards clause

- (1) The contracting officer shall insert the clause set forth below, Cost Accounting Standards, in negotiated contracts, unless the contract is exempted (see <u>9903.201-1</u>), the contract is subject to modified coverage (see <u>9903.201-2</u>), 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  $\underline{9903.201-1}$  and  $\underline{9903.201-2}$ , 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 <u>9904.401</u>, <u>9904.402</u>, <u>9904.405</u>, and <u>9904.406</u>, 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 <u>9904.401</u>, Consistency in Estimating, Accumulating, and Reporting Costs; <u>9904.402</u>, Consistency in Allocating Costs Incurred for the Same Purpose; <u>9904.405</u>, Accounting for Unallowable Costs; and <u>9904.406</u>, 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 <u>9903.202-1</u> through <u>9903.202-5</u>. 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  $\underline{9903.201-2}$  is subject to other types of CAS coverage, the substance of the applicable clause set forth in  $\underline{9903.201-4}$  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 <u>9903.201-1</u>.

(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  $\underline{9903.201-2}$  is subject to other types of CAS coverage, the substance of the applicable clause set forth in  $\underline{9903.201-4}$  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 <u>9904.401</u> and <u>9904.402</u>, 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 <u>9904.401</u>, Consistency in Estimating, Accumulating, and Reporting Costs; and <u>9904.402</u>, 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 <u>9903.202-1</u> through <u>9903.202-5</u>. 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  $\underline{9903.201-2}$  is subject to other types of CAS coverage, the substance of the applicable clause set forth in  $\underline{9903.201-4}$  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 <u>9903.201-1</u>.

(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  $\underline{9903.201-4}(a)$ , Cost Accounting Standards, or  $\underline{9903.201-4}(c)$ , 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 <u>9903.202</u>, 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

Page

GENERAL IN	STRUC	TIONSið
COVER SHE	ET AND	CERTIFICATION C-1
PART I		General Information
PART II	-	Direct Costs II-1
PART III	33	Direct vs. Indirect Costs 81-1
PART IV		Indirect Costs
PART V		Depreciation and Capitalization Practices V-1
PART VI	83	Other Coots and Credits
PART VII	100	Deferred Compensation and Insurance Cost VII-1
PART VIII		Home Office Expenses

#### FORM CASE DS-1 IREV 2/96)

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- 7. A quarter of approximation in the Statement area read enterties assessing stated case.
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- 6. Where the cost accounting premiors below disclosed is clearly set fresh at the custoscor's examing written accounting positives and procedures, but the decimate may be used on a surface toward or design written as the other and incomposition from the contraction. The other costs is the composition from the contraction, the text of position and are also accounted position and are incomposed and affection date for each accounting policy under procedures should write of the composition of the procedure should be admitted as appropriates the profession of the procedure fluid them. Supplied that the contraction of them and expenditure should be strated and concentration of the policy and the supplied and to supplied the state of the contraction of the contractio
- B. Disdouve Statements must be emended when cost accounting practices are changed to cancel with a new CAS or when postions are thorquid with or without browledge of the Scientifick's CAN or see 40: CRT 5553, 2023.

COST	ACCOUNTING	STANDARDS	BOARD
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#### GENERAL INSTRUCTIONS

- Amondments shall be submitted to the same offices to which submission would have been made were an original Disclosure Statement filed.
- 11. Each amendment, or set of amendments should be accompanied by an amended gover shoet findicating revision number and effective date of the changel and a signed certification. For all resolverissions, on each page, insert "Revision Number" and "Effective Date." in the loan Description black; and, insert a revision mark (e.g., "R\*) in the right hand margin of any line that is revision. Completely businessed Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.
  - Use of this Disclosure Statement, amended February 1996, shall be phased in as follows:
    - A. New Congrectors. This form shall be used by new contractors when they are initially required to disclose their cost accounting practices pursuant to 9903-202-1.
    - 8. Existing Contraction. If a contractor has disclosed its cost accounting practices on a prior edition of the Disclosure Statement (CASB 05-1), such disclosure shall remain in effect until the cumbactor amends or revises a significant portion of the Disclosure Statement in accordance with CAS 9903, 202-3. Minor amendments to an existing DS-1 ray 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 heginning of the contractor's next full fiscal year after December 31, 1998.

ATTACHMENT - Blank Continuation Sheet

FORM CASB DS-1 (REV 2/96)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		CONTINUATION SHEET  NAME OF REPORTING UNIT		
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C	DST 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, & Zlp Code	
	Division or Subsidiary of (if sostical)	le)
0.2	Reporting Unit: (Mark one.)	
	8.1. Corporate Home Offi	
0.3	Official to Contact Concerning this Stateme	
	Name and Title	
	Phone number fincluding area code	and extension
0.4	Statement Type and Effective Date:	
	A. (Mark type of automission, I (a) Original Statement (b) Revised Statement	
	B. Effective Date of this States	nert/Revision
0.5	Statement Submitted To (Provide office non extension):	ne, location and telephone number, include area code and
	(a) Cognizant Federal Agency:	
	(b) Cognizant Federal Auditor:	
		DESTIFICATION
	revision, is the complete and accurate discli-	and belief this Statement, as amended in the case of a State as of the above date by the above-named i, as required by the Disclosure Regulation (48 CFR is Board under P.L. 100-679.
		(Name)
	-	(Title)
	THE PENALTY FOR MAKING A FALSE STATEMS	NT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. \$ 1001

FORM CASE DS-1 (REV 2/96)

0 - 1

C	OST ACCOUNTING STANDARDS BDARD	PART I - GENERAL INFORMATION			
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Born description				
	Pa Pa	rt I Instructions			
		1.1.1010EURIS			
	unit. "Government CAS Covered Sal	the most recently completed fiscal year of the reporting iss" includes sales under both prime contracts and Sales" includes intracorporate transactions.			
1.1.0	Type of Susiness Entity of Which the Report	ing Unit is a Part, (Mark one.)			
	A. Corporation				
	B. Partnership				
	C. Proprietorship D. Net for-profit organization				
	E. Joint Venture	100			
		arch and Development Center (FFRDC)			
	Y. Other (Specify)				
1.2.0	Predominant Type of Government Sales, IM	ark one.) 3/			
	A. Manufacturing				
	B Bezearch and Development				
	C. Construction				
	D. Services Y. Other (Specify)				
1.3.0	Annual CAS Coursed Government Sales on I	Percentage of Total Sales (Government and Commercial).			
1.3,0	(Mark one. An extinate is permitted for this section.) 1/				
	A. Less than 10%				
	B10%-50%				
	C. 51%-80%				
	D. 81% · 95%				
	E. Over 95%				
1.4.0	Description of Your Cost Accounting System appropriate finels) and if more than one is m	n for Government Contracts, and Subcontracts. (Mark the orked, explain on a continuation sheet.) 1/			
	A. Standard costs - Job	order			
	B. Standard costs - Proc	ess			
	C. Actual costs - Jub ard	Sear .			
	D. Actual costs - Process				
	Y. Other(s) 2/				
	Land to the second seco	to produce to the control of the con			
	3/ Do not complete when Part I is filed in c 2/ Describe on a Continuation Sheet.	organization with Part VIII.			

# COST ACCOUNTING STANDARDS BOARD PART I - GENERAL INFORMATION

CUG	I MCCOOMING STRIKENING CONTRA	Country Commission of the Country Coun			
9	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
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 memorandum records and identify the m records.	if costs charged to Federal contracts that are supported by tethod used to reconcile with the entity's financial accounting			
1.6.0	<u>Unationable Costs</u> . Costs that are not reimbursable as allowable costs under the tents 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 identi- accounting recon-	ified and recorded separately in the formal financial ds.			
	Eduntified in separately maintained accounting records or workpapers.				
	Identifiable through use of less formal accounting techniques that permit audit verification.				
	D Determinable by	other means. 1/			
1.6.2	Estimated costs.				
		nd description (in backup data, workpapers, etcl which have identified and recognized in making estimates.			
		any other estimating technique employed to provide gnition of any unallowable amounts persinent to the estimates			
	C Other. 1/				
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		Especify period. If the cost accounting period used for under Federal contracts is other than the fiscal year identified a continuation sheet.)			
	3/ Describe on a Continuation Sheet.				

FORM CASB DS-1 (REV 2/96)

1 . 2

COST ACCOUNTING SYANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		PART 8 - DIRECT COSTS  NAME OF REPORTING UNIT			
Item No.	ltem e	lescription			
	Part it leginations				
	This part covers the three major categories of direct costs, i.e., Direct Materiol, Direct Labor and Other Direct Costs.				
	It is not the brient here to spell out or define the three elements of direct costs. Rather, co contractor should disclose practices based on its own definitions of what costs are, or will be, charged directly to Federal controcts or similar tost objectives as Direct Material, Direct Labor, or Other Direct Gosts. For example, a contractor may charge or disprily purchased labor of a direct nature as "Direct Material" for purposes of pricing proposals, requests for progress payments, claim for cost reimburnement, 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 contract 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 who the end product; they also include material, consumable supplies, and other costs whos charged to Federal contracts or similar cost objectives as Direct Material. (Describe on a continuation sheet the principal dissess or types of material and sanctices which not charged so determined the product and				
2.2.0	Method of Charging Direct Material,				
2.2.1	2.2.1 <u>Direct Charus Not Through an Inventory Account at:</u> (Mark the appropriate lines one is marked, explain on a continuation sheet.)				
	A. Standard costs (Describe B. Actual Custs Y. Otheris) 1/ Z. Not applicable	the type of standards used.) 1/			
2.2.2	Changed Direct from a Contractor-owned Inventory Account at: Whark the appropriate license and if more than one is marked, explain on a configuration sheet.)				
	A. Standard costs 1( B. Average Costs 1) C. First in, first out D. Last in, first out Y. Other(s) 1) Z. Not applicable				

3/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD		TING STANDARDS BOARD	PART 8 - DIRECT COSTS			
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT			
Item No.	Ham description					
2.3.0	direct material :	ing Direct Material. (Mark the ap re charged to Federal contracts on on a continuation sheet.)	propriate line(s) to indicate the point in time at which or similar cost objectives, and if more than one line is			
	A. B. C. D. E. Y. Z.	cost objective	of invoice are received released to a process, butch, or similar intermediate released to a final cost objective			
2.4.0	Variances from Standard Costs for Direct Material, IDo 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 short.)					
2.4.1	Type of Variance	e.				
	A. B. C. Y.	Price Usage Combined (A and B) Other(s) 1/				
2.4.2 Level of Production Unit used to Accumulate Variance, Indicate what as a basis for accumulating material variances.		ance, Indicate which level of production unit is used				
	A. B. C. Y.	Plant-wide Basis By Department By Product or Product Line Other(s): 3/				
2.4.3	Method of Dispeting of Variance, Describe on a continuation sheet the basis for, and the frequency of, the dispection of the variance.					
2.4.4 Benisions. Standard costs for direct materials are revised:		e revised:				
	A. B. C. Y.	Semiannually Annually Revised as needed, but at Other(s) 3/	least once annually			
	1/ Describe on	a Consinuation Sheet.				

FORM CASS DS-1 (REV 2/96)

11 - 2

	COST ACCOUNTING STANDARDS BOARD	PART II -	DIRECT COSTS		
	REQUIRED BY PUBLIC LAW 100-679	MAME OF REPORTING UNIT			
tem No.	herr	ım description			
2.5.0	Method of Charging Direct Librar: (Mark the as show how such labor is charged to Federal cos- line is marked, explain on a continuation sheet, classes of labor rates that are, or will be applie. Other Direct Labor, is order so develop direct to	dracts or similar of Also describe or d to Manufacturin	ont objectives, a	nd if more than or sheet the principal	
			Americans in Severe		
	1	Manadastaring	Direct Labor Catago		
		Business	Engineering	Other Direct	
	A. Individual/actual rates				
	B. Average rates - uncompensated	-	_	1-0-0	
	overtime hours included in computation 1/	-		-	
	<ul> <li>C. Average rates – uncompensated overtime hours excluded from computation</li> </ul>			-	
	D. Standard costs/rates 1/				
	Y. Other(s) 1/			-	
	Z. Labor category is not applicable		-	-	
2.6.1	standard costs/rate method, i.e., you have man Mark the appropriate lineful in each column of i marked, explain on a continuation sheet.) Type of Variance,	tems 2.6.1, 2.6.2	and 2.6.4, If	nore than one is	
		93	Direct Labor Categor		
	I .	Manufacturing	Logistering	Other Direct	
		12.30 10.00 10.00 10.00			
	A. Rate				
	A. Rate B. Efficiency	-		_	
	B. Efficiency			=-	
	B. Efficiency C. Combined (A and B)	-		=	
	B. Efficiency C. Combined (A and B) Y. Other(s) 3/	-	=	$\equiv$	
	B. Efficiency C. Combined (A and B)	-		$\equiv$	
	B. Efficiency C. Combined (A and II) Y. Other(s) 1/ Z. Labor contepory is	-		Ξ	
	B. Efficiency C. Combined (A and II) Y. Other(s) 1/ Z. Labor contepory is	-		Ξ	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-676 PART II - DIRECT COSTS NAME OF REPORTING UNIT ttem No. Item description <u>Level of Production Unit used to Accomplate Variance.</u> Indicate which level of production unit is used as a basis for accomplating the labor variances. 2.6.2 Direct Labor Category

Wassifacturing Engineering Other Direct A. Plant-wide basis

B. By department
G. By product or product line
Y. Otherish 3/
Z. Labor category is not applicable Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance. 2.6.3 Bevisions. Standard coats for direct labor are revised: 2.6.4 Semianrushy
Annually
Revised as newled, but at least once annually
Other(s): 1/ Description of Other Detect Costs. Other significant items of cost directly identified with Federal controls or other flusi cost objectives. Describe on a continuation sheet the principal classics of other costs that are advants charged classics, the defectly, that is, identified specifically with final cust objectives, e.g., triage benefits, beard costs, services, subcontracts, etc. 2.7.0 2.7.1 When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar sost objectives the charge is based on: A. Actual Costs
B. Per Diom Rotes
C. Lodging at actual costs and subsistence at per diem
V. Other Method 1/
V. Net Applicable Credits to Contract Costs. When Federal contracts or similar cost objectives are credited for the following electrostances, 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 objectives, and for each "No" answer, explain on a continuation sheet how the credit differs from the original charge.) 2.8.0 E. No. 2. Not Applicable (al Transfers to other jobs/contracts (b) Unused or excess materials remaining upon completion of contract

FORM CASE DS-1 IREV 2/96)

3/ Describe on a Continuation Sheet.

B 4

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT	PART III - DIRECT VS. INDIRECT COSTS  NAME OF REPORTING UNIT		
	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPORT	ING UNIT	
tem Vo.		Item d	escription		
3.1.0	Describe on a purpose, in the	etermining How Costs are Charged : a continuation sheet your criteria for its circumstances, are treated either tal cost objectives.	determining when costs	incurred for the same	
3.2.0	functions, six Codes A thro applicable to 4.3.0) for ea direct/Somet	Costs of Specified Functions, Elem- ements of cest or transactions listed hugh F, or Y, to indicate how the ite you. Also, specify the nametal of it ch function, element of cost, or tran- ines indirect, is usual, explain on a o nd indirect allocations are made.)	in Items 3.2.1, 3.2.2, a m is treated. Enter Code he indirect pool(s) (as In section coded E or F. II	nd 3.2.3, enter one of the 2 I in those lines that are no ted in 4.1.0, 4.2.0 and Code E. Sametimes	
		Treatment Code			
	A. Direct material III. Direct labor C. Direct material and labor D. Other direct costs		E. Sometimes direc F. Indirect only Y. Other(s) ]/ Z. Not applicable	ct/Sometimes indirect	
3.2.1		nements of Cost. one Related to	Treatment Code	Name of Poolisi	
	- Gal	Cash Discounts on Purchases	-		
	(b)	Freight in	2.5		
	(c)	Income from Sale of Scrap	_	2	
	640	Income from Sale of Salvage	_	<del>20. 12.11 - 12.111</del>	
	(e)	Incoming Material Inspection (receiving)		-	
		Inventory adjustment	-		
	(1)	arrentory actostracia			
	(1) (g)	Purchasing	-		

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III - DIRECT	VS. INDIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
tem No.	hem des	ription		
3,2.2	Functions, Dements of Cost, or Transactions Belated to Direct Labor	Treatment Code	Name of Foolis	
	(a) Incentive Componsation	Proces:		
	(b) Holiday Differential (Priemium 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	ATT.		
	61 Life Insurance	5512		
	(j) Other Deferred Compensation 1/	-		
	(k) Training	0.00		
	6) Sick Leave			
	1/ Describe on a Continuation Sheet.			

FORM CASE DS-1 (REV 2/96)

III - 2

	DISC	INTING STANDARDS BOARD LOSURE STATIMENT BY PUBLIC LAW 100-679	PART III - DIRECT VS. INDIRECT COS NAME OF REPORTING UNIT			
Item No.	Item description					
3.2.3		ements of Cost. ns - Minestantous	Treatment Code	Name of Pool(s)		
	tat	Design Engineering (in-house)		_		
	(0)	Drufting (in-house)				
	fal	Computer Operations (in-house)		_		
	(d)	Contract Administration	2.055			
	(e)	Subcontract Administration Costs				
	en	Freight Out (Sinished product)				
	(g)	Line for production) Inspection				
	(h)	Packaging and Preservation	-			
	60	Preproduction Costs and Start-up Cost				
	0	Departmental Supervision	-			
	60	Professional Services (consultant fees)				
	60	Purchased Labor of Direct Nature (on premises)	_			
	(m)	Purchased Labor of Direct Nature Soft premises!				
	(n)	Reamangement Costs	-	:		
	fol	Rework Costs				
	fol	Royalties	-	C-		
	(q)	Scrap Work	-			
	(r)	Special Test Equipment		_		
	fsl	Special Tooling				
	(1)	Warranty Costs		0.00		
	(w)	Rental Costs	_			
	(w)	Travel and Subsistence				
	(m)	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

itom No.

Hem description

Part IV Instructions

For the purpose of this part, indirect costs have been divided into three citiegories: (i) menutionaling, engineeting, and comparable indirect costs, (ii) general and administrative (USA) expenses, and (iii) service costs and expense post costs, as defined in item 4.3.0. The term "evenhead," as used in this part, refers only to the first category of indirect costs.

The following Albertion Bass Codes are provided for set in connection with Items  $4.1.0,\,4.2.0$  and

- Sales
  Cost of table
  Total Cost input libract material,
  direct labor, other deced costs
  and applicable sundhead!
  Value added cost input Initial cost
  input less direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor direct costs)
  Prises cost (Initial cost
  input labor and other direct costs)
  Processing or convention cost
  (direct labor and applicable
  overhead) E.
- Б. G.

- H. Direct labor daillars
  L. Direct labor hours
  J. Mechine hours
  W. Usage
  L. Unit of production
  M. Direct natarial cast
  N. Tests payrol dollars (direct and indirect employees)
  D. Hoodcount or senitive of employees
  F. Square feet
  Y. Otherpil, or more than one basis
  (busches and indirect employees)
  Z. Feel not applicable

Ocerhand Pools, hist all the eventual pools, i.e., pools of indirect costs, effect the general and administrative (ISAA) expenses, that are abscarted to final cost abjectives without any intermediate ablacations. A supposed or business such may have early a single pool excenquation and of the several pools such as menufactuating overhead, engineering eventual, material leading eventued, etc. For each pool listed indirects the base used to abscarting such pools expenses to Federal contracts or single cost adjectives. Also, for each of the pools indirect in [the major transfer, and elements of cost included, and [tr] the major up of the abscartion between Use a consistent subset is additional space in required.

Allocation Sate Code

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

Description Wake up of the allocation base:

FORM CASE DS-1 (REV 2/96)

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

			STATEMENT BLIC LAW 100-679	NAME OF REPOR	TING UNIT
Item No.			Hen	n description	
4.1.0	Continued.				Allocation Base Code
	2.	90-1			-
		(10)	Major functions, activiti elements of cost include		
		(6)	Description/Make up of allocation base:	the	
4.2.0	that describe selected indi cost objective activities, an if direct labor	rial the icate the res. Al- id element or dollars	manner in which GSA exp e base(s) used for ellocatin so, for each category of go ents of cost included, and	sensex are allocated. For e og such pooled expenses to collal selected, indicate (a) (b) the make up of the allo fits included? If a total co	o Federal contracts or similar the major functions, scation base(s). For example, ast input base is used, is the
	200				Allocation
	Sing	le Pool	Containing G&A Expenses	Only	Base Code
	100				
	tai		or functions, activities, and nents of cost included:	ı	
		( <del>-</del> -		-9	
	(ы)	Des	cription.Wake up of the alk	ocation base:	
				3	
	1				

# COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

m					
			herr	description	
0.5	Continued. Single	Pool C	ontaining Both G&A and N	lon-G&A Expenses	Allecation Base Code
				-:	
	Çab		functions, activities, and arts of cost included:		
		100	istion/Make up of the allo		
	(6)	Desce	ipson/Make up of the allo		
	Spec	ist Affac			Allocation Base Code
	1.	_			
		(a)	Major functions, activiti elements of cost includ	es, and ed:	
		њ	Description/Make up of		
	2.				-
		(10)	Major functions, activit elements of cost includ	led:	
		0000			
	1	(6)	Description/Make up of	the alocation bine:	
	1				

IV - 3

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

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT No. Item description 4.3.0 Service Center and Expense Pool Alscation Bases. Savica centure are departments or other havetonal units which perform specific technical and/or administrative services princely for the breaft of other units within a reporting unit. Expense pools are pools of indused costs that we advanted princely to other units within a reporting unit. Exemples of zervice centers are detain processing centers, reproduction services and communications services. Examples of expense pools are use and occupancy pools and frings benefit pools. Setouary Code

Casseally, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific fixed cost objectives as direct costs and partially to offer indirect cost pools (such as a manufacturing overhead pool for subsequent reallocation to averall fixed cost objectives, referred to brain as a Caregory "A", and \$61 only to several other indirect cost pools (such as a manufacturing overhead pool, engineering overhead pool, engineering overhead pool and \$6A. superus pool for subsequent reallocation to several final cost objectives, referred to herein as Category "B". Bate Code Some service centers or expense pools may use produtermined billing or conting state to charge or affective the cents (Rate Code A) while others may charge or affective on an actual basis (Rate Code B). List all the service centers and expense pools and enter in column (1) Code A or B is indicate the category of pool. Enter in Column (2) one of the Africation Base Code A through P, or Y, brief on Page \_\_\_\_\_ to indicate the base used for charging or effective service center or exposure pool costs. Sinter in Column (3) Base Code A or B to describe the cooling matrical used. Also, for each of the carefur and pools indicate (of the major functions, estimates and pools and elements of cost incharted, and (3) the major special residues. Also, for each of the discussion below. Use a constitution should be not it additional special residues.

Service Center or Expense Pool Major functions, activities, and ofernants of cost included: (b) DescriptionMake up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the effection base:

	COST ACCOUNTING STANDARDS BOARD	PART IV - INDIRECT COSTS
	REQUIRED BY PUBLIC LAW 100-679	RAME OF REPORTING UNIT
ters No.		ent description
4.4.0	costing rates are used to sharpe costs of service of cost pools (Nate Code A in Column (3) of Nem 4.3 Scota) and if more than one is marked, explain on a	occution or Overshourstion). Where predetermined billing or centers and expense pools to Federal contracts or other indirec- tion, variances from actual costs are: (Mark the appropriate a continuation sheet.)  books of charges made, at least once arready
		a indirect loast poolist at least once annually
4.5.0	Application of Overhead and GAA Rates to Specific	ed Transactions or Contx,
	establishing a separate indirect cost pool, affection other than the normal full rate for that pool. In the rate" or "more than full rate" should be used to de	precise in special situations whore, in Sau of in trades from an extellational developed or GSA post at a rate a case of such a special affectation, the terms "less than full scorbs the practice. The terms do any apply to situations a sequence indirect sees positional base are used and the rate a.
	indicate your indirect cost affection practice with arrayed. Morethy on a continuation sheet the positi	
		Rate Code
	A. Full rate     B. Special allocation at less than full rate     Z. Transaction or case	Special affocation at more than full rate     D. No overhead or GAA is applied at is not applicable to reporting unit
	Transaction or Cost to Which Indicate Costs May be Allocated	Rute Code
	(a) Subcentract costs (b) Purchased Labor (c) Government-tumbel materials	
	(d) Self-constructed depreciable acts (e) Labor on installation of accets	
	(g) Interorganizational transfers out (h) Interorganizational transfers in M confinentian short the bests used to charge the cost or price of an	No indicate on a 6 by you as transferoe programicational
	transfers to feelend contracts or objectives. If the charge is bases whether the transferor's G&A or (i) Other transactions or costs libric See if there are other transaction other less than indicate or more	d on cost, indicate genera are included.) or Code B or C on this o or closes to which
	applied. List such transactions o continuation sheet, and for each types of expenses covered by su	r costs on a describe the major

FORM CASB DS-1 (REV 2/96)

IV - 5

	COST ACCOU	JINTING S	TANDARDS BOARD	PART IV - INDIRECT COSTS	
	DISCLOSURE STATEMENT NEGURED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT	
tem Vo.			Item d	hem description	
4.6.0	requirements	for the a scable mu &D and I	flocation of IRAD and BAP soufacturing, engineering, a IAP projects were under co	and Bid and Proposal (BAP) Costs. Definitions of an costs are contained in 48 CFR 9304,420. The full addition other overhead is applied to BRAD and BAP intract, and the "burdened" IRAD and BAP costs are	
	Allocated to Federal contracts or similar cost objectives by means of a composite pool with GSA expenses.				
	<ul> <li>Allocated to Federal contracts or similar cost objectives by means of a separate pool.</li> </ul>				
	C. Transferred to the corporate or home office level for reallocation to the benefiting segments.				
	Y Other 1/				
	Z Not applicable				
4.7.0	Cost of Capi undistributes	tal Come	eitted to Facilities. M accor capital items are allocated	rdance with instructions for Form CASS CMF, to overhead and G&A expense pools: (Mark one.)	
	A. On a books identical to that used to abset the actual depreciation or amortization from these footbies; jund is assigned in the same manner as it spellings to which it relates.				
	u.	-	On a basis not identical to that used to absorb the actual depreciation or americation from these facilities. (Describe on a confinuation sheet the difference for each step of the allocation process.)		
	C.		By the "alternative alloca CASB-CMF.	tion process" described in instructions for Form	
	z.	-	Not applicable.		
	1				
	1/ Describe	e on a Co	ntinuation Sheet.		

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

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT 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 lexure 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 © 4... General Instructions. Depreciating Tangible Assets for Government Contract Costing. (For each of the asset categories lated 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 file; a code from A through C in Column (3) describing how depreciation methods or use charges are applied to properly 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 X is Column (1) only, if an asset category is not applicable.) 5.1.0 Column (1)-Depreciation Method Code Column (2)-Useful Life Code A. Streight Line
A. Streight Line
B. Dedeiring Belance
C. Sumeit the years digits
D. Machine hours
E. Uset of production
G. Use challe
M. Method of dependation used under the applicable internal Revenue Procedures
Y. Other or more than on embod 1/2
Z. Asset category is not applicable. Column (1)-Property Units Code

A. Individual units are economed for seperatory

8. Applied to groups of accepts with similar service lever

C. Applied to groups of accepts with similar service lever

Y. Other or more than one method (1)

C. Raddawl value is estimated but not deducted in accordance with the provisions of 48 CPR 9304.409 (1)

Y. Other or more than one method (1)

FORM CASE DS-1 (REV 2/98)

1/ Describe on a Continuation Short.

V - 1

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679				PART Y - DEPRECIATION AND CAPITALIZATION PRACTICES NAME OF REPORTING UNIT				
5.1.0	Continued.		Deprecia Metho		Useful Life	Property Units		
	Asset Category		Code (1)		Code (2)	Code	Code (5)	
	(a) Land improve	ments						
	(b) Building		-			-		
	(c) Building impr		-	-	_		-	
	(d) Leasehold im			-	_			
	(e) Machinery as			_		_		
	(f) Furniture and		-	-	_	-	_	
	(g) Automobiles		_	-	-	-	-	
		ing equipment freprogramming costs		-	_	_	-	
		dies		-	-		-	
	(k) Tools	uses	-	-				
		lable mast categories	_				-	
	acsat catego enumerate o	Y on this line if other ries are used and n a continuation sheet set cetegory and the						
	each such at applicable or Code Z.)	des. Otherwise enter						
5.2.0	applicable co	des. Otherwise enter Coating, Financial Acc roll contracts as for fin	ancial acco	unting	and inco	me tax?	[Mark either (	
5.2.0	applicable co Code Z.)  Depreciation Practices for the same for costing Fed- or (R) on each line under	des. Otherwise enter Conting. Financial Access contracts as for the Financial Accounting a	ancial acco	unting Tax. I	and inco	me tax?	(Mark either ( nizations need	
5.2.0	applicable or Code 2.3  Depreciation Practions for the same for cooling Fed or (R) on each line under complete this item.)  Enancial Account (a) Methods	dee. Otherwise enter Genting, Financial Accounting a Financial Accounting a	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need	
5.2.0	applicable or Code Z.) Depreciation Practices for the same for cooling Fedure (R) on each line under complete this item.)  Enancial Account	dee. Otherwise enter Genting, Financial Accounting a Financial Accounting a	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need	
5.2.0	applicable or Code 2.3  Depreciation Practions for the same for cooling Fed or (R) on each line under complete this item.)  Enancial Account (a) Methods	des. Otherwise enter Costina, Financial Accounting as Financial Accounting as ing	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need	
5.2.0	applicable or Oods 2.3  Description Practices for the same for cooling Fed or till on each line under complete this item.)  Financial Account (a) Methods (b) Useful live	des. Otherwise enter  Continu. Financial Accounting a  financial Accounting a  ling  ing	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need	
5.2.0	applicable or Ocde 2.3  Descriction Practices for the same for cooling Pedicor or (R) on each line sunder complete this item.)  Financial Account (a) Methods (b) Useful line (c) Property of the Cooling Cool	des. Otherwise enter  Continu. Financial Accounting a  financial Accounting a  ling  ing	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either () nizations need	
5.2.0	applicable or Ood 2.3  Depreciation Practices for the same for cooling Pedicor or IRIO on each line sunder complete this item.)  Financial Account (a) Methods (b) Useful line (c) Property (d) Residual or Residu	des. Otherwise enter  Continu. Financial Accounting a  financial Accounting a  ling  ing	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either () nizations need	
5.2.0	applicable or Code 2.3  Depreciation Practices for the same for costing Fed or (II) on each line under complete this item.)  Financial Account  (a) Methods (b) Useful live (c) Property (c) (d) Residual v Income Tax	des. Otherwise enter  Continu. Financial Accounting as  Emancial Accounting as  ing  es  siling  es  siling  es  siling  es  siling  es  siling  es  siling  es  siling	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either () nizations need	
5.2.0	applicable or Ocde 2.3  Depreciation Practices for the same for cooling Pedia or III of the same for cooling Pedia or III on each line sender complete this item.)  Financial Account (al. Methods (b) Useful line (c) Property (d) Residual value (e) Methods (f) Useful live (f) (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) (f) Useful live (f)	des. Otherwise enter Continu. Financial Accounting as contracts as for fin Financial Accounting a sing es salies es es	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either Unitrations need	
5.2.0	applicable or Oode 2.3  Depreciation Practices, for the same for ceeting Fed or III) on each line sunder complete this item.  Financial Account (a) Methods (b) Useful line (c) Property (d) Residual Valenceme Tax (e) Methods (e) Methods	des. Otherwise enter Costins. Financial Accounting a ing ing is sinits sakues	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either Unitrations need	

	COST ACCOUNTING ST		PART V - DEPRECIATION AND CAPITALIZATION PRACTICES		
	REQUIRED BY PUBLI		NAME OF	REPORTING UNIT	
Item No.		them d	escription		
5.3.0	Fully Depreciated Asset (Mark one.)	z. Is a usage charge for f	ully depreciated	assets charged to Federal contracts?	
	B	Yes 1/ No Not applicable			
5.4.0	Treatment of Gains and the appropriate line(s) a	Losses on Disposition of and if more than one is ma	Depreciable Pro rked, explain or	gerty, Gains and losses are: (Mark n a continuation sheet.)	
		Credited or charged currer depreciation of the assets		overhead or G&A pools to which the	
		Taken into consideration i where trade in is involved		on cost basis of the new items,	
1 1	с	Not accounted for separat	tely. but reflecte	d in the depreciation reserve account	
	¥	Otherisk 1/			
	z	Not applicable			
5.5.0	regarding capitalization the same specified cos	or expensing of specified	easts incurred and sometimes	n each item to indicate your practices in connection with capital assets. If capitalized, mark both lines and method is used.)	
	Cust	Α.	Expressed	B. Cogitalized	
1	(a) Freight	in	-		
2 1	(b) Sales to	ixes	-	_	
	(c) Excise	taxes		1.	
	(d) Anchite	ct-engineer from	0.000	-	
	(e) Overha	uls (extraordinary repairs)	day day?	2	
	1) Procede on a Comp	Constant Phase			

FORM CASS DS-1 IREV 2/961

V-3

		G STANDARDS BOARD	
		UBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.			Hem description
5.6.0	addition, alteration of expected life yea If more that your depre- number of	and improvement of de- ers of capitalized assets. In one dollar amount or n dable assets, and enume	aroum dollar amount of acquisition cost or expenditures for preciable assets capitalized, and (b) the minimum number number agains, show the information for the regionity of crate on a continuation sheet the dollar amounts and/or or subcategory of assets involved which differ from those
	1	Minimum dollar amoun	t controlled
	1 37	Minimum service life y	
5.7.0	Group or Mass Par which individually Yes is marked, pro	chase. Are group or me are less than the craital vide the minimum aggre	ss purchases foriginal complement) of low cost equipment, ration amount indicated above, capitalized? (Mark one. If gote dollar amount capitalized.)
	^	Yes	
	1000	Minim	um aggregate dollar amount capitalized
	В.	No.	

# COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

DISCLOSURE STATEMENT	******
BED BY PUBLIC LAW 100-679	NAME OF REPORTING

REQUIRED BY PUBLIC LAW 100-679 UNIT 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 (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, 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, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) Salaried Non-Hourly exempt 3/ Exempt 3/ (1) (2) (30 6.1.1 Charges for Vacation Pay 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 (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not Applicable For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet.

2/ 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			
Hem No.		Item d	escription			
6.2.0		(Mark the appropriate line(x) a	enefit Plans. Costs of such plans are charged to nd if more than one is marked, explain on a			
	Α	When actual payments are	made directly to employees			
	8	When accrued (book acon.	al or funds set aside but no trust fund involved)			
	C		de to a nonforfeitable trust fund			
	D	Not charged				
	Y	Otherial 3/				
	z	Not applicable				
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other p	ormal turnover severance pay and early retirement retrinent procurement regulations, which are charged and on: DMark the appropriate line(s) and if more than			
	A	Actual payments made				
	B					
	C	C Not charged				
	Y	Otheris) 1/				
	z	Not applicable				
6.4.0	Incidental Receipts. (Mark the appropriate line(a) to indicate the method used to account for incidental or miscellaneous receipts, such as revenues from renting real and personal property or setting services, when related costs have been allocated to Federal contracts. If more than one is marked, explain on a continuation sheet.)					
	^	The entire amount of the a which related costs have t	eceipt is credited to the same indirect cost pools to seen charged			
	B	related part of the receipt	ecuipt includes an allowance for profit, the cost- is credited to the same indirect cost pools to which arged; the profits are credited to Other			
	c. —	The entire amount of the s income	eceipt is credited directly to Other (Miscellaneous)			
	Y	Other(x) 3/				
	z	Not applicable				
	1/ Describe on a C	Continuation Sheet.				

	COST ACCOUNTING STANDARDS BOARD		PART VI - OTHER COSTS AND CREDITS			
		RE STATEMENT UBUC LAW 100-679	NAME OF REPORTING UNIT			
item No.		ltem d	escription			
6.5.0	Proceeds from Employee Weltzre Activities. Employee welfare activities include all of those activities act forth in FAR 31.2. (Mark the appropriate line(s) to indicate the practice followed in accounting the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)					
	Α	Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, hear, light and power				
	B	Same as above, except th	e 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	Official 1/				
	z	Not applicable				
	İ					
	1/ Describe on a C	Continuation Sheet.				

	COST ACCOUNTING STANDARDS BOARD			PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679				NAME OF REPORTING UNIT			
hem No.			ham	escription			
	Fort VII Instructions						
	This part covers the measurement and assignment of costs for employee persions, post spitierment benefits other than pensions ofculding post entirement health benefits, certain other typus of deferred compensation, and insurance. Some organizations may year all of these costs at the corporate or home offices level, while others may how them at subordinate organizational levels. Sail others may incur a portion of these costs at the corporate level and the halance at subordinate organizational levels.  Where the segment deporting until does not directly incur such costs, the segment should, or a continuation sheet, identify the organizational onlity that incurs and records such costs, and should require that entity to complete the applicable performs of this Part VII. Each such entity is to fulfy disclose the methods and techniques used to measure, assign, and estimate such costs to the segment(s) performing fredered contracts or similar cost objectives. Necessary explanations required to achieve that objective should be provided by the entity or a continuation sheet.						
7.1.0	Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or known 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.						
	Pensión Plans with Costs Changed to Feferal Contracts, Identify the types and number of pension plans whose costs are changed to Federal contracts or similar cost objectives; (Mark applicable liber) and enter number of plans.)						
		In	pe of Pension Plan		Plans		
	Α.	Defined-Co	entribution Plan (Other	r than ESOFs (see 7.5.0f)			
			n-Qualified palified				
		B. Defined-Senefit Plan					
	В.	Defined-Re	nefit Plan				
	8.	1. No	n-Cualified Costs are measured :	and appigned on accrual basis and assigned on each			
	B.	1. No a. b.	n-Cuslified Costs are measured : Costs are measured : (pay-as-you-go) besit	and assigned on eash	_		
	8.	1. No a. b. 2. Ou a.	on-Cualified Costs are measured Costs are measured (pay-an-you-go) beain plified Trusteed (Subject to	and assigned on each s : ERISA's minimum funding requirements)	_		
		1. No a. b. 2. Gu a. b.	or-Cusified Costs are measured Costs are measured (pay-as-you-go) basi- paified Trusteed (Subject to Fully-insured plan (Di requiremental treats Collectively baspaine	and assigned on each a			
	8.	1. No a. b. 2. Gu a. b. c.	on-Cusified Costs are measured Costs are measured (pay-as-you-go) back psified Trusteed (Subject to Fully-insured plan (E) requirements) truste	ond assigned on cash a ERISA's minimum funding requirements) recept from ERISA's minimum funding d as a defined-contribution plan			

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679		NAME OF REPORTING UNIT			
Item No.		Hem d	lescription			
7,1,1	General Plan I Information:	General Plan Information. On a continuation sheet for each plan identified in item 7.1.0, provide the following information:				
	A. The plan name					
	<ol> <li>The Employer Identification Number (CSN) of the plan appears as reported on IRS Form 5500, if any</li> </ol>					
	C.	C. The plan number as reported on MS Form 5500, if any				
	D.	[10] [10] [10] [10] [10] [10] [10] [10]				
	E.	Indicate where costs are accumulated (1) Harra Office (2) Segment				
	F.					
	largest dollar sheet the bas fiscal year. () three plant, is	eumerous plans are listed under 7.1.0.8., 7.1.0.8.2.b., or 7.1.0.8.2.c., for those plans which appeared to Federal contracts, or similar cert dejectives, describe, on a continuation sheet the basis for the contribution (actualing treatment of dividends, credit, and terfeitured expired for each fiscal year.) If there are not more than three plans, penals information for all the plans. If there are stone than three plans, information should be provided for three plans that in the appropria account for at least 80 percent of these defined contribution plan costs elevable to this segment or business unit.)				
	7.	Not applicable. (Proceed to I	ten 7.1.3)			
7.1.3	treated as de represent the below on a ti there are man	Seed-contribution plans reported under 7. largest dellar amounts of costs charged ovtinuation short. (If there are not more in than three plans, information should be	ned under 7.1.0.B. (suchating cartain defined-benefit plans 1.0.8.2.b. and 7.1.0.B.2.c.), for those plans which to Federal contracts, people the information requested than those plans, provide information for all the plans. If a provided for these plans that in the appropria economic for allocable to this segment on business with:			
	A. <u>Accused Cont Method</u> , Morelly the actuated one method used, including the cost method is used to value an idlary benefits, far each plan, include the method asnd to determine the exchanged value of assets. Also, if application, include whither normal cost is developed as a fee daily amount or as a level percent of salary. For plane listed under 7.1.0.8.1.b., enter "pay or year-oo".					
	B. <u>Actuallal Assumptions</u> . Describe the events or conditions for which significant actuarist ensurptions are made for each plan. Do set include the current current's values of the assumption, keep provide a description of the lasts used for factorishing these sensetic values. Also, describe the cituries used to evaluate the validity of an actuaried excurrentian. For plans listed under 7.1.0.8.1.5. under "not operated".					
	c	on the basis of a readily determinable value. If no, describe how the marks	note, indicate if all expets of the funding agency are valued a market price. If yes, indicate the basis for the market of values are determined for those accust that do not have a or plans listed under 7.1.0.8.1.b., write "not applicable".			
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:			
		<ol> <li>An allocated portion of the t</li> <li>A separately computed personnents.</li> </ol>	atal pension plan cost. Jon cost for one or more segments. If so, identify theor			
	1	Not applicable, proceed to it	ten 7.2.0.			
	1000					

FORM CASS DS-1 (REV 2/96)

VII - 2

		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT			
ltem No.		fescription				
7.2.0	Post-retirement Benefits (1998) Other than Pensions linckeling post-retirement health care benefits) Charged to Federal Contracts. Identify the accounting method used to determine the costs and the number of 1998 plans whose costs are charged to Federal centracts or similar cost objectives. Where retires benefits are provided as an interpol part of an employee group insurance plan that cover active employees, report that plan under 7.3.0. (Mark applicable linets) and enter number of plans.)					
		Medyed Used to Determine Costs	Busines of Plans			
	Α.	Accrual Accounting				
	8.	Cash (pay-as-you-go) Accounting				
	C.	of former				
	C. Purchased insurance from unrelated insurer D. Purchased insurance from Captive Insurer					
	E. Salf-Insurance lincluding insurance					
	obtained through Captive Insurer)					
	F. Terminal Funding					
	Y. Other 1/					
	Z Not Applicable (Proceed to Item 7.3.0)					
7.2.1	General PHB 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:					
	A.	The plan name				
	<ul> <li>The Engloyer Identification Number (EIK) of the plan sponsor as reported on IRS Form 5500, if any</li> </ul>					
	C. The plan number as reported on IRS Form 5500, if any					
	D. Is there a funding agency or funded reserve established for the plan?					
	E. Indicate where costs are accumulated: (1) Home Office (2) Segment					
	F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.					
	G. If this PRS 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 PRS plan is fixted 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.					
	1/ Describe	on a Continuation Sheet.				

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

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts 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 glans, provide information for all the plans. If there are more than three plans, 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.) A. <u>Actuariol Cost Method</u>, 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 ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA 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 determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

VII - 4

PART VII - DEFERRED COMPENSATION

	COST ACCOUNTING STANDARDS BOARD				AND INSURANCE COST			
	REQUIRED BY PU	STATEMENT BUC LAW 100-	679	NA	ME OF REPO	RTING UN	п	
Item No.			lte	em description				
7.3.0	Employee Group Insurance Charged to Federal Contracts or Similar Cost Objectives, Does y organization provide group insurance coverage to its employees? Uncludes coverage to life, suspicial, medical, disability, excident, and similar plans for both active and retired employees the coverage was previously described in 7.2.0.1  A. Yes (Complete Item 7.3.1)  B. No (Proceed to Item 7.4.0)						age for life, hospital	
7.3.1	Employee Group insurance Programs. For each program that covers a category of insured rick (e.g., life, hospital, surgical, medical, disability, accident, and dimitar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below iff 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 that three policies or self-insurance plans, information should be previously directly and self-insurance plans that in the aggregate account for at least 80 percent of the easts discable to this segment or business unit for the program that covers each category of insured risk identified.)							
	Description	of Employee Ga	oup Insura	nce Program				
	Podiny or Entr- Josephine Plan	Court Accommendation (19)	Cont. Resin (2)	Britain Ol	Purchased Instance Fieling Essis (4)	Frejected Average Loss 50	Edinaturos Insururos Administrativa Experiese (5)	
			Column (1)	- Cost App	amulation			
	Enter Code	A. B. or Y. as ap	propriate.					
	B. Cost	s are accumulat s are accumulat r 1/						
			Colum	n (2) – <u>Cast</u>	Basis			
	Enter code A	, B, C, or Y, as	appropria	ite.				
	B. Sett- C. Purc	hased Insurance hased Insurance r 3/			10.00			
	1/ Describe on	a Continuation	Sheet,					

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
turn No.	ham	description				
7.3.1	Continued.					
	Column (2) - Includes Referes					
	Enter code A. R. C. or Y. as appropriate.					
	A. No, does not include benefits for retirees.  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees					
	<ol> <li>Yez, PRS benefits for retirees that are a part of a policy or coverage for both active employees and retirees are reported here instruct of 7.2.0.</li> </ol>					
	C. Yes, PR2 borefits for retires are a part of a PRS plan previously reported under 7.2.0.					
	Y. Other 1/					
	Column (4) - Parchaned Journeys Better Berts					
	For each plan Ested onter code A. B. C. Y, or Z, as appropriate.					
	A. Retrospective Rating (also called experience rating plan or retention plans.					
	B. Manually Rated					
	C. Community Reted					
	Y. Other, or more than one type 1/ Z. Not opplicable					
	TOTAL ASSESSMENT AND					
	Column (6) - Projected America Lass					
	for each self-insuced group plan, or the self-insured portion of purchased insurance, exter code A, B, C, Y, or Z, as appropriate.					
	A. Self-insurance costs represent the projected everage loss for the period estimated on the back					
	of the cost of comparable purchased insurance.					
	<ol> <li>Saff-interestic costs are based on the contractor's experience, relevant industry experience, and periodomed conditions in accordance with accordance principles.</li> </ol>					
	Y. Other, or more than one method 1/					
	Z. Not applicable					
	Column 16) - Immunes Administration Experies					
	For each self-instead group plan, or the self-instead parties of purchased insurance, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.					
	A. Separately identified and accumulated in indirect cost poolis).					
		and allocated to cost objectives either at the argment end/or				
12		on method on a Continuation Short). led in indirect exet poul(s). (Describe pool(s) on a				
	Continuation Short)	\$2.00 E				
		third party. (Describe accumulation and affection process on				
	e Continuation Short). Y. Other 1/					
	Y. Other 3/ 2. Not applicable					
	1000 3000 000000					

FORM CASS DS-1 (NEV 2/96)

Describe on a Continuation Short.

VII - 6

	COST ACCOUNTING STANDARDS BOARD		PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT		
Hern No.		Hern o	description		
7.4.0	Deterred Compensation, as defined in CAS 9904.415. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.)				
		Yes (Complete Ham 7.4.1.)			
	В.	No (Proceed to Hern 7.5.0.)	i-		
74.1		Information. On a continuation she 15, provide the following information	set for all deferred compensation plans, as defined by in:		
	A. The plan name				
	<ol> <li>The Employer Identification Number (EIN) of the plan aponsor as reported on IRS Form 5500, if any</li> </ol>				
	C. The plan number as exported on IRS Form 5500, if any				
	Sindicate 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	represent the objectives, s plans, provide provided for	e largest dollar amounts of costs ch rewide the information below on a c te information for all the plans. If the	s plans are listed under 7.4.1, for those plans which arged to Federal contracts, or other similar cost continuation sheet. Iff there are not men than three sere are more than three plans, information should be count for at least 80% of these deterned business units:		
	A.	Description of Plan.			
	Stock Options     Sock Appreciation Rights     Cash Incentive     Other (explain)				
	B.	Method of Charging Costs to Fo	deral Contracts or Similar Cost Objectives.		
	3433	Costs charged when occused and the accused is fully funded     Costs charged when occused and the accused is partially funded or not funded     Costs charged when paid to employed (pay-as-you-go)     Other (explain)			
		a. Usier texplant			

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Item	description			
7.5.0	Employee Stock Ownership Hans (ESOPs). Does your organization make consoliutions to fund ESOI that are charged directly or indirectly to Tederal contracts or similar cost objectives? (Mork one)					
	A. Yes (Proceed to Item 7.5.1)					
	В.	No iProceed to item 7.6.0	DI .			
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:			
	A. The plan name					
	8.					
	c.	C. The plan number as reported on IRS Form 5500, If any				
	D.	Indicate where costs are accumulated:     (1) Home office     (2) Segment				
	E.	E. Are benefits provided pursuant to a written plan or an established practice? If assistanted practice, briefly describe.				
	F.	F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9804-412. (Answer Yes or Not.)				
	G.	<ol> <li>Indicate whether the ESOP is leveraged or nonleveraged.</li> </ol>				
	н.	H. <u>Valuation of Stock or Non-Gook Assets</u> . Are the plan assets valued on the basis of 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 readily determinable market price.				
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP by to Federal contracts or similar cost objectives for			
		Administrative Costs, Describe identified, grouped, and accurred	how the costs of administration of each plan listed ar lated.			

FORM CASE DS-1 (REV 2/96)

VII - 8

	COST ACCOUNTING STANDARDS BOARD		DEFERRED COMPENSATION AND INSURANCE COST				
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF I	PORTING UNIT				
item No.	Hem	description	and the second s				
7,6.0	Warker's Compensation, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fability and property insurance?  A						
	B. No (Proceed to Part VIII)						
7.6.1	Worker's Compensation, Liability and Property Insurance Coverage,						
	information below on a continuation theet using the codes described below: Iff there are not not that there policies or self-insurance plans that are applicable to the fine of insurance, provides information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for these policies and self-insurance plans that is aggregate account for at least 80 percent of the costs allocable to this segment or business unit each line of insurance identified.)  Description of time of insurance Coverage:						
	Pulley or Sulf- Cost Cost Invariant Plan Accountages, Sonia	and Extract . Ave.	Self-Insurance  solid frecuence  rage Administrative  ma Exercise				
	America Plan Accountation, Seek.		4) 60				
	Column (1) - Cost Accumulation						
	Enter code A, B, or Y, as appropriate.						
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/						
	Column (2) — Cost Bosis						
	Enter code A, B, C, or Y, as appropriate.						
	Purchased Insurance from unrelated third party     Self-insurance     Purchased Insurance from a captive insurer     Other Ji						
	1/ Describe on a Continuation Sheet.						

## COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

co	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
13	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Includes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating 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.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Lotal Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VIII - 2

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTS	NG UNIT		
Item No.	Item description					
		Type of Expenses or Name of Por	of of Expenses			
83.1	Directly Allos	cated				
	1.					
	(a) Major functions, activities, and elements of cost include:					
			-			
	- 20		-			
	2. (a)	Major functions, activities, and el				
			Charles or Cost French			
			-			
8.3.2	Homogeneos	Homogeneous Expense Pools		Allocation Base Code		
	1.			-		
	(a)	Major functions, activities, and e	lements of cost include:			
	1					
	61	Description/Make up of the alloca	ation base:			
			_			
	2.			1200		
	(a)	Major functions, activities, and e	lements of cost include:			
	tho	Description/Make up of the afloc	etion bases			
	100	Decorption water up of the moc	and Marks			
	1					

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REGURED BY PUBLIC LAW 100-679

PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

io.		Harn description	43141414
8.3.3	Fesiquel Exc	osciel.	Aflocation Bass Code
	(4)	Major functions, artivities, and elements of cost	include:
		Description/Make up of the allocation base	
1.4.0	office, identi	approps. If there are normally transfers of expense by on a continuation sheet the classification of the s	s from reporting units to this home repense and the name of the recording

FORM CASE DS-1 (REV 2/96)

VIII - 4

COST	ACCORD	BATTER	STANSAFETS.	BOARS
			STATEMENT	

CONTINUE INSTRUCTION

- PECCUSORS SALEMANT

  TO COMMISSION OF THE SALEMAN SALEM
- 2. Rept left the Statement process growth information determine near reporting unit le g , separate. Contracts or other interesting feath force effect, or a business unit. Part in through Will partie to five appear or an extendit force effect, or a business unit. Part in through Will partie to five appear or in the parties by the appear or business under forced parties extendit power as unable contract, and effect parties extendit parties with the parties of each text or specially increased by a filter of they and extendit on the one of contract parties of the time of extent and extendit on the or contract parties of extent of the contract of the time of the original or of the contract of the
- Reph. regiment or bestiness out? NSU/red to displace the durit accounting pointains, should complete the Contr. Short, the Certification, and Peris I francis; VII.
- compass are Good Dates, are commons, and Paris I Parispo XI.

  6. Explored after simples to distinct the sent amount of paratime for expressing and distinct of the common simple of the sent and the sent of the Common sent of the sent o
  - S. The Statement must be slowed by an authorized alphabay of the exporting and,
- The Giselanus Estement disuld be assumed by meting the oppositely line or inserting the applicable letter code which identifies the regimen's incenting unified cost accounting practices.
- 7. A synter of geneties in the Sistement was need native province applies more specific. The previously that the statement of the province - 6. When the cost accounting practice before disclosed is clearly set fresh in the contractor's electing winter accounting publicles and procedures, but the deciment was be used on a surfaced or when a restriction of the remarkers. The stort years in the contract procedure of the first publicles, the stort years in the procedure of the first all accounting policy under procedures shoulded social that disclosed the size of the statement of the statement of the American policy of the strength of the strength policy of the strength of the strength policy of the strengt
- Biodiscure Statements must be amended when cost accounting procision are changed to commiss in were chall or when procisions are changed with an extract incomising of the Biosentimes (Most are 48 CFR 5583-262-5).

COST	ACCOUNTING	STANDARDS	BOARD
	DISCLOSURE	STATEMENT	
40.0	OURDED BY DUST	COL MAN TON	47.74

### GENERAL INSTRUCTIONS

- Amondments shall be submitted to the same offices to which submission would have been made were an original Disclosure Statement filed.
- 11. Each amendment, or set of amendments should be accompanied by an amended gover shoet findicating revision number and effective date of the changel and a signed certification. For all resolverissions, on each page, insert "Revision Number" and "Effective Date." in the loan Description black; and, insert a revision mark (e.g., "R\*) in the right hand margin of any line that is revision. Completely businessed Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.
  - Use of this Disclosure Statement, amended February 1996, shall be phased in as follows:
    - A. New Congrectors. This form shall be used by new contractors when they are initially required to disclose their cost accounting practices pursuant to 9903-202-1.
    - 8. Existing Contraction. If a contractor has disclosed its cost accounting practices on a prior edition of the Disclosure Statement (CASB 05-1), such disclosure shall remain in effect until the cumbactor amends or revises a significant portion of the Disclosure Statement in accordance with CAS 9903, 202-3. Minor amendments to an existing DS-1 ray 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 heginning of the contractor's next full fiscal year after December 31, 1998.

ATTACHMENT - Blank Continuation Sheet

FORM CASB DS-1 (REV 2/96)

	VTING STANDARDS BOARD	CONTINUATION SHEET		
DISCLO	OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPO	RTING UNIT	
tem 4o.	Item	description		
1				

C	DST 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, & Zlp Code					
	Division or Subsidiary of (if sostical)	le)				
0.2	Reporting Unit: (Mark one.)					
	8.1. Corporate Home Offi					
0.3	Official to Contact Concerning this Statement.					
	Name and Title					
	Phone number fincluding area code	and extension				
0.4	Statement Type and Effective Date:					
	A. (Mark type of automission, I (a) Original Statement (b) Revised Statement					
	B. Effective Date of this States	nert/Revision				
0.5	Statement Submitted To (Provide office non extension):	ne, location and telephone number, include area code and				
	(a) Cognizant Federal Agency:					
	(b) Cognizant Federal Auditor:					
		DESTIFICATION				
	revision, is the complete and accurate discli-	and belief this Statement, as amended in the case of a State as of the above date by the above-named i, as required by the Disclosure Regulation (48 CFR is Board under P.L. 100-679.				
		(Name)				
	-	(Title)				
	THE PENALTY FOR MAKING A FALSE STATEMS	NT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. \$ 1001				

FORM CASE DS-1 (REV 2/96)

C	OST ACCOUNTING STANDARDS BDARD	PART I - GENERAL INFORMATION
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.	lo	em description
	Pa Pa	rt I Instructions
		1.1.1010EURIS
	unit. "Government CAS Covered Sal	the most recently completed fiscal year of the reporting isn' includes sales under both prime contracts and Sales" includes intracorporate transactions.
1.1.0	Type of Susiness Entity of Which the Report	ing Unit is a Part, (Mark one.)
	A. Corporation	
	B. Partnership	
	C. Proprietorship D. Not for-profit organiza	tion
	E. Joint Venture	100
		arch and Development Center (FFRDC)
	Y. Other (Specify)	
1.2.0	Predominant Type of Government Sales, IM	ark one.) 3/
	A. Manufacturing	
	B. Bezearch and Develop	ment
	C. Construction	
	D. Services V. Other (Specify)	
1.3.0	Annual CAS Coursed Government Sales on I	Percentage of Total Sales (Government and Commercial).
1.3,0	(Mark one. An estimate is permitted for this	
	A. Less than 10%	
	B10%-50%	
	C. 51%-80%	
	D. 81% · 95%	
	E. Over 95%	
1.4.0	Description of Your Cost Accounting System appropriate finels) and if more than one is m	n for Government Contracts, and Subcontracts. (Mark the orked, explain on a continuation sheet.) 1/
	A. Standard costs - Job	order
	B. Standard costs - Proc	ess
	C. Actual costs - Jub ard	Sear .
	D. Actual costs - Process	
	Y. Other(s) 2/	
	Land to the second seco	to produce to the control of the con
	3/ Do not complete when Part I is filed in c 2/ Describe on a Continuation Sheet.	organization with Part VIII.

# COST ACCOUNTING STANDARDS BOARD PART I - GENERAL INFORMATION

CUG	I MCCOOMING STRIKENING CONTRA	Country Commission of the Country of
9	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
No.	102-11-02-12-12-12-12-12-12-12-12-12-12-12-12-12	Item description
1.5.0	Identification of Differences, Between Co	entract Cost Accounting and Financial Accounting Records.
	List on a continuation sheet, the types of memorandum records and identify the m records.	if costs charged to Federal contracts that are supported by tethod used to reconcile with the entity's financial accounting
1.6.0	conditions of Federal awards are identifie	reimbursable as allowable costs under the terms and ed as follows: (Mark all that apply and if more than one is it the major cost groupings, organizations, or other criteria for
1.6.1	Incurred costs.	
	A. Specifically identi- accounting recon-	ified and recorded separately in the formal financial ds.
	B. Identified in sepa	eately maintained accounting records or workpapers.
	C. ddentifiable through	gh use of less formal accounting techniques that permit audit
	D Determinable by	other means. 1/
1.6.2	Estimated costs.	
		nd description (in backup data, workpapers, etcl which have identified and recognized in making estimates.
		any other estimating technique employed to provide gnition of any unallowable amounts persinent to the estimates
	C Other. 1/	
1.7.0	Fiscal Year: (Specification of Page 17 (Spec	cify twelve month period used for financial accounting and
1.7.1		Especify period. If the cost accounting period used for under Federal contracts is other than the fiscal year identified 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 8 - DIRECT COSTS  NAME OF REPORTING UNIT				
Item No.	ltem e	lescription				
	Part II.	lexinactions				
	This part covers the three major categories of direct costs, i.e., Direct Materiol, and Other Direct Costs.					
	contractor should disclose practices based on its charged directly to Federal contracts or similar or Other Direct Costs. For exemple, a contractor meature as "Direct Material" for purposes of pricin for cost reimbursement, etc.; some other contract	and objectives an Direct Material, Direct Labor, or any change or classify purchased labor of a direct g proposals, requests for progress payments, claims from may classify the same cost as "Direct Labor." so circumstances, it is expected that each contraction				
2.1.0	actually incorporated into the end product; they costs when charged to Federal contracts or simil continuation sheet the principal classes or types	used here is not limited to those items of material also include material, consumptie supplier, and other ar cost objectives as Direct Material. Elecative or a of material and sankes which are charged as direct those which are incorporated in an end product and				
2.2.0	Method of Charging Direct Material,					
2.2.1	Direct Charge Not Through an Inventory Account one is marked, explain on a continuation sheet.)	at: (Mark the appropriate line(s) and if more than				
	A. Standard costs (Describe B. Actual Custs Y. Otheris) 1/ Z. Not applicable	the type of standards used.) 3/				
2.2.2	Changed Direct from a Contractor-owned Inventor more than one is marked, explain on a continuati	ey Account at: (Wark the appropriate Knets) and if on sheet.)				
	A. Standard costs 1( B. Average Costs 1) C. First in, first out D. Last in, first out Y. Other(s) 1) Z. Not applicable					

3/ Describe on a Continuation Sheet.

	COST ACCOUN	TING STANDARDS BOARD	PART 8 - DIRECT COSTS		
		SURE STATEMENT Y PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		Hern d	lescription		
2.3.0	direct material :	ing Direct Material. (Mark the ap re charged to Federal contracts on on a continuation sheet.)	propriate line(s) to indicate the point in time at which or similar cost objectives, and if more than one line is		
	A. B. C. D. E. Y. Z.	cost objective	of invoice are received released to a process, batch, or similar intermediate released to a final cost objective		
2.4.0	standard cost m	ethod, i.e., you have marked Lin	d. (Do not complete this item unless you use a e A of Item 2.2.1, or 2.2.2. Mark the appropriate one than one line is marked, explain on a continuation.		
2.4.1	Type of Variance	e.			
	A. B. C. Y.	Price Usage Combined (A and B) Other(s) 1/			
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. B. C. Y.	Plant-wide Basis By Department By Product or Product Line Other(s): 3/			
2.4.3	Method of Disp of, the dispositi	oning of Variance. Describe on a on of the variance.	continuation sheet the basis for, and the frequency		
2.4.4	Bevisions, Star	dard costs for direct materials are	e revised:		
	A. B. C. Y.	Semiannually Annually Revised as needed, but at Other(s) 3/	least once annually		
	1/ Describe on	a Consinuation Sheet.			

FORM CASS DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD	PART II -	DIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
tem No.	herr	description		
2.5.0	Method of Charging Direct Labor: (Mark the as show how such labor is charged to Federal cos- line is marked, explain on a continuation sheet, classes of labor rates that are, or will be applie. Other Direct Labor, in order so develop direct is	dracts or similar of Also describe or d to Manufacturin	ont objectives, a	nd if more than or sheet the principal
			Americans in Severe	
	1	Manadastaring	Direct Labor Catago	
		Business	Engineering	Other Direct
	A. Individual/actual rates			
	B. Average rates - uncompensated	-	_	1-0-0
	overtime hours included in computation 1/	-		-
	<ul> <li>C. Average rates – uncompensated overtime hours excluded from computation</li> </ul>			-
	D. Standard costs/rates 1/			
	Y. Other(s) 1/			-
	Z. Labor category is not applicable		-	-
2.6.1	standard costs/rate method, i.e., you have man Mark the appropriate lineful in each column of i marked, explain on a continuation sheet.) Type of Variance,	tems 2.6.1, 2.6.2	and 2.6.4, If	nore than one is
		93	Direct Labor Categor	
	I .	Manufacturing	Logistering	Other Direct
		12.30 10.00 10.000 10.00		
	A. Rate			
	A. Rate B. Efficiency	-		_
	B. Efficiency			=-
	B. Efficiency C. Combined (A and B)	-		=
	B. Efficiency C. Combined (A and B) Y. Other(s) 3/	-	=	$\equiv$
	B. Efficiency C. Combined (A and B)	-		$\equiv$
	B. Efficiency C. Combined (A and II) Y. Other(s) 1/ Z. Labor contepory is	-		Ξ
	B. Efficiency C. Combined (A and II) Y. Other(s) 1/ Z. Labor contepory is	-		Ξ

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-676 PART II - DIRECT COSTS NAME OF REPORTING UNIT ttem No. Item description <u>Level of Production Unit used to Accomplate Variance.</u> Indicate which level of production unit is used as a basis for accomplating the labor variances. 2.6.2 Direct Labor Category

Wassifacturing Engineering Other Direct A. Plant-wide basis

B. By department
G. By product or product line
Y. Otherish 3/
Z. Labor category is not applicable Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance. 2.6.3 Bevisions. Standard coats for direct labor are revised: 2.6.4 Semiannusly
Annually
Revised as newled, but at least once annually
Other(s): 1/ Description of Other Detect Costs. Other significant items of cost directly identified with Federal controls or other flusi cost objectives. Describe on a continuation sheet the principal classics of other costs that are advants charged classics, the defectly, that is, identified specifically with final cust objectives, e.g., triage benefits, beard costs, services, subcontracts, etc. 2.7.0 2.7.1 When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar sost objectives the charge is based on: A. Actual Costs
B. Per Diom Rotes
C. Lodging at actual costs and subsistence at per diem
V. Other Method 1/
V. Net Applicable Credits to Contract Costs. When Federal contracts or similar cost objectives are credited for the following electrostances, 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 objectives, and for each "No" answer, explain on a continuation sheet how the credit differs from the original charge.) 2.8.0 E. No. 2. Not Applicable (al Transfers to other jobs/contracts (b) Unused or excess materials remaining upon completion of contract

FORM CASE DS-1 IREV 2/96)

3/ Describe on a Continuation Sheet.

B 4

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT		VS. INDIRECT COSTS					
	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPORT	ING UNIT					
tem Vo.		Item d	escription						
3.1.0	Describe on a purpose, in the	etermining How Costs are Charged : a continuation sheet your criteria for its circumstances, are treated either tal cost objectives.	determining when costs	incurred for the same					
3.2.0	functions, six Codes A thro applicable to 4.3.0) for ea direct/Somet	Treatment of Costs of Specified Functions, Elements of Cost, or Treatmentions, (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 nested. Enter Code 2 in those lines that are no applicable to you. Also, specify the namelal of the indirect poolis  los listed in 4.1.0, 4.2.0 and 4.3.0  for each function, element of cost, or transaction code E or F. If Code E. Semetimes direct/Sometimes indirect, is used, explain on a continuation wheat the circumstances under which both direct and indirect aborations are made.]							
		Treatment Code							
	II, D	irect material irect labor irect material and labor other direct costs	E. Sometimes direc F. Indirect only Y. Other(s) ]/ Z. Not applicable	ct/Sometimes indirect					
3.2.1		nements of Cost. one Related to	Treatment Code	Name of Poolisi					
	- Gal	Cash Discounts on Purchases	-						
	(b)	Freight in	2.5						
	(c)	Income from Sale of Scrap	_	2					
	640	Income from Sale of Salvage	_	<del>20. 12.11 10.1111</del>					
	(e)	Incoming Material Inspection (receiving)		-					
		Inventory adjustment	-						
	(1)	integratory actorities of							
	(1) (g)	Purchasing	-						

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III - DIRECT	VS. INDIRECT COSTS
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPOR	TING UNIT
tem No.	hem des	ription	
3,2.2	Functions, Dements of Cost, or Transactions Belated to Direct Labor	Treatment Code	Name of Foolis
	(a) Incentive Componsation	Process:	
	(b) Holiday Differential (Priemium 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	ATT.	
	61 Life Insurance	5512	
	(j) Other Deferred Compensation 1/	-	
	(k) Training	0.00	
	6) Sick Leave		
	1/ Describe on a Continuation Sheet.		

FORM CASE DS-1 (REV 2/96)

III - 2

	DISC	INTING STANDARDS BOARD LOSURE STATIMENT BY PUBLIC LAW 100-679	PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT			
Item No.	Hem description					
3.2.3		ements of Cost. ns - Minestantous	Treatment Code	Name of Pool(s)		
	tat	Design Engineering (in-house)		_		
	(0)	Drufting (in-house)				
	fal	Computer Operations (in-house)		_		
	(d)	Contract Administration	2.055			
	(e)	Subcontract Administration Costs				
	en	Freight Out (Sinished product)				
	(g)	Line for production) Inspection				
	(h)	Packaging and Preservation	-			
	60	Preproduction Costs and Start-up Cost				
	0	Departmental Supervision	-			
	60	Professional Services (consultant fees)				
	60	Purchased Labor of Direct Nature (on premises)	_			
	(m)	Purchased Labor of Direct Nature (off premises)				
	(n)	Reamangement Costs	-	:		
	tol	Rework Costs				
	fol	Royalties	-	C-		
	(q)	Scrap Work	-			
	(r)	Special Test Equipment		_		
	fsl	Special Tooling				
	(1)	Warranty Costs		0.00		
	(w)	Rental Costs	_			
	(w)	Travel and Subsistence				
	(m)	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

itom No.

Hem description

Part IV Instructions

For the purpose of this part, indirect costs have been divided into three citiegories: (i) menutionaling, engineeting, and comparable indirect costs, (ii) general and administrative (USA) expenses, and (iii) service costs and expense post costs, as defined in item 4.3.0. The term "evenhead," as used in this part, refers only to the first category of indirect costs.

The following Albertion Base Codes are provided for use in connection with Items 4.1.0, 4.2.0 and

- Sales
  Cost of table
  Total Cost input libract material,
  direct labor, other deced costs
  and applicable sundhead!
  Value added cost input Initial cost
  input less direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor direct motorial cost
  input labor direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor and other costs)
  Phoso costs (Initial cost)
  Industrial costs
  Industrial costs
  Industrial costs
  Industrial cost
  Industr E.
- Б. G.

- H. Direct labor dallars
  L. Direct labor hours
  J. Mechine hours
  W. Usage
  L. Unit of production
  M. Direct naterial cast
  N. Tests payrol dollars (direct and indirect employees)
  D. Hoodcount or seniler of employees
  F. Square feet
  Y. Otherpi, or rece two or basis
  (tract) and continued on the production of the production o

Ocerhand Pools, hist all the eventual pools, i.e., pools of indirect costs, effect the general and administrative (ISAA) expenses, that are abscarted to final cost abjectives without any intermediate ablacations. A supposed or business such may have early a single pool excenquation and of the several pools such as menufactuating overhead, engineering eventual, material leading eventued, etc. For each pool listed indirects the base used to abscarting such pools expenses to Federal contracts or single cost adjectives. Also, for each of the pools indirect in [the major transfer, interfere, positive, and elements of cost included, and [b] the major up of the abscartion between Use a continuation when it additional space is required.

Allocation Sate Code

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

Description Wake up of the allocation base:

FORM CASE DS-1 (REV 2/96)

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

			STATEMENT BLIC LAW 100-679	NAME OF REPOR	TING UNIT
Item No.			Hen	n description	
4.1.0	Continued.				Allocation Base Code
	2.	90-1			-
		(10)	Major functions, activiti elements of cost include		
		(6)	Description/Make up of allocation base:	the	
4.2.0	that describe selected indi cost objective activities, an if direct labo	rial the icate the res. Al- id element or dollars	manner in which GSA exp e base(s) used for ellocatin so, for each category of go ents of cost included, and	sensex are allocated. For one such pooled expenses to polisi selected, indicate (a) (b) the make up of the allotte, included? If a total co	o Federal contracts or similar the major functions, scation base(s). For example, ast input base is used, is the
	200				Allocation
	Sing	le Pool	Containing G&A Expenses	Only	Base Code
	100				
	tai		or functions, activities, and nents of cost included:	ı	
		( <del>-</del> -		-9	
	(ы)	Des	cription.Wake up of the alk	ocation base:	
				3	
	1				

## COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

m					
	tem description				
4.2.0	Continued.  Single Pool Containing Both G&A and Non-G&A Expenses			Allecation Base Code	
				-:	
	Çab		functions, activities, and arts of cost included:		
		100	istion/Make up of the allo		
	(6)	Desce	ipson/Make up of the allo		
	Spec	ist Affac			Allocation Base Code
	1.	_			
		(a)	Major functions, activiti elements of cost includ	es, and ed:	
		њ	Description/Make up of		
	2.				-
		(10)	Major functions, activit elements of cost includ	led:	
		00000			
	1	(6)	Description/Make up of	the alocation bine:	
	1				

IV - 3

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

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT No. Item description 4.3.0 Service Center and Expense Pool Alscation Bases. Savica centure are departments or other havetonal units which perform specific technical and/or administrative services princely for the breaft of other units within a reporting unit. Expense pools are pools of indused costs that we advanted princely to other units within a reporting unit. Exemples of zervice centers are detain processing centers, reproduction services and communications services. Examples of expense pools are use and occupancy pools and frings benefit pools. Setouary Code

Casseally, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific fixed cost objectives as direct costs and partially to offer indirect cost pools (such as a manufacturing overhead pool for subsequent reallocation to averall fixed cost objectives, referred to brain as a Caregory "A", and \$61 only to several other indirect cost pools (such as a manufacturing overhead pool, engineering overhead pool, engineering overhead pool and \$6A. superus pool for subsequent reallocation to several final cost objectives, referred to herein as Category "B". Bate Code Some service centers or expense pools may use produtermined billing or conting state to charge or affective the cents (Rate Code A) while others may charge or affective on an actual basis (Rate Code B). List all the service centers and expense pools and enter in column (1) Code A or B is indicate the category of pool. Enter in Column (2) one of the Africation Base Code A through P, or Y, brief on Page \_\_\_\_\_ to indicate the base used for charging or effective service center or exposure pool costs. Sister in Column (3) Base Code A or B to describe the cooling matrical used. Also, for each of the carefur and pools indicate (of the major functions, estimates and pools and elements of cost incharted, and (3) the major special residues. Also, for each of the discussion below. Use a constitution should be not if additional special residues.

Service Center or Expense Pool Major functions, activities, and ofernants of cost included: (b) DescriptionMake up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the effection base:

	COST ACCOUNTING STANDARDS BOARD	PART IV - INDIRECT COSTS					
	REQUIRED BY PUBLIC LAW 100-679	RAME OF REPORTING UNIT					
ters No.		ent description					
4.4.0	costing rates are used to sharpe costs of service of cost pools (Nate Code A in Column (3) of Nem 4.3 Scota) and if more than one is marked, explain on a	occution or Overshourstion). Where predetermined billing or centers and expense pools to Federal contracts or other indirec- tion, variances from actual costs are: (Mark the appropriate a continuation sheet.)  books of charges made, at least once arready					
		a indirect loast poolist at least once annually					
4.5.0	Application of Overhead and GAA Rates to Specific	ed Transactions or Contx,					
	establishing a separate indirect evet peol, affection other than the normal hall sate for that pool. In the rate" or "more than hall sate" should be used to de where, as in some cases of off-alto activities, etc.	This item is directed to accordaining your precise in special situations where, in Seu of establishing a separate indirect cost peol, allocation is made from an established contract of GAA pool at a ratio char than the normal field set for that pool. In the case of such a special electricis, the terms lives that full state or "ensee then half rate" should be used to describe the practice. The terms do agit apply to established where, as in some cases of off-site activities, etc., a sequence is defect each pool and have are used and the rate for such activities to leave that the "electricis" rate.					
	indicate your indirect cost affection practice with antened, identify on a confinuation sheet the pool- applicable. If Codes it or C, less than or more than	For each of the transactions or costs forted below, write one of the following codes to bedicete your indirect cost effection practice with respect to that transaction or cost. If Code A. full rate, is amount, identify on a confinential wheel the possible appared andor from 4.1.0, 4.2.0, and 4.3.0, which are applicable. If Codes & or, less than or more than the full rate, is entered, describe on a continuation short the major types of expenses that are covered by such a rate.					
		Rate Code					
	A. Full rate     B. Special allocation at less than full rate     Z. Transaction or case	Special affocation at more than full rate     D. No overhead or GAA is applied at is not applicable to reporting unit					
	Transaction or Cost to Which Indicate Costs May be Allocated	Rute Code					
	(a) Subcentract costs (b) Purchased Labor (c) Government-tumbel metalials						
	(d) Self-constructed depreciable acts (e) Labor on installation of accets						
	(f) Officiae work (g) Introorganizational transfers out (h) Interespondential transfers in Albas indicate on a construction should the facts used by you as transferse or charge the cont or price of introgramizational transfers to federal construction or shallow nost						
	objectives. If the charge is base whether the transferor's GSA as (8) Other transactions or costs (fire See if there are other transaction	d on cost, indicate genera are included.) or Code B or C on this o or closes to which					
	either less than fail one or more than full rate is applied. List such transactions or costs on a condisposition sheet, and for each despite the major types of expenses covered by such a rate. If there						

FORM CASB DS-1 (REV 2/96)

	COST ACCOU	JINTING S	TANDARDS BOARD	PART IV - INDIRECT COSTS				
			STATEMENT UC LAW 100-679	NAME OF REPORTING UNIT				
tem Vo.			Item d	Item description				
4.6.0	Independent Research and Development (RRAD) and Bid and Proposal (R&P) Costs. Definitions of and requirements for the allocation of IRAD and B&P costs are contained in 48 CFR 9304.420. The full rate of all allocable manufacturing, engineering, and/or other overhead is applied to IRAD and B&P costs as if IRAD and B&P projects were under contract, and the "burdened" IRAD and B&P costs are (Maxis appropriate Refels).							
	Allocated to Federal contracts or similar cost objectives by means of a composite pool with GSA expenses.							
		Allocated to Federal contracts or similar cost objectives by means of a separate pool.						
	c.	C. Transferred to the corporate or home office level for reallocation to the benefiting segments.						
	Y.	Y Other 1/						
	Z Not applicable							
4.7.0	Cost of Godtal Committed to Facilities. In accordance with instructions for Form CASS CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark one.)							
	<ul> <li>On a basis identical to that used to absorb the actual depreciation or amortization from these facilities; land in assigned in the same manner as the facilities to which it releass.</li> </ul>							
	u.	-	On a basis not identical to that used to absorb the actual depreciation or amortization from these facilities. (Describe on a continuation shout the difference for each step of the allocation process.)					
	C.		By the "alternative allocation process" described in instructions for Form CASE-CMF.					
	z.	-	Not applicable.					
	1							
	1/ Describe	e on a Co	ntinuation Sheet.					

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

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT 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 locars 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 © 4... General Instructions. Depreciating Tangible Assets for Government Contract Costing. (For each of the asset categories lated 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 file; a code from A through C in Column (3) describing how depreciation methods or use charges are applied to properly 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 X is Column (1) only, if an asset category is not applicable.) 5.1.0 Column (1)-Depreciation Method Code Column (2)-Useful Life Code A. Streight Line
A. Streight Line
B. Dedeiring Belance
C. Sumeit the years digits
D. Machine hours
E. Uset of production
G. Use challe
M. Method of dependation used under the applicable internal Revenue Procedures
Y. Other or more than on embod 1/2
Z. Asset category is not applicable. Column (1)-Property Units Code

A. Individual units are economed for seperatory

8. Applied to groups of accepts with similar service lever

C. Applied to groups of accepts with similar service lever

Y. Other or more than one method (1)

C. Raddawl value is estimated but not deducted in accordance with the provisions of 48 CPR 9304.409 (1)

Y. Other or more than one method (1)

FORM CASE DS-1 (REV 2/98)

1/ Describe on a Continuation Short.

V - 1

COST ACCOUNTING STANDARDS BOARD		PAR	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES				
	DISCLOSURE STA REQUIRED BY PUBLIC		NAME OF REPORTING UNIT				
tem fo.	Item description						
5.1.0	Continued.		Deprecia Metho		Useful Life	Property Units	
	Asset Category		Code (1)		Code (2)	Code	Code (1)
	(a) Land improve	ments					
	(b) Building		-			-	
	(c) Building impr		-	-	_		-
	(d) Leasehold im			-	_		
	(e) Machinery as			_		_	
	(f) Furniture and		-	-	_	-	_
	(g) Automobiles		_	-	-	-	-
		ing equipment freprogramming costs		-		_	-
		dies		-	-		-
	(k) Tools	uses	-	-			
		lable mast categories	_				-
	acsat catego enumerate o	Y on this line if other ries are used and n a contineution sheet set cetegory and the					
	each such at applicable or Code Z.)	des. Otherwise enter					
5.2.0	applicable co	des. Otherwise enter Coating, Financial Acc roll contracts as for fin	ancial acco	unting	and inco	me tax?	[Mark either (
5.2.0	applicable co Code Z.)  Depreciation Practices for the same for costing Fed- or (R) on each line under	des. Otherwise enter Conting, Financial Access contracts as for the Financial Accounting a	ancial acco	unting Tax. I	and inco	me tax?	(Mark either ( nizations need
5.2.0	applicable or Code 2.3  Depreciation Practions for the same for cooling Fed or (R) on each line under complete this item.)  Enancial Account (a) Methods	dee. Otherwise enter Genting, Financial Accounting a Financial Accounting a	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need
5.2.0	applicable or Code Z.) Depreciation Practices for the same for cooling Fedure (R) on each line under complete this item.)  Enancial Account	dee. Otherwise enter Genting, Financial Accounting a Financial Accounting a	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need
5.2.0	applicable or Code 2.3  Depreciation Practions for the same for cooling Fed or (R) on each line under complete this item.)  Enancial Account (a) Methods	des. Otherwise enter Cossins, Financial Accounting as Financial Accounting as ing	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need
5.2.0	applicable or Oods 2.3  Description Practices for the same for cooling Fed or till on each line under complete this item.)  Financial Account (a) Methods (b) Useful live	des. Otherwise enter  Continu. Financial Accounting a  financial Accounting a  ling  ing	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need
5.2.0	applicable or Ocde 2.3  Descriction Practices for the same for cooling Pedicor or (R) on each line sunder complete this item.)  Financial Account (a) Methods (b) Useful line (c) Property of the Cooling Cool	des. Otherwise enter  Continu. Financial Accounting a  financial Accounting a  ling  ing	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either () nizations need
5.2.0	applicable or Ocd 2.3  Depreciation Practices for the same for cooling Pedicor or IRIO on each line sunder complete this item.)  Financial Account (a) Methods (b) Useful line (c) Property (d) Residual or Residual or Complete this cool of the Complete this item.)	des. Otherwise enter  Continu. Financial Accounting a  financial Accounting a  ling  ing	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either () nizations need
5.2.0	applicable or Code 2.3  Depreciation Practices for the same for costing Fed or (II) on each line under complete this item.)  Financial Account  (a) Methods (b) Useful live (c) Property (c) (d) Residual v Income Tax	des. Otherwise enter  Continu. Financial Accounting as  Emancial Accounting as  ing  es  siling   ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either () nizations need	
5.2.0	applicable or Ocde 2.3  Depreciation Practices for the same for cooling Pedia or III of the same for cooling Pedia or III on each line sender complete this item.)  Financial Account (al. Methods (b) Useful line (c) Property (d) Residual value (e) Methods (f) Useful live (f) (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) (f) Useful live (f)	des. Otherwise enter Continu. Financial Accounting as contracts as for fin Financial Accounting a sing es salies es es	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either Unitrations need
5.2.0	applicable or Oode 2.3  Depreciation Practices, for the same for ceeting Fed or III) on each line sunder complete this item.  Financial Account (a) Methods (b) Useful line (c) Property (d) Residual Valenceme Tax (e) Methods (e) Methods	des. Otherwise enter Costins. Financial Accounting a ing ing is sinits sakues	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either Unitrations need

	COST ACCOUNTING STANDARDS BOARD		PART V - DEPRECIATION AND CAMEALIZATION PRACTICES			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT			
Item No.		them d	escription			
5.3.0	Fully Depreciated Asset (Mark one.)	z. Is a usage charge for f	ully depreciated	assets charged to Federal contracts?		
	B	Yes 1/ No Not applicable				
5.4.0	Treatment of Gains and Losses on Disposition of Departiable Property, Gains and losses are: (Wark the appropriate Inets) and if more than one is marked, explain on a continuation sheet.)					
	Conditud or charged currently to the same overhead or G&A pools to while depreciation of the assets was charged.					
		Taken into consideration i where trade in is involved		on cost basis of the new items,		
1 1	с	Not accounted for separat	tely. but reflecte	d in the depreciation reserve account		
	¥	Otherisk 1/				
	z	Not applicable				
5.5.0	Capitalisation or Experming of Societies Costs. (Mark one line on each item to indicate your practice; 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.)					
	Cust	Α.	Expressed	B. Copitalized		
1	(a) Freight	in	-			
2 1	(b) Sales to	ixes	-	_		
	(c) Excise	taxes		1.		
	(d) Anchite	ct-engineer from	0.000	-		
	(e) Overha	uls (extraordinary repairs)	day day?	2		
	1) Procede on a Comm	Constant Phase				

FORM CASS DS-1 IREV 2/961

V-3

		G STANDARDS BOARD	
		UBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.			Hem description
5.6.0	addition, alteration of expected life yea If more that your depre- number of	and improvement of de- ers of capitalized assets, n one dollar amount or n dable assets, and enume	aroum dollar amount of acquisition cost or expenditures for preciable assets capitalized, and (b) the minimum number number agains, show the information for the regionity of crate on a continuation sheet the dollar amounts and/or or subcategory of assets involved which differ from those
	1	Minimum dollar amoun	t controlled
	1 37	Minimum service life y	
5.7.0	Group or Mass Par which individually Yes is marked, pro	chase. Are group or me are less than the craital vide the minimum aggre	ss purchases foriginal complement) of low cost equipment, ration amount indicated above, capitalized? (Mark one. If gote dollar amount capitalized.)
	^	Yes	
	1000	Minim	um aggregate dollar amount capitalized
	E.	No.	

## COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

DISCLOSURE STATEMENT	******
BED BY PUBLIC LAW 100-679	NAME OF REPORTING

REQUIRED BY PUBLIC LAW 100-679 UNIT 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 (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, 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, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) Salaried Non-Hourly exempt 3/ Exempt 3/ (1) (2) (30 6.1.1 Charges for Vacation Pay 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 (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not Applicable For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet.

2/ FORM CASB DS-1 (REV 2/96)

VI - 1

	DISCLOSU	G STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT				
Hem No.		Item d	escription				
620	Supplemental Unemployment (Extended Laroff) 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.)						
	Α	When actual payments are made directly to employees					
	8	When accrued (book accrual or funds set aside but no trust fund involved)					
	C	When contributions are made to a nonforfeitable trust fund					
	D	Not charged					
	Y	Otherisi 1/					
	z						
6.3.0	Severance Pay and Early Reticement. Costs of normal tumover 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 Indirectly to Indirectly as based on: Mark the appropriate linetal and if more than one is marked, explain on a confirmation sheet.)						
	A	A Actual payments made					
	B	B. Accrued amounts on the basis of past experience					
	C Not charged						
	Υ.	Other(s): 1/					
	z	Not applicable					
6.4.0	Incidental Receipts. (Mark the appropriate lines) to indicate the method used to account for incidental or miscellaneous receipts, such as revenues from renting real and personal property or setting services, when related costs have been allocated to Federal contracts. If more than one is marked, explain on a continuation sheet.)						
	^-	<ul> <li>The entire amount of the receipt is credited to the same indirect cost pool which related costs have been charged</li> </ul>					
	B	Where the omount of the receipt includes an allowance for profit, the cost- related port of the receipt is credited to the same indirect cost pools to which related costs have been charged; the profits are credited to Other (Misorelaneous) income					
	c. —	C The entire amount of the receipt is credited directly to Other (Miscellaneous Income					
	Y	Other(x) 3/					
	z	Not applicable					
	1/ Describe on a C	Continuation Sheet.					

	COST ACCOUNTIN	IG STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS				
		RE STATEMENT UBUC LAW 100-679	NAME OF REPORTING UNIT				
item No.	ftern description						
6.5.0	<u>Proceeds from Employee Welfore Activities</u> . Employee welfore activities include all of those activities as forth in FAR 31.2. (Mark the appropriate linets) to indicate the practice followed in accounting to the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)						
	Α	Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, hear, light and power					
	B	Same as above, except the proceeds are not reduced by all applicable costs. Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged.					
	c						
	D	Proceeds are credited to Other (Miscellaneous) Income					
	Y	Otherist 1/					
	z	Not applicable					
	İ						
	1/ Describe on a C	Continuation Sheet.					

	COST ACCOR	INTING STANDARDS	BOARD	PART VII - DEFERRED COMPENSA: AND INSURANCE COST		
	DESCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT		
hem No.			Ham des	scription		
			Part VII Je	structions		
	retirement be of deferred of corporate or others may if organizations When a continuation require that of disclose the segment(s) p	nefits edier than pens ompersation, and insu- bome office level, with sour a portion of these I levels.  I the segment beports in sheet, identify the o- entity to complete the methods and technique enterturning Federal con-	iona (including p trance. Some or le others may in costs at the co- ing uniti does no rganizational ent applicable portic se used to mene tracts or similar	greent of costs for employee persions to not extrement health benefits, certain gardestions may incur all of these cost cur them at subordinate organizational epocate level and the balance at subord at directly incur such costs. We segment this Part VIII. Each such entity is use, snaign, and allocate south costs to cost objectives. Necessary explanation costs objectives. Necessary explanation costs on continuation when the costs to costs objectives. Necessary explanation costs objectives. Necessary explanation	other types s at the levels. Sail inate or should, or , and should to fully the	
	to achieve that objective should be provided by the entity on a continuation short.  Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII 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.,  Seneral Instructions.					
7.1.0	plans whose	s with Costs Charged to costs are charged to mber of plans.1	to Federal Cont Federal contract	racts, identify the types and number of s or similar cost objectives: (Mark appl	f persion Scable lises Number of	
		Type of Per	ision Plan		Plans	
	A.	Defined-Contribution	n Flan (Other th	an ESOPs (see 7.5.0))		
	1	Non-Qualifie     Qualified	nd			
	1	Z. Quanted				
	В.	Defined-Benefit Pla	п		=	
	8.	Defined-Benefit Pla 1. Non-Cusific a. Costs as	ed - re measured and	assigned on accrual basis assigned on each	=	
	B.	Defined-Benefit Plat  1. Non-Cualific a. Costs as b. Costs as (poy-as-	ed - re measured and		=	
		Defined-Benefit Plat  1. Non-Custific a. Costs as b. Costs as (pay-az- 2. Qualified a. Trustees	ed - re measured and re measured and you-go! beain d (Subject to ER	assigned on cash  (SA's minimum funding requirements)		
		Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! busis d (Subject to ER sured plan (Exem- nents) treated a vely bargained p	l assigned on eash		
	8. V.	Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! beain d (Subject to ER sured plan (Exem nents) treated a	l assigned on each ISA's minimum funding requirements) typt from ERISA's minimum funding a a defined-contribution plan		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		Hem d	Item description		
7,1,1	General Plan I Information:	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following		
	A.	The pion name			
	8.	The Employer Identification Number 9 any	(SNI) of the plan aponaor so reported on IRS Form 5500, #		
	C.	The plan number as reported on HS is	Form S500, if any		
	D.	is there a funding opency established	for the plan?		
	E.	Indicate where costs are accumulated (1) Harra Office (2) Segment			
	F.	if the plan provides suggiormental bor	efits to any other plan, identify the other plants).		
	largest dollar sheet the bas fiscal year. () three plant, is	amounts of costs charged to Federal con is for the contribution fincheding treatmen If there are not more than three plans, po	, or 7.1.0.8.2.c., for those plans which supersort the rinces, or similar cost objectives, describe on a continuation of of dividents, credits, and fortistural required for each needs information for all the plans. If there are more than plans that in the approprie accounts for at least 90 percent is segment or business unit.)		
	7.	Not applicable. (Proceed to I	ten 7.1.3)		
7.1.3	treated as de represent the below on a ti there are man	Seed-contribution plans reported under 7. largest dellar amounts of costs charged ovtinuation short. (If there are not more in than three plans, information should be	ned under 7.1.0.B. (suchating cartain defined-benefit plans 1.0.8.2.b. and 7.1.0.B.2.c.), for those plans which to Federal contracts, people the information requested than those plans, provide information for all the plans. If a provided for these plans that in the appropria economic for allocable to this segment on business with:		
	A. <u>Actuated Cont Method</u> , klerifly the actualid cost method used, individing the cost method(s) used to value anothery benefits, for each plan, include the method used to determine the exchange of white of assets. Also, if applicable, include whether norms cost is developed as a led dalar amount or as a level percent of salary. For plane fixted under 7.1.0.8.1.b., enter "pay of year-go".				
	8. <u>Actualid Assumptions.</u> Describe the events or conditions for which significant actualist assumptions are made for each plan. Do see include the current current's values of the assumption, two provides a description of the lastic used for determining these enumeric value. Also, describe the otheries used to evaluate the validity of an actuarial assumption. For plans listed under 2.1.1.8.5.1.b. under "not explosible."				
	c	on the basis of a readily determinable value. If no, describe how the marks	note, indicate if all expets of the funding agency are valued a market price. If yes, indicate the basis for the market of values are determined for those accust that do not have a or plans listed under 7.1.0.8.1.b., write "not applicable".		
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:		
		<ol> <li>An allocated portion of the t</li> <li>A separately computed pero segments.</li> </ol>	atal pension plan cost. Jon cost for one or more segments. If so, identify theor		
	1	Not applicable, proceed to it	ten 7.2.0.		
	1000				

FORM CASS DS-1 (REV 2/96)

VII - 2

		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST			
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
ltem No.		Hem c	fescription			
7.2.0	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 retires benefits are provided as an integral part of an employee group insurance plan that one active employees, report that plan under 7.3.0. (Mark applicable lends) and entire number of plan.)					
		Medyed Used to Determine Costs	Busines of Plans			
	Α.	Accrual Accounting				
	8.	Cash (pay-as-you-go) Accounting				
	C.	Purchased Insurance from unrelat	of former			
	D.	Purchased Incurance from Captive				
	E.					
	. 6.	Self-Insurance fincluding insurance				
		obtained through Captive Insurer	The second secon			
	F.	Terminal Funding				
	Y.	Other 1/				
	Z. Not Applicable (Proceed to Item 7.3.0)					
7.2.1	General PIBS 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:					
	A.	The plan name				
	<ul> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ul>					
	C. The plan number as reported on IRS Form 5500, if any					
	D. Is there a funding agency or funded reserve established for the plan?					
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:			
	F.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If the.			
	G.	plan is operated as an employee under 7.2.0.Y., indicate whether If the plan is operated as an employee.	2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the group insurance program. It this PTSD plan is listed the plan is operated as a grown insurance program, layer group insurance program, report this plan under I. If no, report the plan under 7.2.2.			
	1/ Describe	on a Continuation Sheet.				

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

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts 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 glans, provide information for all the plans. If there are more than three plans, 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.) A. <u>Actuariol Cost Method</u>, 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 ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA 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 determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

VII - 4

PART VII - DEFERRED COMPENSATION

		COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT			D AND INSURANCE COST				
	REQUIRED BY PU		679	NA	ME OF REPO	RTING UN	п		
Item No.			lte	em description					
7.3.0	Employee Group Insurance Changed to Endered Contracts or Similar Cost Objectives. Does you organization provide group insurance coverage to its employees? Uncludes coverage for life, it surgical, medical, disability, accident, and similar plans for both active and retired employees, the coverage was previously described in 7.2.0.1  A. Yes (Complete Item 7.3.1)  B. No Strocked to Item 7.4.0)								
7.3.1	Employee Group ins life, hospital, surgics employeest, provide ill there are not more information for all it insurance plane, into aggregate account if the program that co	urance Program d, medical, dha the information e than three po- se policies and s somation should or at least 80 p	s. For each bility, according to the form of the provide ergent of	ch program to ident, and sin n a continuesi off-insurance nos plans. M led for those the costs allo	rilar program on sheet, usi plans that co there are mo policies and s reable to this	s for both ing the cod imprise the ire that the self-insuran	active and retired les described below program, provide ee policies or self- ice plans that in the		
	Description	of Employee Ga	oup Insura	nce Program					
	Podiny or Entr- Josephine Plan	Court Accommendation (19)	Cont. Resin (2)	Britain Ol	Purchased Instance Fieling Essis (4)	Frejected Average Loss 50	Edinaturos Insururos Administrativa Experiese (5)		
			Column (1)	- Cost App	amulation				
	Enter Code A. B. or Y, as appropriate.								
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment Y. Other 1/								
			Colum	n (2) – <u>Cast</u>	Basis				
	Enter code A	, B, C, or Y, as	appropria	ite.					
	B. Sett- C. Purc	hased Insurance hased Insurance r 3/			10.00				
	1/ Describe on	a Continuation	Sheet,						

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
	DESCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT			
turn No.	han	description			
7.3.1	Continued.				
	Column (3)	- Includes Retirees			
	Enter code A. R. C. or Y. at appropriate.				
	A. No, does not include benefits for retirees.  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees.				
	ged retirees are reported here kutten	d of 7.2.0.			
	C. Yes, PR2 borofits for retirees are a Y. Other 1/	part of a PRS plan previously reported under 7.2.0.			
		and Insurance Ratins Serie			
		225			
	For each plan Erted onter code A, B, C, Y, or Z, as appropriate.				
	<ul> <li>A. Retrospective Rating (also called experience rating plan or retention plant).</li> </ul>				
	B. Manually Rated				
	C. Community Reted Y. Other, or more than one type 1/				
	Z. Not applicable				
	Cohern (5) — Projected America Loss				
	For each self-inspect group plan, or the self-insured portion of purchased insurance, exter code A, B, C,				
	Y, or Z, su appropriate.				
	A. Self-insurance costs represent the projected everage loss for the period estimated on the basis				
	of the cost of comparable purchased incurance.  8. Self-incurance costs we based on the contractor's experience, relevant industry experience, and				
	unticipated conditions in accordance with accordan actuarist principles.				
	<ol> <li>Actual payments are considered to represent the projected average less for the period.</li> </ol>				
	Y. Other, or more than one method 1/				
	Z. Not applicable				
	Column 16) - Immunece Administration Ecolomics				
	For each self-intered group plan, or the self-insured person of purchased insurance, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are insuled.				
1.5	A. Separately identified and accurate	ted in indirect cost pool(s).			
11	<ol> <li>Separately identified, accumulated, and allocated to cost objectives either at the segment and/or</li> </ol>				
10	C. Not separately identified, but inclu-				
	D. Incurred by an incurance carrier of	third party (Describe accumulation and affectation process or			
	e Continuation Short).				
	Y. Other 3/				
	Z. Not applicable				

FORM CASB DS-1 (REV 2/96)

VII - 6

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Hern No.		hern d	escription	
7.4.0	Deferred Cor compensatio (Mark one.)	mensation, as defined in CAS 9904 n, other than ESOPs, which is charg	415. Does your organization award deferred ed to Federal contracts or similar cost objectives?	
	A	Yes (Complete Ham 7.4.1.)		
	В.	No (Proceed to Hern 7.5.0.)		
7.4.1		telernation. On a continuation she 15, provide the following information	et for all deferred compensation plans, as defined by n:	
	A.	A. The plan name		
	В.	The Employer Identification Numb 5500, if any	er (EIN) of the plan sponsor as reported on IRS Form	
	C. The plan number as reported on IRS Form 5500, if any			
	B. Indicate where costs are accumulated:			
		(1) Home office (2) Segment		
	E.	Are benefits provided pursuant to established practice, briefly descr	a written plan or an established practice? If the .	
7.4.2	represent the objectives, a plans, provided for	e largest dollar amounts of costs cho provide the information below on a cide information for all the plans. If the	plans are listed under 7.4.1, for those plans which aged to Federal contracts, or other similar cost nonfiniumion whet. Iff there are not more than those are are more than these plans, information should be count for at least \$10% of these determed business until:	
	Α.	Description of Man.		
		Stock Options     Stock Appreciation Rights     Cash Incertive     Other (exclain)		
	1020		leval Contracts or Similar Cost Objectives.	
	B.	section of commend manner in the	ued and the account is fully funded	

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.	Item description			
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)	
	Α.	Yes (Proceed to item 7.5	1)	
	В.	No iProceed to item 7.6.0	DI .	
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:	
	A.	The plan name		
	8.			
	C. The plan number as reported on IRS Form 5500, H any			
	D.	Indicate where costs are accumu (1) Home office (2) Segment	lated:	
	E.	Are benefits provided pursuant to exterbished practice, briefly described	o a written plan or an established practice? If ribe.	
	F.	<ul> <li>Indicate whether the ESOP pion is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or Not.)</li> </ul>		
	G.	G. Indicate whether the ESOP is leveraged or nonleveraged.		
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If ue is determined for those assets that do not have a 	
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP by to Federal contracts or similar cost objectives for	
		Administrative Costs, Describe identified, grouped, and accurred	how the costs of administration of each plan listed ar lated.	

FORM CASE DS-1 (REV 2/96)

VII - 8

	COST ACCOUNTING STANDARDS BOARD		DEFERRED COMPENSATION AND INSURANCE COST		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF I	PORTING UNIT		
item No.	Hem description				
7,6.0	Worker's Compensation, Liability, and Property I coverage regarding worker's compensation, Sabi A. Yas (Complete Item 7.6.1	lity and property is	our organization have insurance murance?		
	B. No (Proceed to Part VIII)				
7.6.1	Worker's Compensation, Liability and Property I	isurance Coverage			
	fice and similar gents, natomobile fisibility and property damage, general fisibility, provide the information believe on a continuation thete using the codes described believe lift there are not more than three policies or self-insurance plans that are applicable to the fine of insurance, provide information for all the policies and self-insurance plans. It 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:				
	Pulley or Sulf- Cost Cost Invariant Plan Accountages, Sonia	and Extract . Ave.	Self-Insurance  solid frecuence  rage Administrative  ma Exercise		
	America Plan Accountation, Seek.		4) 60		
	Column (1) - Cost Accumulation				
	Enter code A, B, or Y, as appropriate.				
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/				
	Column (2) — Cast Books				
	Errer code A. B. C. or Y. as appropriate.				
	Purchased Insurance from unrelated third party     Self-insurance     Purchased Insurance from a captive insurer     Other 3/				
	1/ Describe on a Continuation Sheet.				

## COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

co	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
13	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Includes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating 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.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office
- GAS Commi Generalization (2)

Constraint Sales on a Protectings of Lotal Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VIII - 2

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	1			
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VIII - HOME OFFICE EXPENSES

	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.			
8.3.3	Fesious Lio	9° 161	Affocation Bass Code
	141	Major functions, activities, and o	elements of cost include:
	(5)	Description/Make up of the alloc	ation base:
8.4.0	office, identif	agemen. If there are normally transfer by on a continuation sheet the class the expense.	sites of expenses from reporting units to this home Micelian of the expense and the name of the recording

FORM CASE DS-1 (REV 2/96)

VIII - 4

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879

### GENERAL INSTRUCTIONS

- Amendments shall be submitted to the same offices to which submission would have been made were an original Disclosure Statement Ried.
- 11. Each amendment, or set of amendments should be accompanied by an amended open sheet findicating revision number and effective date of the change) and a signed cardification. For all residentissions, on each page, insert "Revision Number..." and "Effective Date....." in the item Description block insert a revision mark (e.g., "R1") in the right hand energie of any line that is ravised. Completely resubmitted Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.
  - 12. Use of this Disclosure Statement, amended February 1996, shall be phased in as follows:
    - A. New Constactors. This form shall be used by new contractors when they are initially required to disclose their cost accounting practices pursuant to 9903-202-1.
    - 8. Existing Contraction. If a contractor has disclosed its cost accounting practices on a prior edition of the Disclosure Statement (CASB 05-1), such disclosure shall remain in effect until the cumbactor amends or revises a significant portion of the Disclosure Statement in accordance with CAS 9903.202-3, Minor amendments to an existing 05-1 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 CASI DS-1) and later thus the beginning of the contractor's next full fistol year after December 31, 1998.

ATTACHMENT - Blank Continuation Sheet

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

### FORM CASE DS-1 (REV 2/96)

00	OST 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	le)	
0.2	Reporting Unit: (Mark one.)		
	into segments.  8.1. Corporate Home Offi 2. Intermediate Level H.		
0.3	Official to Contact Concerning this Statement.		
	Name and Title		
	Phone number (including area code a	and extension)	
0.4	Statement Type and Effective Date:		
	A. (Mark type of submission. If (a) Original Statement (b) Revised Statement,		
	B. Effective Date of this Statem	nant/Revision:	
0.5	Statement Submitted To (Provide office near extension):	ne, location and telephone number, include area code an	
	(a) Cognizant Federal Agency:		
	Ibl Cognizant Federal Auditor:		
		DESTIFICATION	
	revision, is the complete and accurate disclo	nd belief this Statement, as amended in the case of a sixte as of the above date by the above-ramed , as required by the Disolosure Regulation (48 CPR is Board under P.L. 100-679.	
		(Name)	
		(Title)	
	THE PENALTY FOR MAKING A PALSE STATEME	NT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. \$ 100	

C	OST ACCOUNTING STANDARDS BOARD	PART I - GENERAL INFORMATION	
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.	Rem description		
	Pa	rt Unstructions	
	unit. "Government CAS Covered Sa subcontracts. "Annual CAS Covered	the mast recently completed fiscal year of the reporting iss" includes sales under both prime contracts and Sales" includes intracorporate transactions.	
1.1.0	Type of Business Entity of Which the Report	ing Unit is a Part, (Mark one.)	
	A. Corporation B. Partnership		
	C. Proprietorship	260	
	D. Not for-profit organiza  E. Joint Venture	tion	
	F. Joint Venture F. Federally Funded Research and Development Center (FFRDC)		
	Y. Other (Specify)		
1.2.0	Predominant Type of Covernment Sales, IM	lark one.J 3/	
	A. Manufacturing		
	R Bezearch and Develop	ment	
	C. Construction D. Services		
	D. Services Y. Other (Specify)		
		TO THE BOOK WHO THERE IN THE STATE OF S	
1.3.0	Annual CAS Covered Government Sales as I (Mark one. An estimate is permitted for this	Percentage of Total Sales (Government and Commercial), section.) 1/	
	A. Less than 10%		
	B10%-50%		
	C. 51%-80%		
	D81% - 95%		
	E. Over 95%		
1.4.0	Description of Your Cost Accounting System appropriate line(s) and if more than one is n	n for Government Contracts, and Subcontracts. (Mark the larked, explain on a continuation sheet.) 1/	
	A. Standard costs - Job	order	
	II. Standard costs - Proc	ess	
	C. Actual costs - Job ore	Ser	
	D. Actual costs - Process  V. Other(s) 2/	<b>8</b>	
	Y. Other(s) 2/		

FORM CASS DS-1 (REV 2/96)

1 - 1

1/ Do not complete when Part 1 is filed in conjunction with Fart VIII.
2/ Describe on a Continuation Sheet.

008	ST ACCOUNTING STANDARDS BOARD	PART I - GENERAL INFORMATION		
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT		
tem No.	Item description			
1.5.0	Identification of Differences Between Contract Cost Accounting and Feoretal Accounting Record			
	List on a continuation sheet, the types of memorandum records and identify the me records.	costs charged to Federal contracts that are supported by ethod used to reconcile with the entity's financial accounting		
1.6.0	Unationable 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 other is for using each marked technique.)			
1.6.1	Incurred costs.			
	Specifically identified and recorded separately in the formal financial accounting records.			
	<ol> <li>Identified in separately maintained accounting records or workpapers.</li> </ol>			
	C Identifiable through verification.	th use of less formal accounting techniques that permit audi		
	D. Determinable by o	other means. 1/		
1.6.2	Estimated costs.			
		d description (in backup data, workpapers, etc.) which have identified and recognized in making estimates.		
		any other estimating technique employed to provide nition of any unallowable amounts pertinent to the estimate		
	C Other, 1/			
1.7.0	Fiscal Year: Specify twelve month period used for financial accounting and reporting purposes, e.g., 1/1 to 12/31.1			
1.7.1	Cost Accounting Period: the accumulation and reporting of costs in Item 1.7.0, explain circumstances on	(Specify period. If the cost accounting period used for under Federal contracts is other than the fiscal year identific a continuation sheet.)		
	1/ Describe on a Continuation Sheet.			

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART II - DIRECT COSTS

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
No.	Item description			
	Part II leatinactions			
	This part covers the three major categorand Other Direct Costs.	rics of direct costs, i.e., Direct Material, Direct Labor,		
	It is not the intent here to spelf out or define the three elements of direct costs. Rather, eac centractor 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 closely purchased biber of a direct nature as "Direct Material" for purposes of pricing proposals, requests for progress payments, closm for cost similarisaments, etc.; aonse other contractor may classify the same cost or "Direct Material" and soli aconther as "Other Direct Costs." In these discurrentances, it is expected that each contracts will disclose practices consistent with its own classifications of Direct Material, Direct Labor, and Other Direct Costs.			
2.1.0	Description of Direct Myderial. 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 of costs when charged to Federal contracts or similar cost objectives as Direct Material. Disserting on continuation sharet the principal classics of types of material and survives which are charged or important or product at those which are not.)			
2.2.0	Method of Charging Direct Material,			
2.2.1	Direct Charge Not Though an Inventory Account at: (Mark the appropriate lines) and if more than one is marked, explain on a continuation sheet.]			
	A. Standard costs (Describ B. Actual Custs Y. Otheris) 1/ Z. Not applicable	e the type of standards used.) 1/		
2.2.2	Charged Direct from a Contractor-owned Inven- more than one is marked, explain on a continu	tory Account at: (Mark the appropriate live(s) and if tion sheet,)		
	A. Standard costs 1/ B. Average Costs 1/ C. First in, first out D. Last in, first out Y. Otherial 1/ Z. Not applicable			
	3/ Describe on a Continuation Sheet.			

FORM CASE DS-1 (REV 2/96) F - 1

	COST ACCOUNTING STANDAR		PART II - DIRECT COSTS				
	REQUIRED BY PUBLIC LAW		NAME OF REPORTING UNIT				
Item	7947774 TTR-1077						
No.	. Hem description						
2.3.0	Timing of Charging Direct Mins direct material are charged to marked, explain on a continuat	Federal contracts	propriete line(s) to indicate the point in time at which or similar cost objectives, and if more than one line is				
		ders are placed					
	II. When b	oth the material ar	od invoice are received				
	C. When m	arteriol is issued a	released to a process, batch, or similar intermediate				
			released to a final cost objective				
	E. When in	voices are paid	reseased to a ratio cost objective				
	Y. Other(s)	1/					
	Z. Not app	licable					
2.4.0	Variances from Standard Costs for Direct Material. IDo 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 continuate about 1.						
2.4.1	Type of Variance.						
	A. Price						
	B. Usage						
		d (A and B)					
	Y Other(s)	Y. Other(s) 1/					
2.4.2	Level of Production Unit used to Accumulate Variance, Indicate which level of production unit is use as a basis for accumulating material variances.						
	A. Plant-wi	de Basis					
	B By Depa	mment					
	C. By Profi	act or Product Line	to:				
	Y. Other(s)	υ					
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	Bevisions. Standard costs for direct materials are revised:						
	A. Semiano	ustly					
	B. Annually	6					
	C. Revised		least once annually				
	Y. Other(s)	31					
	1/ Describe on a Continuation	Sheet.					

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II - DIRECT COSTS				
	REQUIRED BY PUBLIC LAW 100-679	NAME OF	F REPORTING UP	п		
em No.	hen	n description				
2.5.0	Method of Charging Direct Lisbor: (Mork the a show how such lisbor is charged to Federal co- line is marked, explain on a continuation sheet classes of labor rates that are, or will be applie Other Direct Lisbor, in order to develop direct is	otracts or similar o Also describe or d to Manufacturin	ont objectives, a	nd if more than one sheet the oringinal		
- 1		150	Street Labor Catago			
		Manufacturing	Engineering	Other Direct		
	A. Individual/actual rates					
	B. Average rates - uncomponented	-	-	1		
	overtime hours included in computation 1/	-		-		
- 2	C. Average rates - uncompensated					
	overtime hours excluded from computation		-			
	D. Standard costs/rates 3/					
- 33	Y. Other(s) 1/					
	Z. Labor category is not applicable					
1.6.0	Variances, from Standard Costs for Direct Labo standard costshirts method, i.e., you have more Mark the appropriate linetid in each column of marked, explain on a continuation sheet.) Type of Variance,	ked Line D of Item	2.5.0 for any d	iones labor category		
			Direct Labor Categor			
1		Manufacturing	Engineering	Other Direct		
	A. Rate					
	B. Efficiency		The same	-		
	C. Combined (A and B)	70000	_	7700.00		
	Y. Other(s) 1/		- C	-		
	Z. Labor category is	-				
	not applicable	-		-		

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

tm No.   2.6.2	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-678  Remo of Production Unit used to Accumulate Variate as a basis for accumulating the labor variances.  A. Plant-wide basis B. By department C. By product as product line Y. Otherist 3/ Z. Labor category is not applicable	description funce, Indicate	Direct Labor Catego	reduction unit is use					
No.	Level of Production Unit used to Accumulate Variation as a basis for accumulating the labor variances.  A. Plant-wide basis B. By department C. By product or product line Y. Otheris 1/	Manufacturing	Direct Labor Catego Engineering						
2.6.2	as a basis for accumulating the labor variances.  A. Plant-wide basis B. By department G. By broduct or product line Y. Otherish 1/7	Masufactoring	Direct Labor Catego Engineering						
	By department     By product or product line     Y. Otherisi 3/	Manufacturing	Inglesering						
	By department     By product or product line     Y. Otherisi 3/		-	lifter Caryon					
	By department     By product or product line     Y. Otherisi 3/								
	By department     By product or product line     Y. Otherisi 3/								
	C. By product or product line Y. Otherist 1/								
	Y. Otherisi 3/		1.000						
- 3									
	2. Labor Company is not appreciate								
2.6.3	Method of Disposine of Variance. Describe on a of, the disposition of the variance.	continuation sh	eet the basis fo	r, and the frequency					
2.6.4	Revisions. Standard coats for direct folior are seviand:								
	A. Semiannually								
	6 Annually								
	C. Revised as newled, but at least once annually								
	Y. Other(s): 1/								
	Description at Other Direct Costs. Other signific contracts or other final cost objectives. Describ other costs that are always charged directly, the e.g., tringe benefits, leavel costs, services, subc	e on a continuat et is, identified s ontracts, etc.	ion sheet the pr pecifically with :	incipal classes of final cost objectives					
2.7.1	When Employee Travel Expenses for lodging and or similar dost objectives the charge is based on	f subsistence an	charged direct	to Federal contracts					
	A. Actual Costs								
	B. Per Diom Rotes								
	B. Per Dism Rotes C. Lofiging at actual crists and subsistence at per diem Y. Other Method J.								
	Y. Other Method 1/								
- 1	Z. Not Applicable								
28.0	Credits to Contract Costs. When Federal contra- following disconstrances, are the rates of direct applicable indirect costs always the same as the circumstrance, and for each "No" answer, explai- the original charge.	labor, direct man	terials, other dire of charges? (Ma	ect costs and ok one line for each					
	Geografican	A.	Yes B.	Mrs. Z. Hart Assolitat					
	(al Transfers to other jobs/contracts	-							
	(b) Urused or excess materials remaining upon completion of contract	9		_					

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT No. Item description <u>Criteria for Determining How Costs are Charged to Federal Conseasts Or Similar Cost Objectives.</u> 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. 3.1.0 Treatment of Costs of Specified Functions, Elements of Cost, or Treasactions, . For each of the functions, elements of cost or transactions listed in teens 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 2 in those lines that are not applicable to you. Also, specify the namelal of the indirect poolisi las label in 4.1.0, 4.2.0 and 4.3.0! for each function, element of cost, or banacetics coded E or F. If Code E. Sametimes direct/Sometimes indirect, is used, explain on a continuation short the circumstances under which both direct allocations are made.) 3.2.0 Treatment Code A. Direct material E. Sometimes direct/Sometimes indirect B. Direct labor F. Indirect only C. Direct material and labor Y. Othersto J/ D. Other direct costs Z. Not applicable Functions, Elements of Cost, or Transactions Related to Direct Material 3.2.1 Treatment Code Name of Pool(s) fal Cash Discounts on Purchases (b) Freight in (c) Income from Sale of Scrap (d) Income from Sale of Salvage (e) Incoming Material Inspection (receiving) (t) Inventory adjustment (g) Purchasing Trade Qiscounts, Refunds, Rebates, and Allowances on Purchases thi

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Short.

		UNTING STANDARDS BOARD	PART III - DIRECT	VS. INDIRECT COSTS			
		LOSURE STATEMENT DBY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.	ham description						
3,2.2		lements of Cost. one Related to	Treatment   Name of Pool				
	tel	Incentive Compensation	Press				
	(6)	Holiday Differential (Priemium Pay)	200-				
	(c)	Vacation Pay	*****				
	(d)	Overtime Premium Pay					
	(e)	Shift Premium Pay					
	19	Pension Costs		-			
	(g)	Post Retirement Benefits Other Than Pensions	-				
	th)	Health Insurance	- TOTAL				
	GI -	Life Insurance					
	G)	Other Deferred Compensation 1/	20.00				
	(%)	Training	0.02				
	69	Sick Leave					
		on a Continuation Sheet.					

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

### PART III - DIRECT VS. INDIRECT COSTS

	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPOR	TIMO ONLI			
iem io.	Hern description						
3.2.3	Functions, Elements of Cost, or Transactions - Minoslancous		Treatment Code	Name of Poolisi			
	(m)	Design Engineering (in-house)		-			
	(0:1	Drufting (in-house)					
	601	Computer Operations (in-house)					
	(d)	Contract Administration	0.000				
	(e)	Subcontract Administration Costs					
	en	Freight Out (Tinished product)		S. Contract			
	(9)	Line for production) Inspection		5			
	thi	Packaging and Preservation	-	-			
	00	Preproduction Costs and Start-up Costs					
		Departmental Supervision	-				
	(6)	Professional Services (consultant fees)					
	80	Purchased Labor of Direct Nature (on premises)					
	ţm0	Purchased Labor of Direct Nature (off premises)	-				
	(n)	Rearrangement Costs	-				
	tot	Bework Costs					
	fot	Royalties	-				
	(q)	Scrap Work	200	-			
	6:1	Special Test Equipment					
	fsl	Special Tooling					
	(1)	Warranty Costs					
	(us)	Rental Costs		7.00			
	(w)	Travel and Subsistence		100			
	(m)	Employee Severance Pay					
	(4)	Security Guards					

### FORM CASS DS-1 (REV 2/96)

	DIS	CLOSUE	S STANDARDS BOARD E STATEMENT BILIC LAW 100-679	PART IV - INDIRECT COSTS  NAME OF REPORTING UNIT		
itom No.	hen desciption					
	anningation is	of course	e of this part, indirect costs have water indirect costs. (ii) several o	and administrative	o three categories: \$1 manufacturing, (OSA) expenses, and (II) service contours used in this part, refers only to the	
	first category o	yt indiced	i conta.		nection with frame 4.1.0, 4.2.0 and	
4.1.0	(USA) expens business unit several pools pool listed ind objectives. A	Total sirect and sy Value input subco Total input subcor Prione tabor Proce orech see, that may have such as a ficet thou to, for a	d the uverhead pools, i.e., pools are affocuted to five cost abjects a coly a single pool encompactin	ves without any it g all of its sweets ring overhead, ma coled expenses to major functions, it	Direct labor dollars Direct labor hours Mechine hours Usaga Unit of preduction Devot natural account Total payrol dollars (direct and influct employees) Meadocard or number of employee (direct and influent employees) Meadocard or number of employees (direct and influent employees) Segure feet Other(i), or more than one basis (Describe on a continuation sheet.) Fool not applicable  other than general and administrative internations allocations. A surgement or and costs or sharmathedy in teny here storal handling overhead, etc. For ac-	
		(m)	Major functions, activities, as elements of cost includes:	<u>.</u>	Allocation Sens. Cods	
		Di	DescriptionWake up of the allocation bene-	-		

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

	DISC	LOSURE	STATEMENT	NAME OF REPORTING UNIT
	REQUIRED	BY PU	BLIC LAW 100-679	Notice of Resoluting Gall
tern No.			hem o	description
4.1.0	Continued.			Allocation Base Code
	2.	90-0		
		(10)	Major functions, activities elements of cost included	
		(6)	Description/Make up of the affocation base:	te .
				<u> </u>
4.2.0	that describe selected indi cost objective activities, as if direct labo	e(a) the icase the res. Al- id element or dollars	manner in which G&A exper threefs) used for allocating to, for each category of pos- onts of cost included, and its are used, are fringe benefit	(a), Select among the three categories of pools beloness are allocated. For each category of pools's such poole's opponents to Fedoral contracts or similar list selected, indicate (a) the major functions, of the make up of the allocation baseful. For example is included? If a total cost input base is used, is the usion sheet if a definious appear is required.
	2000			Allocation
	Sing	is Poul!	Containing G&A Expenses O	nly Bins Code
	fail		or functions, activities, and sents of cost included:	_
		) <del>-</del>		
	(ы	Des	cription/Make up of the alloc	ation base:
		-		

FORM CASE DS-1 (REV 2/96)

			PART IV - INDIRECT	COSTS
			NAME OF REPORTING UNIT	
		tjem (	description	
Continued. Single	e Prol C	ontaining Both GSA and No	n-G&A Expenses	Allecation Base Code
tab	Major	functions, activities, and nts of cost included:		
(6)	Descr		rtion base:	
Spec				Allocation Base Code
t				-
	(a)			
	њ	Description/Make up of t	he allocation base:	
2.			_	-
	(a)	elements of cost include	±.	
	(64)	Description/Make up of	the allocation base:	
1				
	Continued. Single tal	DESCLOSURE REPORT OF THE PROPERTY OF THE PROPE	Continued.  Single Pool Containing Both G&A and No dements of cost included:  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocal special Aflocations  1.  (a) Major functions, activities elements of cost includes  (b) Description/Make up of the allocal special speci	DESCRIPTION NAME OF REPORTING  THE MAJOR PUBLIC LAW 100-679  Them description  Continued.  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  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

No.	Item descript
4.3.0	Service Center and Expense Pool Allocation Bases.

Service centers are dependent or other functional units which perform specific technical and/or administrative services primarily for the brankli of other units within a reporting unit. Expense pools are pools of indirect costs that we eshouted primarily to other units within a reporting unit. Examples of zervice centers are determined centers, never content of the processing centers, reproduction services and conversations services. Examples of expense pools are use and occupancy pools and fringe benefit pools.

### Cetosory Code

Satesony Code

Generally, costs incurred by such centers or posts are, or can be, charged or allocated 51 partially to specific fixed cost objectives as direct costs and partially to other indirect cost posts (such as a manufacturing overhead pool for subsequent realiscation is award fixed cost objectives, refurnd to borain as Category "A", and (6) soly to several other indirect cost pools truch as a manufacturing overhead pool, engineering overhead pool and GMA superus pool for subsequent realiscation to several final cost objectives, referred to ferrain as Category "B".

Some service certiers or expense pools may use predetermined billing or conting rates to charge or afforcate the costs (Rate Code A) while others may charge or afforcate on an actual basis (Rate Code II).

List all the service centers and expense pools and error in column (1) Code A or B to indicate the category of pool. Exter in Calarin (2) one of the Allicention Base Code A through F, or Y, Intel on Propg. to indicate the base used for charging or allocating service center or expense pool costs. Exter in Column (2) Risc Code A or B to despite the cacing method used. Also, for each of the cartiers and pools indicate did the major hardfords, and elements of cost incharted, and of the cartiers and pools indicate did the major hardfords, and elements of cost incharted, and the pools in the cartiers and pools in the cartiers and pools indicate the cartiers and pools in the cartiers are cartiers and pools in the cart

	ice Center or series Pool	Category Code 111_	Base Code JZL	
-		_	-	
(40)	Major functions, activities, and disminits of cost included:			
84	DescriptionMake up of the allocation base:			
-		-	-	
(4)	Major functions, activities, and elements of cost included:			
	100 Section 200 - AAC 500 Section			
0.0	Description/Make up of the effocation base:			

FORM CASE DS-1 (REV 2/96)

REQUIRED BY PUBLIC LAW 100-679 RAME OF REPORTED UNIT  A.4.0 Transment of Variances from Actual Cost (Undersbesoption or Distributation). Where problems into discrete people to fourier centres and expense people to Federal contracts or other ladit cast pools filled Code A in Column (1) of them 4.3-50, variances then actual costs over. (Mark the appropriate Brotol and if make than one is marked, explain on a confusion of whetch  A. Provided to usors on the basis of charges made, et least once annually  V. Distorti 1,7  Z. Sorvice costor is not applicable to reporting unit		COST ACCOUNTING STANDARDS ROARD	PART IV - INDIRECT COSTS
A		REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
1.4.4.0 Yesetment of Variances from Aquest Cost (Underschootstein or Overstanderties). When producement billing of costing rates are used to drawp costs of anvive centers and expense pools to Federal centrants or other look and produced the costs are: (Mark the appropriate Brotil and finance than one is marked, explain on a condessation sheet.)  A. Provated to use on the bods of charges made, at least once among the product of the cost of charges made, at least once among the V. (Chortil 1).  A. Provated to use on the bods of charges made, at least once amongly V. (Chortil 1).  A. Collection of Quadrant and GAA Store to Secrifical Transactions or Conts.  This ham is directed to amonatology year precise in special stations where, in Sau of establishing a separant editive to a special addition in impoint from an established evertual of GAA pool at a station of the transaction of Contractions of Contractions and the second of the contractions of the second	era.	hor	n description
7. Cutoria 1/2  2. Service center is not applicable to reporting unit  2. Service center is not applicable to reporting unit  Acclination of Oreshard and CAA Reten to Sectified Transactions or Costs.  This item is directed to associationing year precise in special situations where, in Sec of establishing a sequence before cent people allocation is made from an established centred or 60A pool at a state when the remove high state in that pool. In the case of such a special electricit, the terms "less than hall rate" or "more than hall read abundance where, as is some cases of off-size extriction, etc., a sequente indicent each pool and have are used and the relationship of the such activities to lower than the "windows" rate.  For each of this transactions or costs field below, entre see of the following codes to before your indirect cont effection precision with respect to that transaction code. If Code A, full rate, in amount, it is not continued to the position of the second code in t	4.4.0	ocating rates are used to sharpe costs of service on sest pools flate Cede A in Column 131 of Nem 4.34 Small and if more than one is marked, explain on a A. Provisted to usors on the br	tions and expense peods to Foderal contracts or other indir ), welfaces from actual costs are: (Mark the appropriate continuation sheet.) sats of charges mode, at least once amoustly
This item is directed to ancertaining year precise in special situations where, in lieu of establishing a separate indirect cost peol, allocation is made from an established certical or GSA pool at an other than the normal high sate for that pool. In the case of such a people after than the internet high state in that pool. In the case of such a special effective, the terms "less than high rate" or "more than high rate" should be used to describe the precise. The terms de sagt apply to situation where, we in some case of off-size extrivien, etc., a sequents indirect exect pool and have are used and the rate for such activities in the contribution in a sequent indirect exect pool and have are used and the rate indirects your indirect contributions better the pool of the transaction or cast. If Code A, thill rate, in arrand, identify on a continuation sheet the pool of appetud under from 4.1.9, 4.2.0, and 4.3.9, which are applicable. If Codes & C C, less than or more than the half rate, is entered, describe on a continuation street major types of expenses that are covered by such enter.    Batt. Code   A. Full rate   B. Special allocation at less than full enter   D. No everlead or GSA is applied   Z. Transaction or cost is not applicable to reporting unit   Transaction or Cost to Which   Rate   Bridger Costs Man Re Alberted   Code   Subsensition of amost   Code   Subsensition of amost   Code   Subsensition of amost   Code   Subsensition of amost   Code   Covernment-familied materials as at   Code   Covernment-familied materials	2000	Y. Otherbi 1/	
establishing a separate indirect cest peol, allocation is made from an established certified or (SA pool et al. other than the remote high state is that pool. In the case of such a special effective, the terms "less than hal state" or "more than high rate" should be used to describe the practice. The terms do agit apply to situations where, as is some cases of children exteriblen, etc., a sequente indirect each pool and have are used and the relationship to the such activities to flower than the "in-chance" rate.  For each of this transactions or costs feeted below, entre see of the following codes to before your indirect cont allocation precision with respect to that transaction color. It Code A, full rate, in amount, it is a contract, it codes to color than or more than the full rate, is entered, describe on a continuation short major types of expenses that are covered by such enter.    Bate Code   A. Full rate   B. Special allocation at less than full rate   B. Special allocation at less than full rate   B. Special allocation at less than full rate   B. Special allocation or Cost to Which	4.5.0	Application of Overhead and CAA Recents Specifies	Transactions or Contr.
indicate your inclined cost affection precision with respect to that transaction or cost. If Code A, full rate, in ammend, Kindfly on a continuation shout the pools in general under time 4.10, 4.20, and 4.30, which are applicable. If Codes it or C, loss than or more than the full rate, is entered, describe on a continuation shout major types of expenses that are covered by such a rate.    Rate Code   A. Full rate		establishing a separate indirect cost pool, allocation other than the normal hall sate for that pool. In the rate" or "more than hall rate" should be used to det where, as in some cases of off-site activities, etc., or	is made from an established overhead or C&A pool et a re case of such a special efection, the terms "less than full cribe the practice. The terms do gay apply to situations a sequente indirect cost pool and base are used and the rat
A. Full rate  8. Special allocation at item then full rate  9. Special allocation at item then full rate  1. Transaction or Cest to Which  Extraction or Cest to Which  Indicate Cests Man be Allocated  5. September of cests  6. Se		indicate your indirect cost affection practice with re- amound, identify on a continuation sheet the posits)	espect to that transaction or cost. If Code A, full rate, is reported under Hortz 4.1.0, 4.2.0, and 4.3.0, which are
8. Special attaction at least than feld inter D. No overfeed or GlAt is applied Z. Transaction or cost is not applicable to reporting unit:  Transaction or Cest to Which professor and the second of the Solicentract costs and applicable to reporting unit:  Solicentract costs		major types of expenses that are covered by such a	the full rate, is entered, describe on a continuation short tests.
Solicent Nam be Alberted  Solicentricit conts  Disconstruct conts  Disconstruct destrict  Contracted destricted  Solicentricit destricted  Solicentricit destricted destricted  Solicentricit destricted destricted  Disconstructed despreciable activities  Disconstructed destricted destricted  Disconstruction of aments  Disconstruction of treatments (Alberta destricted  Intervergedized solic treatments (Alberta destricted  occupied destricted destricted destricted  treatment to federal et destricted destricted  treatment to federal convincte es destricted on the contract of the destricted objectives. If the charge is based an cost, indicate  whether the transferor's GAA regiones are leckeded.)  Content transactions or costs (before Code B or C or this  Sou is there are other transactions or costs to which  other less than fail rots or more then full rate is applied. List such transactions or costs on a  continuous sheet, and for each describe the major  types of expenses covered by such a rate. If there		major types of expenses that are covered by such e	reta.
bedient Casts Mer Re Allected  fail Subsectivate casts (In Perturned Labor (In Perturned Labor (In Perturned Labor (In Perturned Labor (In Cast) (In International Perturned Per		major types of expenses that are covered by such a  A. Full rate  B. Special adocurion at less than full rate	nets.  Bata Code  C. Special offication at more than hall rate D. No overhead or GAA is applied
But Parchased Labor  (60 Government-described matrixish  (61) Self-constructed depreciable assets  (62) Ut size work  (62) Off size work  (63) Intercorporalization of amosts  (64) Intercorporalization treations out  (64) Intercorporalization treations in julius indicate on a  confluencian should treat the bests used by you an trensfere  to change the cost or price of interspresistation  transfers to Federal contracts or sixelization to the cost objectives. If the charge is based on cost, indicate  whether the transfers's G&A regences are included.]  (6) Other transactions or costs (Enter Code B or C on this  Bits if there are other terrescotions or costs to which  other less than full rate or more then full rate is  applied. List such transactions or costs on a  continuous or costs on a  continuous short, and for each describe the major  types of expenses covered by such a rate. If there		major types of expenses that are covered by such a  A. Full rate  B. Special absorption at lens than hall rate  Z. Transportion or cost	nets. Sade  C. Special effection at more than hull rate D. No overhead or GSA is applied is not applicable to reporting unit
(6) Government-familished institution (8) Belf-constructed dependable assets (8) Belf-constructed dependable assets (8) Off-site work (9) Interespectational transfers out (9) Interespectational transfers out (9) Interespectational transfers out (9) Interespectational transfers out (9) Interespectational transfers out (9) Interespectational transfers out (9) Interespectational transfers out (9) Interespectational transfers out (9) Interespectational (9) Other transfers or control trainer Gode B or G or (9) (9) Other transfers or control trainer Gode B or G or (9) (9) Interespectational transfers or control trainer Gode B or G or (9) (9) Interespectational transfers or control trainer Gode B or G or (9) (9) Interespectational transfers or control trainer Gode B or G or (9) (9) Interespectational transfers or control trainer Gode B or G or (9) (9) Interespectational transfers or control trainer (9) Interespectational transfers or control trainer (9) Interespectational transfers or control trainer (1) Interespectational transfers or control trainer (2) Interespectational transfers or control trainer (3) Interespectational transfers or control trainer (4) Interespectational transfers or control transfers		major types of expenses that are covered by such a  A. Full rate B. Special advantion at less than full rate Z. Transaction or cost Transaction or Cost to Which	nets.  Rate Code  C. Special offscation at more than hall rate D. No overhead or GLA is applical in not applicable to reporting unit  Rate
gat interdependential transform in (Albas indicate on a configuration should the basis used by you an transform or configuration wheat the basis used by you an transform to configuration when the basis used by you an transform to federal contracts or similar out of configuration of transform to federal contracts or similar out or conf. (Since the contracts whether the transform's GAA expenses are included.)  (ii) Other transactions or contrit (Enter Code B or C on this fine if there are other transactions or contrit to which either less than hell note or more then the less in applied. List such restrictions to contrib the relation of contributions should be contributed to the relation of expenses wheel, and for each describe the relation types of expenses covered by such a rate. If there		major types of expenses that are covered by such a  A. Full rate B. Special adocurrion at less than full rate Z. Transaction or cost Transaction or Cost to Which Indiana, Costs May be Alexated	nets.  Rate Code  C. Special offscation at more than hall rate D. No overhead or GLA is applical in not applicable to reporting unit  Rate
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gat interdependential transform in (Albas indicate on a configuration should the basis used by you an transform or configuration wheat the basis used by you an transform to configuration when the basis used by you an transform to federal contracts or similar out of configuration of transform to federal contracts or similar out or conf. (Since the contracts whether the transform's GAA expenses are included.)  (ii) Other transactions or contrit (Enter Code B or C on this fine if there are other transactions or contrit to which either less than hell note or more then the less in applied. List such restrictions to contrib the relation of contributions should be contributed to the relation of expenses wheel, and for each describe the relation types of expenses covered by such a rate. If there		major types of expenses that are covered by such a  A. Full rate  B. Special absorption at less than hall rate  E. Transportion or Cost to Which before Costs Mark to Allocated  foll Subsectives costs  B. Purchased Labor  60 Government-benefit of motorials	nets.  Rate Code  C. Special offscarion at more than hall rate D. No overhead or GMA is applied in not applicable to reporting unit  Rate Code
gat interdependential transform in (Albas indicate on a configuration should the basis used by you an transform or configuration wheat the basis used by you an transform to configuration when the basis used by you an transform to federal contracts or similar out of configuration of transform to federal contracts or similar out or conf. (Since the contracts whether the transform's GAA expenses are included.)  (ii) Other transactions or contrit (Enter Code B or C on this fine if there are other transactions or contrit to which either less than hell note or more then the less in applied. List such restrictions to contrib the relation of contributions should be contributed to the relation of expenses wheel, and for each describe the relation types of expenses covered by such a rate. If there		major types of expenses that are covered by such a  A. Full rate B. Special adoctrion at less than full rate Z. Transaction or cost Transaction or Cost to Which Indianat Costs Man be Alberted  6ab Subcestract costs BD Purchased Labor 6b Government-benefit materials 6d Set-contract costs Set	nets.  Rate Code  C. Special offscarion at more than hall rate D. No overhead or GMA is applied in not applicable to reporting unit  Rate Code
continuation shout the besid used by you an transferred to charge the cost or price of interpreductional transfers to Federal contracts or similar cost. objectives. If the charge is based on cost, indicate whether the transferror's GSA superates are included.]  (i) Other transactions or costs there beds to or G or this limit of there are other breviation to cost the red or this limit if there are other transferror's costs to which either less than half note or more then half etc is applied. List such contractions or costs on a cost-instant or costs on a cost-instant or the such discoulter the region types of expenses covered by such a rate. If there		major types of expenses that are covered by such a  A. Full rate  B. Special absorption at lens than full rate  E. Transportion or cost  Transportion or Cost to Which Indiana Costs Mark to Allected  to Subsectivat costs  BD Purchased Labor  Government-benichted materials  oil Self-constructed depreciable seate  to Labor up institution of most to  to Labor up institution of most to	nets.  Rate Code  C. Special offscarion at more than hall rate D. No overhead or GMA is applied in not applicable to reporting unit  Rate Code
objectives. If the charge is based on cost, indicate whether the transferra" GBA supposes are included.]  (i) Critical transactions or costs (Enter Code B or C on this Size if these are other intersections or costs to which either less than less rote or more then fide rate is applied. Liet such transactions or costs on a continuation sheet, and for each describe the major types of supposes covered by such a rate. If there		major types of expenses that are covered by such a  A. Full rate  B. Special absorption at less than hall rate  E. Transportion or Cost to Which before Costs Man Re Allested  fol Subvestment costs  B) Purchased Labor  Go Covernment-beniched motorials  (d) Seif-constructed depreciable souts  (e) Seif-constructed depreciable acuse  (e) Off-site work  (e) Intercorporalizations function out	Rate Code  C. Special efection at more than full rate D. No overhead or GSA is applied in our applicable to reporting unit  Factor Code
either less than full note 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		major types of expenses that are covered by such a  A. Full rate B. Special adocution at less than full rate E. Transaction or cost Transaction or Cost to Which indicat Costs Man be Alberted  6a) Subcontract costs BD Purchased Labor 6b) Government-beneficial assets 6a) Purchased Labor 6b) Self-contracted depreciable assets 6a) Labor on installation of smooth 6b) Off-site work 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalization of the full contract of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of t	Parts Code  C. Special offication at more than tuil rate D. No overload or GAA is applied in not applicable to reporting unit  State Code
		major types of expenses that are covered by such a  A. Full rate  B. Special electrical at less than full rate  E. Transaction or Cost to Which inclined Costs Mere he Albertiel  to Purchased Labor  60 Government-beninded materials  51 Self-constructed depreciable asset  52 Labor on installation of series  61 Off the work  52 Intercognitional transfers out  53 Intercognitional transfers out  54 Intercognitional transfers out  55 Intercognitional transfers out  56 or character of product or construction  57 or construction of the contractor of  58 objectives. If the charge is based  whether the transfers's G&A sup  68 Other transactions or costs (Eric	Tests. Code  C. Special offication at more than tuil rate D. No eventued or GAA is applied is not applicable to reporting unit  Factor Code  In the code of the co
		major types of expenses that are covered by such a  A. Full rate  B. Special adocution at less than full rate  E. Transaction or Cost to Which inclinat Costs Mars he Alberted  to Pruchased Labor  60 Government beninded materials  61 Purchased Labor  60 Government beninded materials  61 Del constructed depreciable asset  for the seath  62 Intercognizations of servet  63 Intercognizations therefore out  64 Intercognizations therefore out  65 Intercognizations about the basis used  66 Intercognizations the output of sets  67 Intercognizations the cost of the sets  68 Intercognizations of the sets used  69 Intercognizations of the sets of the sets  69 Intercognizations of the sets of the sets  60 Intercognizations of the sets of the sets  60 Intercognizations of the sets of the sets  60 Intercognizations of the sets of the sets  61 Intercognization of the sets of the sets  62 Intercognization of the sets of t	Rate Code  C. Special ofecation at more than that sate D. No overlined or GAA is applied is not applicable to reporting unit  Factor Code  In single-code to the code of the c

PART IV - INDIRECT COSTS

	DISC	LOSURE :	TANDARDS BOARD STATEMENT UC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	floom description						
4.6.0	requirements	for the a ocable mi R&D and I	Socation of IRAD and BAP mufacturing, engineering, a IAP projects were under co	and Bid and Proposal (B&P) Costs. Definitions of and costs are contained in 48 CFR 9904.420. The full and/or other overhead is applied to IR&D and B&P entract, and the "burdened" IR&D and B&P costs ore			
	<b>A</b> .		Allocated to Federal contr composite pool with G&A	racts or similar cost objectives by means of a expenses.			
			Allocated to Federal contracts or similar cost objectives by means of a apparate pool.				
	C.		Transferred to the corpor benefiting segments.	ate or home office level for reallocation to the			
	Υ.	81_5	Other 1/				
	Z		Not applicable				
4.7.0	Cost of Cooks Committed to Facilities. In accordance with instructions for Form CASE CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark one.)						
	Α.	_	On a basis identical to the amortization from these to solities to which it relate	at used to absorb the actual depreciation or to-Disea; land is assigned in the same manner as the es.			
	II.		On a basis not identical to that used to absorb the actual depreciation or amerization from these facilities. (Describe on a confinuation sheet the difference for each step of the allocation process.)				
	C.	200	By the "alternative alloca CASB-CMF.	tion process" described in instructions for Form			
	z.	_	Not applicable.				
	1/ Describ	e on a Co	ntinuation Sheet.				

FORM CASB DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT
Item. No.	Item description	
	Part V	Instructions
	Where a home office either establishes p covered in this Part or lineurs and then allocates complete this Part to be included in the submissi General Instructions.	nactices or procedures for the types of costs these costs to its segments, the home office may on by the segment as indicated on page $\otimes$ 4
5.1.0	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 lift; 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 Z in column (1) and could not a saset category where another or more than one method applies. Enter Code Z in Column (1) only, if an asset category is not applicable.)	
	Column ITI-Depreciation Method Code	Column (2)-Useful Life Code
	A. Straight Live B. Bedising belance C. Sum-of-the years digits D. Machine hours E. Unit of preduction F. Expensed at acquisition G. Use charge H. Method of deprediction used under the applicable belanced Receive Precedence Y. Other or more than one seldod [1] Z. Asset category is not applicable.	A. Hisplacement experience originated by expected changes in periods of usefairnes.     Where of Leave.     C. Estimated on the back of Asset Guidelines under letternel flevence Procedures.     Y. Other, or more than one method. 1/1
	Column (3)-Property Units Code	Column (4)-Residual Value Code
	A. leafwidged strike are economical for separately:     B. Applied to groups of access with similar service lives     C. Applied to groups of assets with verying service lives     T. Other or more than one method:	depreciation method (e.g., declining
	1/ Describe on a Continuation Sheet.	

## PART V - DEPRECIATION AND CAPITALIZATION PRACTICES COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENY REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT No. Item description Depreciation Useful Properly Method Lile Units Code Code Code [1] [2] [3] 5.1.0 Continued. Residual Value Code (1) Asset Category Land improvements Building Building improvements Lanabudi improvements Machiney and equipment Fundancy and equipment Fundancy and equipment Fundancy and equipment Foreign and trucks Programming/reprogramming costs Protess and dies Tools Other depreciable most categories Emer Code Y on this like if other asset categories are used and enumerate on a continuation abest each such asset certainy and the applicable codes. Otherwise enter Code Z.) Depreciption Practices for Starting, Financial Accounting, and Instant Tax. Are depreciation practices the same for costing Federal contracts as for financial accounting and income too? (Mark either (A) or (B) on reck lines under Financial Accounting and income Tax. Not-for-profit organizations need not complete this item.) 5.2.0 A. Yes B. No **Enancial Accounting** (a) Methods A. Yss (b) Useful lives

FORM CASE DS-1 (REV 2/96)

(c) Property units
(d) Residual values
Income Tax

(e) Methods
(f) Useful lives
(g) Property units
(h) Besidual values

V-2

Item No.	REQUIRED	BY PUB	STATEMENT LIC LAW 100-679			
No.				NAME OF	REPORTING UNIT	
		Nem description				
5.3.0	Fully Depreciated Assets. Is a unage charge for fully depreciated assets charged to Federal contract					
5.3.0	fully Deprecia (Mark pne.)	ated. Ass	ats. Is a usage charge for	fully depreciated	assets charged to Federal contracts	
	Α.		Yes 1/			
1 3	В.		No			
	2	-	Not applicable			
5.4.0	Treatment of the appropria	Gains is te line(s)	nd Losses on Disposition o and if more than one is m	f Depreciable Pro orked, explain or	garty, Gains and losses are: (Mark n a continuation sheet.)	
	<ul> <li>Credited or charged currently to the same overhead or G&amp;A pools to which depreciation of the assets was charged</li> </ul>				overhead or G&A pools to which th	
	Taken into consideration in the depreciation cost basis of the new items, where trade in is involved.					
1 4	C. Not accounted for separately, but reflected in the depreciation reserve account					
1	γ.	-	Otherisk 1/			
1 8	Z.		Not applicable			
5.5.0	Contribution or Expension of Societies Cooks. (Mark one line on each item to indicate your practice regarding explication or expensing of specified cooks incurred in connection with capital assets. If the same specified cook is constitute expensed and sometimes capitalized, mark both lines and describe on a continuation sheet the circumstances when each method is used.)					
	Çı.	9		. Expressed	B. Capitalized	
	(a)	Freigh	nt in	-		
	061	Sales	taxes	-	_	
	(c)	Escis	e taxes		11	
	140	Archi	tect-engineer from		_	
	(e)	Overt	haults (extraordinary repairs		33	

# 

FORM CASB DS-1 (REV 2/96)

V - 4

		UNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS		
		LOSUILE STATEMENT BY PURLIC LAW 100-679	NAME OF REPORTING	UNIT			
tem No.		ltem o	fescription				
	99 TS	Part M	Instructions				
		re a home office either establishes p					
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	sts to its segments, the hom	e office may	complete		
6.1.0	each column	thereing and Crediting Vacation, Holi of Items 6.1.1, 6.1.2, 6.1.3 and 6. or unpaid vacation, holiday, or sick p sheet.)	1.4 to indicate the method is	ised to charg	e, or credit		
	2000			Salar	ied		
الوروب	1227 6-72-72	201020200	2001000	Non-			
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1.		
	A.	When Accrued (earned)	200	200	828		
	В.	When Taken	-				
	Υ.	Otherix) 2/	22.5	-			
6.1.2	Charges for Holiday Pay						
	Α.	When Accrued (carned)					
	8.	When Taken					
	Υ.	Other(s) 2/		-	-		
6.1.3	Charges for Sick Pay						
	Α.	When Accrued (earned)					
	В.	When Taken			1200		
	Y.	Otherical 2/	-				
6,1,4		Inused or Unpaid oliday, or Sick Pay					
	Α.	Credited to Accounts Originally					
	В.	charged at Leact Once Annually Credited to Indirect Cost Pools	-				
	c.	at Least Once Annually Comied Over to Future Cost	-	335.78			
		Accounting Periods 2/	<u> </u>		described.		
	Y.	Other(s) Z/		-			
	Z.	Not Applicable			-		
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act. 29						
		the definition of Non-exempt and Ex C. 206.	empt salaries, see the Fair L	abor Standan	s Act, 29		

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

	DISCLOSURE STATEMENT					
	REQUIRED BY P	JBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hem No.	Hern description					
62.0		(Mark the appropriate line(s)	Benefit Plans, Costs of such plans are charged to and if more than one is marked, explain on a			
	Α.	When actual payments a	ne made directly to employees			
	8	When accrued (book acc	mal or funds set aside but no trust fund involved)			
	C	When contributions are r	nade to a nonforfeitable trust fund			
	D	Not charged				
	Y	Other(s) 1/				
	Z	Not applicable				
63.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other	normal turnover severance pay and early retirement perfinent procurement regulations, which are charged used on: DMark the appropriate linets) and if more than			
	A	Actual payments made				
	B	Accrued amounts on the	basis of past experience			
	c	C Not charged				
	Y	Other(s) 1/				
	z	Not applicable				
6.4.0	incidental or miscel setting services, wh	laneous receipts, such as re-	a) to indicate the method used to occount for renues from renting real and personal property or effected to Federal contracts. If more than one is			
	<b>^</b>	The entire amount of the which related costs have	receipt is credited to the same indirect cost pools to been charged			
	B	related part of the receip	receipt includes an allowance for profit, the cost- t is credited to the same indirect cost pools to which charged; the profits are credited to Other			
	c	The entire amount of the Income	receipt is credited directly to Other (Miscellaneous)			
	Y	Other(x) 3/				
1	z	Not applicable				
	1/ Describe on a C	ontinuation Sheet.				

FORM CASS DS-1 (REV 2/96)

VI - 2

	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT		
item No.		Item d	Item description		
6.5.0	Proceeds from Employee Weltzre Activities. Employee weltare activities include all of those activities set forth in FAR 31.2. (Most the appropriate linets) to indicate the practice followed in accounting for the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)				
	Α		o an employee-welfare organization or fund; such & applicable costs such as depreciation, heat, light		
	B	Same as above, except the proceeds are not reduced by all applicable costs			
	c	[1] 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10			
	D Proceeds are credited to Other (Miscellanesus) Income				
	Y	Otherist 1/			
	z	Not applicable			
	1/ Describe on a C	Continuation Sheet.			

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates 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.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of parallel plans where costs are charged to Federal contracts or similar cost objectives: (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

FORM CASE DS-1 IREV 2/961

1/ Describe on a Continuation Short.

V8 - 1

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679			NAME OF REPORTING UNIT		
Item No.	Item description				
7.1.1	General Plan I	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following		
	Α.	The pion name			
	<ol> <li>The Engkryor Identification Humber (CM) of the plan appears as reported on IRS Form 5500, if any</li> </ol>				
	C. The plan number as reported on MS Form \$500, if any				
	D. Is there a funding opency established for the plac?				
	E. Indicate where costs are accumulated: 111 Horse Office (2) Segment				
	F.	if the plan provides supplemental box	refits to any other plan, identify the other plants).		
	names on plant are listed under 7.1.0.A., 7.1.0.9.2.b., or 7.1.0.9.2.b., to those plant which repensor the largest deliar smooths of contribution for deland contracts, or similar cost dejectives, therefore or continuation beautiful plants of dividends, credits, and fortistured required for each fiscal year. If there are not more than three plant, perside information for all the plants, if there are ensure than three plants, perside information for all the plants. If there are ensure than three plants, automation should be provided for those plants that in the appropriat account for at least 90 percent of these defined contribution plan costs all enable to this segment or business unit.)				
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)		
7.1.3	treated as de- represent the below on a co there are man	lead-contribution plans reported under 7 largest dellar amounts of costs charged systemation short. (If there are not more a than three plans, information should be	ried under 7.1.0.II. (excluding certain defined-benefit plans 1.0.8.2.L. and 7.1.0.II.2.c.), for those plans which be Federal convexes, provide the information requested than three plans, provide information for all the plans. If a provided for those plans that is the apprepriat account for a shoulde as this segment or besidess wait.		
		used to value annitary benefits, for a accurried value of assets. Also, if ap-	actuarial cost method used, including the cost method(s) such plan, include the method used to determine the plicable, include whether normal cost is developed as a lev-		
	1	dollar amount or an a level percent of you-go.".	f sulary. For plana listed under 7.1.0.8.1.b., enter "pay-os		
	В.	you-go".  Actuated Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description.	events or conditions for which significant actualist.  De not include the current owners values of the or of the basis used for determining those numeric values, relate the velicity of an extuarial assumption. For plans		
	в.	yea-go." Antiarla Ansurrations. Describe the accomplisors are made for each plan accomplisors, but provide a description about private the citizate made to listed under 7.1.0.8.1.5. with "root Marker United of Furches According to the basis of a really determinable wide. If on, describe how the mark who if I not describe the the mark who if I no, describe how the mark	terreface conditions for which significant actualist. Do see include the current current values of the on of the leasts could be determining these remotic values, relate the validity of on actuarial assumption. For places, applicable 1. <a href="https://doi.org/10.1007/j.com/processes/">https://doi.org/10.1007/j.com/processes/</a> or subset price. If yes, indicate the facility agency are valued to readed price. If yes, indicate the facility of the market price.		
		yea-go." Actual Assumptions. Describe the accumptions are made for each plan essentiation, but provide a description of the control of the co	Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable." <u>https://do.do.commons.org/least-commons.org/least-commons-</u>		
	c	yea-go." Antiagli Ansuration. Describe the accomplisors are made for each plan accomplisors, but provide a description accomplisors, but provide a description that, describe the critical most to es- listed under 7.1.0.8.1.3. with "root that is the provide of the provide Accept As- on the basis of a really determinable when it was, describe how the mark really determinable market price. It best for Cornectation, infocat  1. As althought perfors of the t	t events or conditions for which significant actualist. Do not include the current current values of the on of the basis used for determining these numeric values, makes the validate of an actualist assumption. For piece applicable, act, findicate it all assets of the funding agency are valued as easiest piece. If yes, indicate the basis for the market of crisical and of the funding agency are valued or plant titled under 7.1.0.3.1.b., enter level applicable. In whether the cost for the segment is determined as:		

PART VII - DEPENDED COMPENSATION

	COST ACCO	UNTING STANDARDS BOARD	AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Hem description					
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part o system, report that plan under 7.3.0.	on lincholing past retirement health care ben- niling method used to determine the costs on Federal contracts or similar cost objectives, an employee group insurance plan that cover Mark applicable linebal and enter number of p	d the Where is (ans.)		
	A. B. C. D. E. Y. Z.	Mercel Used to Statemine Costs Accrusi Aprova Accounting Cash (pay-ex-you-go) Accounting Purchased Insurance from Capthe Sad I-morance findusing insurance obtained through Capthe Insurant Terminal Funding Other J/ Not Applicable (Proceed to	l heurer c			
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IR RS Form 5500, If any ed reserve extablished for the plan?			

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VII - 3

F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 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 1988 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.

No. 7.2.2 PRS large the info	Plants). ext dollar information respions to	Where numerous plans are listed to amounts of costs charged to Fede in below on a continuation sheet, all the plans. If there are more that in the aggregate account for at usiness unit.)  Actuariol Cost Method, Identify benefit, as appropriate, include assets, Identify the amortization under 7,20.8, enter "cash acco" terminal funding" and identify the Actuariol Assumptions. Describe actuarial accomptions are made values of the assumptions, but a these numeric values. Also, determine funding. Provide the following in funding. Provide the following in	NAME OF REPORTING UNIT  description  ander 7.2.0. for those plans which represent the roll contracts, or other similar cost objectives, provide fit there are not more than three plans, provide for there are not more than three plans, provide for least 80 percent of those Pitti costs allocable to this  the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any. For plans listed surving. For plans listed under 7.2.0.F., enter the amortization methods and periods used, if any, the the events or conditions for which significant for each plan. Do not include the current numeric powire a decorption of the basis used for determining orbit the criteria used to evaluate the validity of an under 7.2.0.6. or 7.2.0.F., enter "not applicable".		
7.2.2 PRS large the info	est dollar informatic emotion for se plans di ment or b A.	Where numerous plans are listed to amounts of costs charged to Fede in below on a continuation sheet, all the plans. If there are more that in the aggregate account for at usiness unit.)  Actuariol Cost Method, Identify benefit, as appropriate, include assets, Identify the amortization under 7,20.8, enter "cash acco" terminal funding" and identify the Actuariol Assumptions. Describe actuarial accomptions are made values of the assumptions, but a these numeric values. Also, determine funding. Provide the following in funding. Provide the following in	ander 7.2.0. for those plans which represent the real contracts, or other similar cost objectives, provide 88 there are not more than three plans, provide for them three plans, information should be provided for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used. If any, for plans fixed under 7.2.0.F., enter he amortization methods and periods used. If any, is the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbits the critical used to resulate the validity of an under 7.2.0.B, or 7.2.0.F., exter "not applicable".		
the info	est dollar informatic emotion for se plans di ment or b A.	amounts of costs charged to Fede in below on a continuation sheet. If the plans. If there are more to the department of the superstance wishess unit. Actuarid Cost Method, Identify benefit, as appropriate. Include assets. Identify the amortization under 7.2.0.8., enter "cash accontential funding" and identify the Actuarid Assumptions. Described actuarid assumptions, but these numeric values. Also, des actuarial assumption. For plans funding. Provide the following in	rel contracts, or other similar cost objectives, provide till there are not more than three plans, posvide han three plans, information should be provided for least 80 percent of those Pitti costs attocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any, For plans listed sunting." For plans listed under 7,2,0,F, enter the amortization methods and periods used, if any, et the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbit the critical used to sevaluate the validity of an under 7,2,0,8, or 7,2,0,F, enter "not applicable".		
	В.	benefit, as apprepriate. Include assets, Identify the ameritarism under 7,2,0.8., enter "cash accr "terminal funding" and identify a factuarial assumptions. Describeratural assumptions are made values of the assumptions, but it these numeric values. Also, desactuarial assumption. For plans funding. Provide the following it.	the method used to determine the actuardal value of methods and periods used, if any. For plans fixted sunding?. For plans fixted under 7,2,0,F, enter to emortization methods and periods used, if any, the emortization methods are periods used, if any, the emortization methods are which significant for each plan. Do not include the current numerio possible a description of the basis used for decembing orbit the critical used to sessiable the validity of an under 7,2,0,8, or 7,2,0,F, enter "not applicable".		
	0000	actuarial assumptions are made values of the assumptions, but a those numeric values. Also, des actuarial assumption. For plans funding. Provide the following	for each plan. Do not include the current numeric provide a description of the basis used for determining cribe the criteria used to evaluate the validity of an under 7.2.0.8, or 7.2.0.F., enter "not applicable".		
	c.		oformation on the funding practice for the costs of the		
	C. Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable". J.				
		e.g., full funding of the a rules.  2. Briefly describe the fund 3. Are all assets valued on yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of		
	D.	Basis for Cost Computation, Inc	Scale whether the cost for the segment is determined		
		An allocated portion of t     A separately computed i     those segments.	the total PRB plan cost PRB cost for one or more segments. If so, identify		
	E.	Forfeitability. Does each perticipate of account balance? If of	pant have a non-forfeitable contractual right to their io, explain.		
	Z.	Not applicable, proceed	to item 7.3.0.		

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes 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 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) 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: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD persont of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. az appropriate.

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

VII - 5

## COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journace Rating Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable. 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan aponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred 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 these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this segment or business until: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occused and the account is fully funded Costs charged when occused and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

VII - 7

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST		
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Item description				
7.5.0	Employee Stock Openership Plans (ESOPs), Does your organization make constitutions to fund ESOP that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)				
	A.	Yes (Proceed to Item 7.5.	1)		
	8.	No iProceed to hern 7.6.0	H		
7.5.1	General Plan	Information. On a continuation she	set, for all ESOPs provide the following information:		
	A. The plan name				
	<ol> <li>The Employer Identification Number (EIN) of the plan sponger as reported on IRS Form 5500, if arry</li> </ol>				
	C. The plan number as reported on IRS form 5500, 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.	<ul> <li>Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412, (Answer Yes or Not.)</li> </ul>			
	G.	Indicate whether the ESOP is leve	eraged or nonleveraged.		
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If it is determined for those assets that do not have a .		
	E.	dividends, on both allocated and	the accounting treatment for forfeitures and unallocated shares, in the measurement of ESOP by to Federal contracts or similar cost objectives for		
	3	Administrative Costs, Describe I identified, grouped, and accurrul	new the costs of administration of each plan listed ar used.		

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and 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 with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

VII - 9

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSUME STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		ltem :	Sescription			
7.6.1	Continued.					
	Column (3) - Crediting of Dividends and Earned Return's					
	For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.					
	A.	Credited directly or indirectly to F	ederal contracts or similar cost objectives in the year			
	В.		ederal contracts or similar cost objectives in the year			
	<ul> <li>Account each year, as applicable, to currently reflect the net annual cost of the insurance</li> </ul>					
	D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-50(s)(1)(w)					
	E.	Manually Rated - not applicable	ST 55-55-6031933			
	Y.	Other, or more than one 1/				
	Z. Not applicable					
	Column (4) - Projected Average Loss					
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.					
	<ul> <li>Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</li> </ul>					
	B. Costs that are bosed on the contractor's experience, relevant industry experience, and arricipated conditions in accordance with generally accepted actuarial principles and practices.					
	The actual amount of losses are considered to represent the projected average in the period.					
	Y. Other, or more than one method. 1/					
	Z.	Not applicable				
	Column (5) - Insurance Administration Expenses					
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.					
	A	Separately identified and accumu	lated in indirect cost pool(s).			
	п.		d, and allocated to cost objectives either at the (Describe allocation method on a Continuation			
	C,		uded in indirect cost pool(s). (Describe pool(s) on a			
	D.		r third party. (Describe accumulation and attaquation			
	Y.	Other 1/				
	Z.	Not applicable				
	1/ Desc	ribe on a Continuation Sheet.				

### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarace Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- 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 solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement 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.)

Part V - Depreciation and Capitalization Practices Part VI - Other Casts and Coeffis Part VII - Deferred Compensation and Insurance Costs Not Applicable

3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

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

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars

- Direct Labor Hours Machine Hours
- DEFORE JALMNORDY. Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(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 pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

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

FORM CASB DS-1 (REV 2/96)

VIII - 3

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VIII - HOME OFFICE EXPENSES		
REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT		
term No.		Hern c	Seacription		
8.3.3	Fesiquel Luc	perses	Aflosation Bass Code		
	tal Major functions, attivities, and elements of cost include:				
	63	Description/Make up of the alloca	tion base		
	350		-		
8.4.0	Irrests of Lagrange, 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 recording unit incurring the expense.				
- 4					

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

### FORM CASE DS-1 (REV 2/96)

00	IST ACCOUNTING STANDARDS BOARD INSCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	COVER SHEET AND CERTIFICATION
0.1	Company or Reporting Unit.	
	Name	
	Street Address	
	City, State, & Zlp Code	
	Division or Subsidiary of (F applicable)	
0.2	Reporting Unit: (Mark one.)	
	8.1. Corporate Home Office 2. Intermediate Level Hom	ng an entire business organization which is not divide the Office nit reporting directly to a home office.
0.3	Official to Contact Concerning this Statement.	
	Name and Title	
	Phone number (including area code and	d extension)
0.4	Statement Type and Effective Date:	
	A. (Mark type of submission. If a (a) Original Statement (b) Revised Statement; R	
	B. Effective Date of this Statemen	rt/Revision:
0.5	Statement Submitted To (Provide office name, extension):	location and telephone number, include area code as
	(a) Cognizant Federal Agency:	<u> </u>
	tbl Cagnizant Federal Auditor:	
	CEI	TUPICATION
	revision, is the complete and accurate disclosur	is required by the Disclosure Regulation (4B CFR)
		(Name)
	-	(Title)
	THE PENALTY FOR MAKING A FALSE STATEMENT	IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. \$ 100

C	OST ACCOUNTING STANDARDS BOARD	PART I - GENERAL INFORMATION
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.	le le	en description
	Pa	rt Unstructions
	unit. "Government CAS Covered Sa subcontracts. "Annual CAS Covered	the mast recently completed fiscal year of the reporting iss" includes sales under both prime contracts and Sales" includes intracorporate transactions.
1.1.0	Type of Business Entity of Which the Report	ing Unit is a Part, (Mark one.)
	A. Corporation B. Partnership	
	C. Proprietorship	260
	D. Not for-profit organiza  E. Joint Venture	tion
		orch and Development Center (FFRDC)
	Y. Other (Specify)	
1.2.0	Predominant Type of Covernment Sales, IM	lark one.J 3/
	A. Manufacturing	
	R Bezearch and Develop	ment
	C. Construction D. Services	
	D. Services V. Other (Specify)	
		TO THE BOOK WHO THERE IN THE STATE OF S
1.3.0	Annual CAS Covered Government Sales as I (Mark one. An estimate is permitted for this	Percentage of Total Sales (Government and Commercial), section.) 1/
	A. Less than 10%	
	B10%-50%	
	C. 51%-80%	
	D81% - 95%	
	E. Over 95%	
1.4.0	Description of Your Cost Accounting System appropriate line(s) and if more than one is n	n for Government Contracts, and Subcontracts. (Mark the larked, explain on a continuation sheet.) 1/
	A. Standard costs - Job	order
	II. Standard costs - Proc	ess
	C. Actual costs - Job ore	Ser
	D. Actual costs - Process  V. Other(s) 2/	<b>8</b>
	Y. Other(s) 2/	

FORM CASS DS-1 (REV 2/96)

1 - 1

1/ Do not complete when Part 1 is filed in conjunction with Fart VIII.
2/ Describe on a Continuation Sheet.

008	ST ACCOUNTING STANDARDS BOARD	PART I - GENERAL INFORMATION
,	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
tem No.		Item description
1.5.0	Identification of Differences Between Cor	ntract Cost Accounting and Financial Accounting Records.
	List on a continuation sheet, the types of memorandum records and identify the me records.	costs charged to Federal contracts that are supported by ethod used to reconcile with the entity's financial accounting
1.6.0	conditions of Federal awards are identifie	rimbursable as alloweble costs under the terms and d as follows: (Mark all that apply and if more than one is t the major cost groupings, organizations, or other criteria fo
1.6.1	Incurred costs.	
	A. Specifically identifianceunting record	fied and recorded separately in the formal financial is.
	B Identified in separ	ately maintained accounting records or workpapers.
	C Identifiable through verification.	th use of less formal accounting techniques that permit audi
	D. Determinable by o	other means. 1/
1.6.2	Estimated costs.	
		d description (in backup data, workpapers, etc.) which have identified and recognized in making estimates.
		any other estimating technique employed to provide nition of any unallowable amounts pertinent to the estimate
	C Other, 1/	
1.7.0	Fiscal Year: (Species reporting purposes, e.g., 1/1 to 12/31.)	ify twelve month period used for financial accounting and
1.7.1	Cost Accounting Period: the accumulation and reporting of costs in Item 1.7.0, explain circumstances on	(Specify period. If the cost accounting period used for under Federal contracts is other than the fiscal year identific a continuation sheet.)
	1/ Describe on a Continuation Sheet.	

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART II - DIRECT COSTS

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
No.	Item description				
	Part	Linzinuctions			
	This part covers the three major categorand Other Direct Costs.	rics of direct costs, i.e., Direct Material, Direct Labor,			
	contractor should disclose practices based on i charged directly to Federal contracts or similar Other Direct Costs. For example, a contractor nature as "Direct Material" for purposes of pric- for cost reimbursoment, etc.; some other costs and soil another as "Other Direct Costs." In #	scline the three elements of direct costs. Rather, each to own definitions of what costs are, or will be, cost objectives an Direct Material, Direct Labor, or may charge or classify purchased labor of a direct ing proposals, requests for progress payments, claims actor may classify the same cost as "Direct Labor," etc. circumstances, it is expected that each contractor classifications of Direct Material, Direct Labor, and			
2.1.0	actually incorporated into the end product; the costs when charged to Federal contracts or sin continuation sheet the principal classes or type	to used here is not limited to those items of material y also include material, consumable supplies, and other that cost objectives as Direct Material. (Describe on a is of material and services which are charged as direct by those which are incorporated in an end product and			
2.2.0	Method of Charging Direct Material,				
2.2.1	Direct Charge Not Through an Inventory According to marked, explain on a continuation sheet	nt at: (Mark the appropriate lines) and if more than J			
	A. Standard costs (Describ B. Actual Custs Y. Otheris) 1/ Z. Not applicable	e the type of standards used.) 1/			
2.2.2	Charged Direct from a Contractor-owned Inven- more than one is marked, explain on a continu	tory Account at: (Mark the appropriate live(s) and if tion sheet,)			
	A. Standard costs 1/ B. Average Costs 1/ C. First in, first out D. Last in, first out Y. Otherial 1/ Z. Not applicable				
	3/ Describe on a Continuation Sheet.				

FORM CASE DS-1 (REV 2/96) F - 1

	COST ACCOUNTING STANDAR		PART II - DIRECT COSTS
	REQUIRED BY PUBLIC LAW		NAME OF REPORTING UNIT
Item			e constant
No.		Hem o	Sescription
2.3.0	Timing of Charging Direct Mins direct material are charged to marked, explain on a continuat	Federal contracts	propriete line(s) to indicate the point in time at which or similar cost objectives, and if more than one line is
		ders are placed	
	II. When b	oth the material ar	od invoice are received
	C. When m	arteriol is issued a	released to a process, batch, or similar intermediate
			released to a final cost objective
	E. When in	voices are paid	reseased to a ratio cost objective
	Y. Other(s)	1)	
	Z. Not app	licable	
2.4.0	standard cost method, i.e., you	have marked Lin	<ol> <li>IDo not complete this item unless you use s e A of Isem 2.2.1, or 2.2.2. Mark the appropriate one than one line is marked, explain on a continuation.</li> </ol>
2.4.1	Type of Variance.		
	A. Price		
	B. Usage		
		d (A and B)	
	Y Other(s)	19	
2.4.2	Level of Production Unit used t as a basis for accumulating mar	o Accumulate Vari terial variances.	iance. Indicate which level of production unit is used
	A. Plant-wi	de Basis	
	B By Depa	mment	
	C. By Profi	act or Product Line	to:
	Y. Other(s)	υ	
2.4.3	Method of Disposing of Variance of, the disposition of the variance	e, Describe on a	continuation sheet the basis for, and the frequency
2.4.4	Bevisions. Standard costs for o	direct motorials are	e revised:
	A. Semiano	ustly	
	B. Annually	6	
	C. Revised		least once annually
	Y. Other(s)	31	
	1/ Describe on a Continuation	Sheet.	

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II -	DIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF	F REPORTING UP	п
em No.	hen	n description		
2.5.0	Method of Charging Direct Lisbor: (Mork the a show how such lisbor is charged to Federal co- line is marked, explain on a continuation sheet classes of labor rates that are, or will be applie Other Direct Lisbor, in order to develop direct is	otracts or similar o Also describe or d to Manufacturin	ont objectives, a	nd if more than one sheet the oringinal
		150	Street Labor Catago	
		Manufacturing	Engineering	Other Direct
	A. Individual/actual rates			
	B. Average rates - uncomponented	-	-	1
	overtime hours included in computation 1/	-		-
- 2	C. Average rates - uncompensated			
	overtime hours excluded from computation		-	
	D. Standard costs/rates 3/			
- 37	Y. Other(s) 1/			
	Z. Labor category is not applicable			
2.6.0	Variances, from Standard Costs for Direct Labo standard costshirts method, i.e., you have more Mark the appropriate linetid in each column of marked, explain on a continuation sheet.) Type of Variance,	ked Line D of Item	2.5.0 for any d	iones labor category
			Direct Labor Categor	
1		Manufacturing	Engineering	Other Direct
	A. Rate			
	B. Efficiency		The same	-
	C. Combined (A and B)	70000	_	7700.00
	Y. Other(s) 1/		- C	-
	Z. Labor category is	-		
	not applicable	-		-

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

tm No.   2.6.2	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-678  Remo of Production Unit used to Accumulate Variate as a basis for accumulating the labor variances.  A. Plant-wide basis B. By department C. By product as product line Y. Otherist 3/ Z. Labor category is not applicable	description funce, Indicate	Direct Labor Catego	reduction unit is use
No.	Level of Production Unit used to Accumulate Variation as a basis for accumulating the labor variances.  A. Plant-wide basis B. By department C. By product or product line Y. Otheris 1/	Manufacturing	Direct Labor Catego Engineering	
2.6.2	as a basis for accumulating the labor variances.  A. Plant-wide basis B. By department G. By broduct or product line Y. Otherish 1/7	Mass/activities	Direct Labor Catego Engineering	
	By department     By product or product line     Y. Otherisi 3/	Manufacturing	Inglesering	
	By department     By product or product line     Y. Otherisi 3/		-	lifter Caryon
	By department     By product or product line     Y. Otherisi 3/			
	By department     By product or product line     Y. Otherisi 3/			
	C. By product or product line Y. Otherist 1/			
	Y. Otherisi 3/		1.000	
- 3				
	2. Labor Company is not appreciate			
2.6.3	Method of Disposine of Variance. Describe on a of, the disposition of the variance.	continuation sh	eet the basis fo	r, and the frequency
2.6.4	Besisions. Standard coats for direct lobor are re-	vised:		
	A. Semiannually			
	6 Annually			
	C. Revised as needed, but a	t least nace ann	willy	
	Y. Other(s) 1/			
	Description at Other Direct Costs. Other signific contracts or other final cost objectives. Describ other costs that are always charged directly, the e.g., tringe benefits, leavel costs, services, subc	e on a continuat et is, identified s ontracts, etc.	ion sheet the pr pecifically with :	incipal classes of final cost objectives
2.7.1	When Employee Travel Expenses for lodging and or similar dost objectives the charge is based on	f subsistence an	charged direct	to Federal contracts
	A. Actual Costs			
	B. Per Diam Rates			
	B. Per Diom Rotes C. Lodging at actual costs a Y. Other Method 1/	nd subsistence a	at per diem	
	Y. Other Method 1/			
- 1	Z. Not Applicable			
28.0	Credits to Contract Costs. When Federal contra- following disconstrances, are the rates of direct applicable indirect costs always the same as the circumstrance, and for each "No" answer, explai- the original charge.	labor, direct man	terials, other dire of charges? (Ma	ect costs and ok one line for each
	Geografican	A.	Yes B.	Mrs. Z. Hart Assolitat
	(al Transfers to other jobs/contracts	-		
	(b) Urused or excess materials remaining upon completion of contract	9		_

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT No. Item description <u>Criteria for Determining How Costs are Charged to Federal Conseasts Or Similar Cost Objectives.</u> 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. 3.1.0 Treatment of Costs of Specified Functions, Elements of Cost, or Treasactions, . For each of the functions, elements of cost or transactions listed in teens 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 2 in those lines that are not applicable to you. Also, specify the namelal of the indirect poolisi las label in 4.1.0, 4.2.0 and 4.3.0! for each function, element of cost, or banacetics coded E or F. If Code E. Sametimes direct/Sometimes indirect, is used, explain on a continuation short the circumstances under which both direct allocations are made.) 3.2.0 Treatment Code A. Direct material E. Sometimes direct/Sometimes indirect B. Direct labor F. Indirect only C. Direct material and labor Y. Othersto J/ D. Other direct costs Z. Not applicable Functions, Elements of Cost, or Transactions Related to Direct Material 3.2.1 Treatment Code Name of Pool(s) fal Cash Discounts on Purchases (b) Freight in (c) Income from Sale of Scrap (d) Income from Sale of Salvage (e) Incoming Material Inspection (receiving) (t) Inventory adjustment (g) Purchasing Trade Qiscounts, Refunds, Rebates, and Allowances on Purchases thi

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Short.

		UNTING STANDARDS BOARD	PART III - DIRECT	VS. INDIRECT COSTS				
		LOSURE STATEMENT DBY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.	hem description							
3,2.2		lements of Cost. one Related to	Treatment Code	Name of Pool(s)				
	tel	Incentive Compensation	Press					
	(6)	Holiday Differential (Priemium Pay)	200-					
	(c)	Vacation Pay	*****					
	(d)	Overtime Premium Pay						
	(e)	Shift Premium Pay						
	19	Pension Costs		-				
	(g)	Post Retirement Benefits Other Than Pensions	-					
	th)	Health Insurance	- TOTAL					
	GI -	Life Insurance						
	G)	Other Deferred Compensation 1/	20.00					
	(%)	Training	0.02					
	69	Sick Leave						
		on a Continuation Sheet.						

## PART III - DIRECT VS. INDIRECT COSTS

	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
iem io.	hem description								
3.2.3	Functions, El- or Transaction	ements of Cost. ns - Macellancous	Treatment Code	Name of Poolisi					
	(m)	Design Engineering (in-house)		-					
	(0:1	Drufting (in-house)							
	601	Computer Operations (in-house)							
	(d)	Contract Administration	0.000						
	(e)	Subcontract Administration Costs							
	en	Freight Out (Tinished product)		S. Contract					
	(9)	Line for production) Inspection		5					
	thi	Packaging and Preservation	-	-					
	00	Preproduction Costs and Start-up Costs							
		Departmental Supervision	-						
	(6)	Professional Services (consultant fees)							
	80	Purchased Labor of Direct Nature (on premises)							
	ţm0	Purchased Labor of Direct Nature (off premises)	-						
	(n)	Rearrangement Costs	-						
	tot	Bework Costs							
	fot	Royalties	-						
	(q)	Scrap Work	2000	-					
	6:1	Special Test Equipment							
	fsl	Special Tooling							
	(1)	Warranty Costs							
	(us)	Rental Costs		7.00					
	(w)	Travel and Subsistence		100					
	(m)	Employee Severance Pay							
	(4)	Security Guards							

### FORM CASS DS-1 (REV 2/96)

	DIS	CLOSUE	S STANDARDS BOARD E STATEMENT BILIC LAW 100-679	100000000000000000000000000000000000000	INDIRECT COSTS REPORTING UNIT
itom No.			Ham de	acription	
	anningation is	of course	e of this part, indirect costs have water indirect costs. (ii) several o	and administrative	o three categories: \$1 manufacturing, (OSA) expenses, and (II) service contours used in this part, refers only to the
	first category o	yt indiced	i conta.		nection with frame 4.1.0, 4.2.0 and
4.1.0	(USA) expens business unit several pools pool listed ind objectives. A	Total sirect and sy Value input subco Total input subcor Prione tabor Proce orech see, that may have such as a ficete tho to, for a	if the overhead pools, i.e., pools are allocated to five cost objects a cety a single pool recompacts newsfacturing overhead, engines have used for allocating such p	ves without any it g all of its sweets ring overhead, ma coled expenses to major functions, it	Direct labor dallars Direct labor hours In the book book Direct labor hours Direct labor hours Direct labor labor Direct production Direct renewal door Total payrol dollars (direct and induct emplayee) Headcount or sumber of emplayee General direct emplayee) Directly, or more than one basis Square fact Otherful, or more than one basis Square fact Pool not applicable either than general and administrative internations allocations. A regiment or ad costs or administrative trains instanced one, A regiment or of costs or shamethody in ring hose stanial handling overhead, etc. For one or Footer developments or significant one of the product of costs includes additional space is required.
		(m)	Major functions, activities, as elements of cost includes:	<u>.</u>	Allocation Sens. Cods
		Di	DescriptionWake up of the allocation bene-	-	

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

	DISC	LOSURE	STATEMENT	NAME OF REPORTING UNIT
	REQUIRED	BY PU	BLIC LAW 100-679	Notice of Resoluting Gall
tern No.			hem o	description
4.1.0	Continued.			Allocation Base Code
	2.	90-0		
		(10)	Major functions, activities elements of cost included	
		(6)	Description/Make up of the affocation base:	te .
				<u> </u>
4.2.0	that describe selected indi cost objective activities, as if direct labo	e(a) the icase the res. Al- id element or dollars	manner in which G&A exper threefs) used for allocating to, for each category of pos- onts of cost included, and its are used, are fringe benefit	(a), Select among the three categories of pools beloness are allocated. For each category of pools's such poole's opponents to Fedoral contracts or similar list selected, indicate (a) the major functions, of the make up of the allocation baseful. For example is included? If a total cost input base is used, is the usion sheet if a definious appear is required.
	2000			Allocation
	Sing	is Poul!	Containing G&A Expenses O	nly Bins Code
	fal		or functions, activities, and sents of cost included:	_
		) <del>-</del>		
	(ы	Des	cription/Make up of the alloc	ation base:
		-		

FORM CASE DS-1 (REV 2/96)

IV - 2

			PART IV - INDIRECT	COSTS	
REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT		
		tjem (	description		
Continued. Single	n-G&A Expenses	Allecation Base Code			
tab	Major	functions, activities, and nts of cost included:			
(6)	Descr		rtion base:		
Spec				Allocation Base Code	
1.	_			-	
	(a)				
	њ	Description/Make up of t	he allocation base:		
2.			_	-	
	(a)	elements of cost include	±.		
	(64)	Description/Make up of	the allocation base:		
1					
	Continued. Single tal	DESCLOSURE REPORT OF THE PROPERTY OF THE PROPE	Continued.  Single Psot Containing Both G&A and No  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocal special Aflocations  1.  (a) Major functions, activities elements of cost included  2.  (a) Major functions, activities elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements elements of cost included elements element	DESCRIPTION NAME OF REPORTING  THE MAJOR PUBLIC LAW 100-679  Them description  Continued.  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  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:	

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

No.	Item descript
4.3.0	Service Center and Expense Pool Allocation Bases.

Service centers are dependent or other functional units which perform specific technical and/or administrative services primarily for the brankli of other units within a reporting unit. Expense pools are pools of indirect costs that we eshouted primarily to other units within a reporting unit. Examples of zervice centers are determined centers, never content of the processing centers, reproduction services and conversations services. Examples of expense pools are use and occupancy pools and fringe benefit pools.

### Cetosory Code

Satesony Code

Generally, costs incurred by such centers or posts are, or can be, charged or allocated 51 partially to specific fixed cost objectives as direct costs and partially to other indirect cost posts (such as a manufacturing overhead pool for subsequent realiscation is award fixed cost objectives, refurnd to borain as Category "A", and (6) soly to several other indirect cost pools truch as a manufacturing overhead pool, engineering overhead pool and GMA superus pool for subsequent realiscation to several final cost objectives, referred to ferrain as Category "B".

Some service certiers or expense pools may use predetermined billing or conting rates to charge or afforcate the costs (Rate Code A) while others may charge or afforcate on an actual basis (Rate Code II).

List all the service centers and expense pools and error in column (1) Code A or B to indicate the category of pool. Exter in Calarin (2) one of the Allicention Base Code A through F, or Y, Intel on Propg. to indicate the base used for charging or allocating service center or expense pool costs. Exter in Column (2) Risc Code A or B to despite the cacing method used. Also, for each of the cartiers and pools indicate did the major hancform, activities, and simplements of cost incharted, and of the cartiers and pools indicate did the major hancform, activities, and simplements of cost incharted, and the major hancform, activities, and simplements of cost incharted, and the property of the selection bern. Use a continuation sheet if additional space in required.

Allocations

	ice Center or series Pool	Category Code 111_	Base Code JZL	
-		_	-	
(40)	Major functions, activities, and disminits of cost included:			
84	Description/Make up of the allocation base:			
-		-	-	
(4)	Major functions, activities, and elements of cost included:			
	100 Section 200 - AAC 500 Section			
0.0	Description/Make up of the effocation base:			

FORM CASE DS-1 (REV 2/96)

IV - 4

REQUIRED BY PUBLIC LAW 100-679 RAME OF REPORTED UNIT  A.4.0 Transment of Variances from Actual Cost (Undersbesoption or Distributation). Where problems into discrete people to fourier centres and expense people to Federal contracts or other ladit cast pools filled Code A in Column (1) of them 4.3-50, variances then actual costs over. (Mark the appropriate Brotol and if make than one is marked, explain on a confusion of whetch  A. Provided to usors on the basis of charges made, et least once annually  V. Distorti J. 7.  Z. Sorvice center is not applicable to reporting unit		COST ACCOUNTING STANDARDS ROARD	PART IV - INDIRECT COSTS
A		REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
1.4.4.0 Yesetment of Variances from Aquest Cost (Underschootstein or Overstanderties). When producement billing of costing rates are used to drawp costs of anvive centers and expense pools to Federal centrants or other look and produced the costs are: (Mark the appropriate Brotil and finance than one is marked, explain on a condessation sheet.)  A. Provated to use on the bods of charges made, at least once among the product of the cost of charges made, at least once among the V. (Chortil 1).  A. Provated to use on the bods of charges made, at least once amongly V. (Chortil 1).  A. Collection of Quadrant and GAA Stees to Secrified Transactions or Costs.  This ham is directed to amonatology year precise in special stations where, in Sau of establishing a separant electric cells peed, allocation is racke from an established evertual of GAA pool at a station of the terms of the secret of the secret of the product of the product of the product of the secret o	era.	hor	n description
7. Cutoria 1/2  2. Service center is not applicable to reporting unit  2. Service center is not applicable to reporting unit  Acclination of Oreshard and CAA Reten to Sectified Transactions or Costs.  This item is directed to associationing year precise in special situations where, in Sec of establishing a sequence before cent people allocation is made from an established centred or 60A pool at a state when the remove high state in that pool. In the case of such a special electricit, the terms "less than hall rate" or "more than hall read abundance where, as is some cases or of risk are certificit, etc., a sequente indicent each pool and have are used and the relationship of the such activities to lower than the "wholesal" rate.  For each of this transactions or costs feeled below, entre see of the following codes to electron indicently one consistion sheet the pool to appeted under from 4.1.0, 4.2.0, and 4.3.0, which are applicable. If Codes is or C, loss than or more than the hall rate, is entered, describe on a continuation sheet major types of expenses that are covered by such entries.  Bats Code  A. Full rate  B. Special adocution at less than full entre  D. No overhead or GAA is applied  Z. Transaction or cost is not applicable to expending unit  Transaction or Cost to Which  Indicent Costs Man be Alberted  Selection of allocation of amosts  (ii) Self-constructed depreciable assets  (iii) CH site work  (iii) Interreposite of transfelse out  (iii) Interreposite of transfelse out  (iv) Interreposite of the cort or price of interaperational transfers out  (iv) Interreposite or corts to the based on cort, indicate which the transactions or corts the test of septiment or corts to the transactions or corts to which other less than full rate or corts to the high and not or which other less than full rate or corts to the high and rate, it then	4.4.0	ocating rates are used to sharpe costs of service on sest pools flate Cede A in Column 131 of Nem 4.34 Small and if more than one is marked, explain on a A. Provisted to usons on the br	tions and expense peods to Foderal contracts or other indiril, (), walkinges from actual costs are: (Mark the appropriate continuation sheet.) sats of charges mode, at least once amoustly
This item is directed to ancertaining year precise in special situations where, in lieu of establishing a separate indirect cost peol, allocation is made from an established certical or GSA pool at an other than the normal high sate for that pool. In the case of such a people after than the internet high state in that pool. In the case of such a special effective, the terms "less than high rate" or "more than high rate" should be used to describe the precise. The terms de sagt apply to situation where, we in some case of off-size extrivien, etc., a sequents indirect exect pool and have are used and the rate for such activities in the contribution in a sequent indirect exect pool and have are used and the rate indirects your indirect contributions better the pool of the transaction or cast. If Code A, thill rate, in arrand, identify on a continuation sheet the pool of appetute ander from 4.1.9, 4.2.0, and 4.3.9, which are applicable. If Codes & C C, less than or more than the half rate, is entered, describe on a continuation street major types of expenses that are covered by such enter.    Batt. Code   A. Full rate   B. Special allocation at less than full enter   D. No everlead or GSA is applied   Z. Transaction or cost is not applicable to reporting unit   Transaction or Cost to Which   Rate   British   Recent   Code   Subsensition of allocation   Code   Covernment-benefits out		Y. Otherbi 1/	
establishing a separate indirect cest peol, allocation is made from an established certified or (SA pool et al. other than the remote high state is that pool. In the case of such a special effective, the terms "less than hal state" or "more than high rate" should be used to describe the practice. The terms do agit apply to situations where, as is some cases of children exteriblen, etc., a sequente indirect each pool and have are used and the relationship to the such activities to flower than the "in-chance" rate.  For each of this transactions or costs feeted below, entre see of the following codes to before your indirect cont allocation precision with respect to that transaction color. It Code A, full rate, in amount, it is a contract, it codes to color than or more than the full rate, is entered, describe on a continuation short major types of expenses that are covered by such enter.    Bate Code   A. Full rate   B. Special allocation at less than full rate   B. Special allocation at less than full rate   B. Special allocation at less than full rate   D. No overhead or QAA is applied   E. Transaction or cost is not applicable to reporting unit   Transaction or Cost to Which	4.5.0	Application of Overhead and CAA Recents Specifies	Transactions or Contr.
indicate your inclined cost affection precision with respect to that transaction or cost. If Code A, full rate, in ammend, Kindfly on a continuation shout the pools in general under time 4.10, 4.20, and 4.30, which are applicable. If Codes it or C, loss than or more than the full rate, is entered, describe on a continuation shout major types of expenses that are covered by such a rate.    Rate Code   A. Full rate		establishing a separate indirect cost pool, allocation other than the normal hall sate for that pool. In the rate" or "more than hall rate" should be used to det where, as in some cases of off-site activities, etc., or	is made from an established overhead or C&A post at a re- case of such a special efection, the terms "less than full cribe the practice. The terms do gay apply to situations a sequents indirect seet post and base are used and the rat
A. Full rate  8. Special allocation at item then full rate  9. Special allocation at item then full rate  1. Transaction or Cest to Which  Extraction or Cest to Which  Indicate Cests Man be Allocated  5. September of cests  6. Se		indicate your indirect cost affection practice with re- amound, identify on a continuation sheet the posits)	espect to that transaction or cost. If Code A, full rate, is reported under Hortz 4.1.0, 4.2.0, and 4.3.0, which are
8. Special attaction at least than feld inter D. No overfeed or GlAt is applied Z. Transaction or cost is not applicable to reporting unit:  Transaction or Cest to Which professor and the second of the Solicentract costs and applicable to reporting unit:  Solicentract costs		major types of expenses that are covered by such a	the full rate, is entered, describe on a continuation short tests.
Solicent Nam be Alberted  Solicentricit conts  Disconstruct conts  Disconstruct destrict  Contracted destricted  Solicentricit destricted  Solicentricit destricted destricted  Solicentricit destricted destricted  Disconstructed despreciable activities  Disconstructed destricted destricted  Disconstruction of aments  Disconstruction of treatments (Alberta destricted  Intervergedized solic treatments (Alberta destricted  occupied destricted destricted destricted  treatment to federal et destricted destricted  treatment to federal convincte es destricted on the contract of the destricted objectives. If the charge is based an cost, indicate  whether the transferor's GAA regiones are leckeded.)  Content transactions or costs (before Code B or C or this  Sou is there are other transactions or costs to which  other less than fail rots or more then full rate is applied. List such transactions or costs on a  continuous sheet, and for each describe the major  types of expenses covered by such a rate. If there		major types of expenses that are covered by such e	reta.
bedient Casts Mer Re Allected  fail Subsectivate casts (In Perturned Labor (In Perturned Labor (In Perturned Labor (In Perturned Labor (In Cast) (In International Perturned Per		major types of expenses that are covered by such a  A. Full rate  B. Special adocurion at less than full rate	nets.  Bata Code  C. Special offication at more than hall rate D. No overhead or GAA is applied
But Parchased Labor  (60 Government-described matrixish  (61) Self-constructed depreciable assets  (62) Ut size work  (62) Off size work  (63) Intercorporalization of amosts  (64) Intercorporalization treations out  (64) Intercorporalization treations in julius indicate on a  confluencian should treat the bests used by you an trensfere  to change the cost or price of interspresistation  transfers to Federal contracts or sixelization to the cost objectives. If the charge is based on cost, indicate  whether the transfers's G&A regences are included.]  (6) Other transactions or costs (Enter Code B or C on this  Bits if there are other terrescotions or costs to which  other less than full rate or more then full rate is  applied. List such transactions or costs on a  continuous or costs on a  continuous short, and for each describe the major  types of expenses covered by such a rate. If there		major types of expenses that are covered by such a  A. Full rate  B. Special absorption at lens than hall rate  Z. Transportion or cost	nets. Sade  C. Special effection at more than hull rate D. No overhead or GSA is applied is not applicable to reporting unit
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continuation shout the besid used by you an transferred to charge the cost or price of interpreductional transfers to Federal contracts or similar cost. objectives. If the charge is based on cost, indicate whether the transferror's GSA superates are included.]  (i) Other transactions or costs there beds to or G or this limit of there are other breviation to cost the red or this limit if there are other transferror's costs to which either less than half note or more then half etc is applied. List such contractions or costs on a cost-instead of the cost of the cost of the costs of the cost of the cost of the costs of the co		major types of expenses that are covered by such at A. Full rate  8. Special absorption at lens than hall rate  2. Transportion or cost  Transportion or Cost to Which Indiana, Costs Marc be Allected  to Subsectivat costs  80. Purchased Labor  60. Government-benefited materials  61. Self-constructed depreciable seate  16. Labor on institution of materials  62. Labor on institution of materials	nets.  Rate Code  C. Special offscarion at more than hall rate D. No overhead or GMA is applied in not applicable to reporting unit  Rate Code
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either less than full note 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		major types of expenses that are covered by such a  A. Full rate B. Special adocution at less than full rate E. Transaction or cost Transaction or Cost to Which indicat Costs Man be Alberted  6a) Subcontract costs BD Purchased Labor 6b) Government-beneficial assets 6a) Purchased Labor 6b) Self-contracted depreciable assets 6a) Labor on installation of smooth 6b) Off-site work 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalization of the full contract of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporal intercorpor	Parts Code  C. Special offication at more than tuil rate D. No overload or GAA is applied in not applicable to reporting unit  State Code
		major types of expenses that are covered by such a  A. Full rate  B. Special electrical at less than full rate  E. Transaction or Cost to Which inclined Costs Mere he Albertiel  to Purchased Labor  60 Government-beninded materials  51 Self-constructed depreciable asset  52 Labor on installation of series  61 Off the work  52 Intercognitional transfers out  53 Intercognitional transfers out  54 Intercognitional transfers out  55 Intercognitional transfers out  56 or character of product or construction  57 or construction of the contractor of  58 objectives. If the charge is based  whether the transfers's G&A sup  68 Other transactions or costs (Eric	Tests. Code  C. Special offication at more than tuil rate D. No eventued or GAA is applied is not applicable to reporting unit  Factor Code  In the code of the co
		major types of expenses that are covered by such a  A. Full rate  B. Special adocution at less than full rate  E. Transaction or Cost to Which inclinat Costs Mars he Alberted  to Pruchased Labor  60 Government beninded materials  61 Purchased Labor  60 Government beninded materials  61 Del constructed depreciable asset  for the seath  62 Intercognizations of servet  63 Intercognizations therefore out  64 Intercognizations therefore out  65 Intercognizations about the basis used  66 Intercognizations the output of sets  67 Intercognizations the cost of the sets  68 Intercognizations of the sets used  69 Intercognizations of the sets of the sets  69 Intercognizations of the sets of the sets  60 Intercognizations of the sets of the sets  60 Intercognizations of the sets of the sets  60 Intercognizations of the sets of the sets  61 Intercognization of the sets of the sets  62 Intercognization of the sets of t	Rate Code  C. Special ofecation at more than that sate D. No overlined or GAA is applied is not applicable to reporting unit  Factor Code  In single-code to the code of the c

			STANDARDS BOARD	PART IV - INDIRECT COSTS
	NEOURE	LOSURE BY PUS	STATEMENT LIC LAW 100-679	NAME OF REPORTING UNIT
tem No.			ltem :	description
4.6.0	requirements	for the a ocable m R&D and	plocation of IR&D and B&P anufacturing, engineering. : B&P projects were under co	and Bid and Proposal (B&P) Costs. Definitions of and costs are contained in 48 CFR 9904.420. The full and/or other overhead is applied to IR&D and B&P contract, and the "burdened" IR&D and B&P costs are
	A.		Allocated to Federal cont composite pool with G&A	racts or similar cost objectives by means of a A expenses.
			Allocated to Federal cont separate pool.	racts or similar cost objectives by means of a
	C.		Transferred to the corpor benefiting segments.	rate or home office level for reallocation to the
	Υ.	81_5	Other 1/	
	z		Not applicable	
4.7.0	Cost of Cap undistribute	ital Come d facilities	mitted to Facilities. In acco s capital items are allocated	rdance with instructions for Form CASS CMF, d to overhead and G&A expense pools: (Mark one.)
	Α.	_	On a bosis identical to the amortization from these socilities to which it relate	nat used to absorb the actual depreciation or focilities; land in assigned in the same manner as the les-
	n.		amortization from these	to that used to absorb the actual depreciation or facilities. (Describe on a continuation short the of the allocation process.)
	C.	200	By the "alternative alloca CASB-CMF.	ation process" described in instructions for Form
	z.	_	Not applicable.	
	11 David	e co s C	antinuation Sheet.	

IV - 6

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
No.	ltem é	escription
	Part V	natructions
	Where a home office either establishes proceed in this Part or incurs and then allocates to complete this Part to be included in the submissi General Instructions.	actices or procedures for the types of costs have costs to its segments, the home affice may on by the segment as indicated on page $\Theta$ 4
5.1.0	the basis for determining useful life; a code from depreciation methods or use charges are applied (4) indicating whether or not residual value is do	if in Column (1) describing the method of il; a code from A theough C in Column (2) describing A through C in Column (3) describing how to property units; and a Code A, B or C in Column totted from the total cost of depreciable assets. If where another or more than one method applies.
	Column (1) - Depreciation Method Code	Column (2)-Useful Life Code
	A. Streight Line     B. Declaring halonce     C. Same-of-the years digits     D. Machine hours     E. Unit of preduction     F. Expensed at acquisition     G. Use charge     H. Method of depreciation used under the applicable laborated forces theselects     Y. Other or more than one method 31     Z. Asset category is not applicable.	Replacement experience educated by expected changes in periods of sactalvess     Terms of Leave     Continues on the backs of Asset Guidelines under letternal Revenue Processines     Cother, or more than one method 1/
	Column (3)-Property Units Code	Column (4)-Residual Value Code
	A. bedividual tarits are economial for separately     B. Applied to groups of accets with similar service lives     C. Applied to groups of accets with verying service lives	Residual value is estimated and disducted     Residual value is overed by the disperciation method is g. destining balance     Residual value is estimated but not deducted in soordance with the

## PART V - DEPRECIATION AND CAPITALIZATION PRACTICES COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENY REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT No. Item description Depreciation Useful Properly Method Lile Units Code Code Code [1] [2] [3] 5.1.0 Continued. Residual Value Code (1) Asset Category Land improvements Building Building improvements Lanabudi improvements Machiney and equipment Fundancy and equipment Fundancy and equipment Fundancy and equipment Foreign and trucks Programming/reprogramming costs Protess and dies Tools Other depreciable most categories Emer Code Y on this like if other asset categories are used and enumerate on a continuation abest each such asset certainy and the applicable codes. Otherwise enter Code Z.) Depreciption Practices for Starting, Financial Accounting, and Instanc Tax. Are depreciation practices the same for costing Federal contracts as for financial accounting and income too? (Mark either (A) or (B) on reck lines under Financial Accounting and income Tax. Not-for-profit organizations need not complete this item.) 5.2.0 A. Yes B. No **Enancial Accounting** (a) Methods A. Yss (b) Useful lives

FORM CASE DS-1 (REV 2/96)

(c) Property units
(d) Residual values
Income Tax

(e) Methods
(f) Useful lives
(g) Property units
(h) Besidual values

V-2

Item No.	REQUIRED	BY PUB	STATEMENT LIC LAW 100-679		
No.				NAME OF	REPORTING UNIT
			hers	description	
5.3.0	Section Section 1	5	Company with the second		
.755	fully Deprecia (Mark pne.)	ated. Ass	ats. Is a usage charge for	fully depreciated	assets charged to Federal contracts
	Α.		Yes 1/		
1 3	В.		No		
	2	-	Not applicable		
5.4.0	Treatment of the appropria	Gains is te line(s)	nd Losses on Disposition o and if more than one is m	f Depreciable Pro orked, explain or	garty, Gains and losses are: (Mark n a continuation sheet.)
	Α.	-	Credited or charged curre depreciation of the asset		overhead or G&A pools to which th
	В.	-	Taken into consideration where trade in is involver		on cost basis of the new items,
1 4	c.		Not accounted for separa	stely. But reflecto	d in the depreciation reserve accoun
1 8	γ.	-	Otherisk 1/		
1 8	Z.		Not applicable		
5.5.0	regarding car the same sp	pitalization ecified or	on or expensing of specific	d costs incurred and sometimes	n each item to indicate your practice in connection with capital assets. If capitalized, mark both lines and method is used.)
	Çı.	9		. Expressed	B. Capitalized
	(a)	Freigh	nt in	-	
	061	Sales	taxes	-	_
	(c)	Escis	e taxes		11
	140	Archi	tect-engineer from		_
	(e)	Overt	haults (extraordinary repairs		33

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FORM CASB DS-1 (REV 2/96)

V - 4

		UNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS
		LOSUILE STATEMENT BY PURLIC LAW 100-679	NAME OF REPORTING	UNIT	
tem No.		ltem o	fescription		
	99 TS	Part M	Instructions		
		re a home office either establishes p			
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	sts to its segments, the hom	e office may	complete
6.1.0	each column	thereing and Crediting Vacation, Holi of Items 6.1.1, 6.1.2, 6.1.3 and 6. or unpaid vacation, holiday, or sick p sheet.)	1.4 to indicate the method is	ised to charg	e, or credit
	2000			Salar	ied
الوروب	1227 6-72-72	201020200	2001000	Non-	
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1.
	A.	When Accrued (earned)	200	200	828
	В.	When Taken	-		
	Υ.	Otherix) 2/	22.5	-	
6.1.2	Charges for	Holiday Pay			
	Α.	When Accrued (carned)			
	8.	When Taken			
	Υ.	Other(s) 2/		-	-
6.1.3	Charges for	Sick Pay			
	Α.	When Accrued (earned)			
	В.	When Taken			1200
	Y.	Otherical 2/	-		
6,1,4		Inused or Unpaid oliday, or Sick Pay			
	Α.	Credited to Accounts Originally			
	В.	charged at Leact Once Annually Credited to Indirect Cost Pools	-		
	c.	at Least Once Annually Comied Over to Future Cost	-	335.78	
		Accounting Periods 2/	<u> </u>		described.
	Y.	Other(s) Z/		-	
	Z.	Not Applicable			-
		the definition of Non-exempt and Ex C. 206.	empt salaries, see the Fair L	abor Standan	s Act, 29

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

		E STATEMENT	
	REQUIRED BY P	JBLIC LAW 100-679	NAME OF REPORTING UNIT
Hem No.		Item	description
62.0		(Mark the appropriate line(s)	Benefit Plans, Costs of such plans are charged to and if more than one is marked, explain on a
	Α.	When actual payments a	ne made directly to employees
	8	When accrued (book acc	mal or funds set aside but no trust fund involved)
	C	When contributions are r	nade to a nonforfeitable trust fund
	D	Not charged	
	Y	Other(s) 1/	
	Z	Not applicable	
63.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other	normal turnover severance pay and early retirement perfinent procurement regulations, which are charged used on: DMark the appropriate linets) and if more than
	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 or miscel setting services, wh	laneous receipts, such as re-	a) to indicate the method used to occount for renues from renting real and personal property or effected to Federal contracts. If more than one is
	<b>^</b>	The entire amount of the which related costs have	receipt is credited to the same indirect cost pools to been charged
	B	related part of the receip	receipt includes an allowance for profit, the cost- t is credited to the same indirect cost pools to which charged; the profits are credited to Other
	c	The entire amount of the Income	receipt is credited directly to Other (Miscellaneous)
	Y	Other(x) 3/	
1	z	Not applicable	
	1/ Describe on a C	ontinuation Sheet.	

FORM CASS DS-1 (REV 2/96)

VI - 2

	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT
item No.		Item d	escription
6.5.0	set forth in FAR 31	.2 . (Mark the appropriate line	player weltare activities include all of those activities (a) to indicate the practice followed in accounting to ne is marked, explain on a continuation sheet.)
	Α		o an employee-welfare organization or fund; such & applicable costs such as depreciation, heat, light
	B	Same as above, except th	proceeds are not reduced by all applicable costs
	c	Proceeds are credited at le which costs have been ch	ast once annually to the appropriate cost pools to arged
	D	Proceeds are credited to 0	ther (Miscellaneous) Income
	Y	Otherist 1/	
	z	Not applicable	
	1/ Describe on a C	Continuation Sheet.	

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates 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.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of parallel plans where costs are charged to Federal contracts or similar cost objectives: (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

FORM CASE DS-1 IREV 2/961

1/ Describe on a Continuation Short.

V8 - 1

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Hern d	tescription
7.1.1	General Plan I	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following
	Α.	The pion name	
	8.	The Employer Identification Number (	(SN) of the pien aponaor sa reported on IRS Form 5500, if
	C.	The plan number as reported on HS i	Form 5500, if any
	D.	is there a funding opency established	for the plan?
	E.	Indicate where costs are accumulated (1) Home Office (2) Segment	4
	F.	if the plan provides supplemental box	refits to any other plan, identify the other plants).
	begant doller sheet the bas fiscal year. O three plans, is	amounts of costs charged to Faderal con is for the contribution (including treatmo f there are not more than three plans, pi	. or 7.1.0.8.2.c., for those plans which repeated the inducts, or similar cost objectives, describe on a continuation of of dividends, credits, and benighted love are ordered noted information to all the plans. If there are more than plans that in the appropria account for at foot 50 percent is segment or business unit.)
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)
7.1.3	treated as de- represent the below on a co there are man	lead-contribution plans reported under 7 largest dellar amounts of costs charged systemation short. (If there are not more a than three plans, information should be	ried under 7.1.0.II. (excluding certain defined-benefit plans 1.0.8.2.L. and 7.1.0.II.2.c.), for those plans which be Federal convexes, provide the information requested than three plans, provide information for all the plans. If a provided for those plans that is the apprepriat account for a shoulde as this segment or besidess wait.
		used to value annitary benefits, for a accurried value of assets. Also, if ap-	actuarial cost method used, including the cost method(s) such plan, include the method used to determine the plicable, include whether normal cost is developed as a lev-
	1	dollar amount or an a level percent of you-go.".	f sulary. For plana listed under 7.1.0.8.1.b., enter "pay-os
	В.	you-go".  Actuated Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description.	events or conditions for which significant actualist.  De not include the current owners values of the or of the basis used for determining those numeric values, relate the velicity of an extuarial assumption. For plans
	в.	yea-go." Antiarla Ansurrations. Describe the accomplisors are made for each plan accomplisors, but provide a description about private the citizate must be or listed under 7.1.0.8.1.5. with "root Marker Valves of Furches According to the busis of a reality determinable wide. If on, describe how the mark while. If on, describe how the mark	terreface conditions for which significant actualist. Do see include the current current values of the on of the leasts could be determining these remotic values, relate the validity of on actuarial assumption. For places, applicable 1. <a href="https://doi.org/10.1007/j.com/processes/">https://doi.org/10.1007/j.com/processes/</a> or subset price. If yes, indicate the facility agency are valued to readed price. If yes, indicate the facility of the market price.
		yea-go." Actual Assumptions. Describe the accumptions are made for each plan essentiation, but provide a description of the control of the co	Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable." <u>https://do.do.commons.org/least-commons.org/least-commons-</u>
	c	yea-go." Antiagli Ansuration. Describe the accomplisors are made for each plan accomplisors, but provide a description accomplisors, but provide a description that, describe the critical most to es- listed under 7.1.0.8.1.3. with "root that is the provide of the provide Accept As- on the basis of a really determinable when it was, describe how the mark really determinable market price. It best for Cornectation, infocat  1. As althought perfors of the t	t events or conditions for which significant actualist. Do not include the current current values of the on of the basis used for determining these numeric values, makes the validate of an actualist assumption. For piece applicable, act, findicate it all assets of the funding agency are valued as easiest piece. If yes, indicate the basis for the market of crisical and of the funding agency are valued or plant titled under 7.1.0.3.1.b., enter level applicable. In whether the cost for the segment is determined as:

PART VII - DEPENDED COMPENSATION

	COST ACCO	UNTING STANDARDS BOARD	AND INSURANCE COST	
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Hem o	escription	
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part o system, report that plan under 7.3.0.	on lincholing past retirement health care ben- niling method used to determine the costs on Federal contracts or similar cost objectives, an employee group insurance plan that cover Mark applicable linebal and enter number of p	d the Where is (ans.)
	A. B. C. D. E. Y. Z.	Mercel Used to Statemine Costs Accrusing Accounting Cash (spe-se-you-go) Accounting Purchased Insurance from Capthe Sad I-morance find-using insurance obtained through Capthe Insurant Terminal Funding Other J/ Not Applicable (Proceed to	l heurer c	
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IR RS Form 5500, If any ed reserve extablished for the plan?	

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VII - 3

F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 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 1988 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.

No. 7.2.2 PRS large the info	Plants). ext dollar information respions to	Where numerous plans are listed to amounts of costs charged to Fede in below on a continuation sheet, all the plans. If there are more that in the aggregate account for at usiness unit.)  Actuariol Cost Method, Identify benefit, as appropriate, include assets, Identify the amortization under 7,20.8, enter "cash acco" terminal funding" and identify the Actuariol Assumptions. Describe actuarial accomptions are made values of the assumptions, but a these numeric values. Also, determine funding. Provide the following in funding. Provide the following in	MAME OF REPORTING UNIT  description  ander 7.2.0. for those plans which represent the rall contracts, or other similar cost objectives, provide iff there are not more than three plans, provide than three plans, information should be provided for leads 80 percent of those PHB costs allocable to this the actuarial cost method used for each plan or each the methods used to determine the actuarial value of methods and periods used, if any. For plans fisted sunding?. For plans listed under 7.2.0.F., enter the amortization methods and periods used, if any, et the events or conditions for which significant for each plan. Do not include the current numeric avoide a decorption of the basis used for determining cribs the criteria used to evaluate the validity of an under 7.2.0.8. or 7.2.0.F., enter "not applicable".
7.2.2 PRS large the info	est dollar informatic emotion for se plans di ment or b A.	Where numerous plans are listed to amounts of costs charged to Fede in below on a continuation sheet, all the plans. If there are more that in the aggregate account for at usiness unit.)  Actuariol Cost Method, Identify benefit, as appropriate, include assets, Identify the amortization under 7,20.8, enter "cash acco" terminal funding" and identify the Actuariol Assumptions. Describe actuarial accomptions are made values of the assumptions, but a these numeric values. Also, determine funding. Provide the following in funding. Provide the following in	ander 7.2.0. for those plans which represent the real contracts, or other similar cost objectives, provide 88 there are not more than three plans, provide for them three plans, information should be provided for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used. If any, for plans fixed under 7.2.0.F., enter he amortization methods and periods used. If any, is the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbits the critical used to resulate the validity of an under 7.2.0.B, or 7.2.0.F., exter "not applicable".
the info	est dollar informatic emotion for se plans di ment or b A.	amounts of costs charged to Fede in below on a continuation sheet. If the plans. If there are more to the department of the superstance wishess unit. Actuarid Cost Method, Identify benefit, as appropriate. Include assets. Identify the amortization under 7.2.0.8., enter "cash accontential funding" and identify the Actuarid Assumptions. Described actuarid assumptions, but these numeric values. Also, des actuarial assumption. For plans funding. Provide the following in	rel contracts, or other similar cost objectives, provide till there are not more than three plans, posvide han three plans, information should be provided for least 80 percent of those Pitti costs attocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any, For plans listed sunting." For plans listed under 7,2,0,F, enter the amortization methods and periods used, if any, et the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbit the critical used to sevaluate the validity of an under 7,2,0,8, or 7,2,0,F, enter "not applicable".
	В.	benefit, as apprepriate. Include assets, Identify the ameritarism under 7,2,0.8., enter "cash accr "terminal funding" and identify a factuarial assumptions. Describeratural assumptions are made values of the assumptions, but it these numeric values. Also, desactuarial assumption. For plans funding. Provide the following it.	the method used to determine the actuardal value of methods and periods used, if any. For plans fixted sunding?. For plans fixted under 7,2,0,F, enter to emortization methods and periods used, if any, the emortization methods are periods used, if any, the emortization methods are which significant for each plan. Do not include the current numerio possible a description of the basis used for decembing orbit the critical used to sessiable the validity of an under 7,2,0,8, or 7,2,0,F, enter "not applicable".
	0000	actuarial assumptions are made values of the assumptions, but a those numeric values. Also, des actuarial assumption. For plans funding. Provide the following	for each plan. Do not include the current numeric provide a description of the basis used for determining cribe the criteria used to evaluate the validity of an under 7.2.0.8, or 7.2.0.F., enter "not applicable".
	c.		oformation on the funding practice for the costs of the
		plan: (For plans under 7.2.0.8. c	r 7.2.0.F., enter "not applicable".)
		e.g., full funding of the a rules.  2. Briefly describe the fund 3. Are all assets valued on yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of
	D.	Basis for Cost Computation, Inc	Scale whether the cost for the segment is determined
		An allocated portion of t     A separately computed i     those segments.	the total PRB plan cost PRB cost for one or more segments. If so, identify
	E.	Forfeitability. Does each perticipate of account balance? If of	pant have a non-forfeitable contractual right to their io, explain.
	Z.	Not applicable, proceed	to item 7.3.0.

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes 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 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) 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: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD persont of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. az appropriate.

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

VII - 5

## COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journace Rating Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable. 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

FORM CASB DS-1 (NEV 2/96)

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan aponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred 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 these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this segment or business until: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occused and the account is fully funded Costs charged when occused and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

VII - 7

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST	
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.	Item description			
7.5.0	Employee St that are cha	ock Ownership Mans (ESOPs). Does rged directly or indirectly to Federal o	your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)	
	A.	Yes (Proceed to Item 7.5.	1)	
	8.	No iProceed to hern 7.6.0	H	
7.5.1	General Plan	Information. On a continuation she	set, for all ESOPs provide the following information:	
	Α.	The plan name		
	8.	The Employer Identification Numb 5500, If any	er (EIN) of the plan sponsor as reported on IRS Form	
- 1	C. The plan number as reported on IRS Form 5500, If any			
	D.	Indicate where costs are accumul (1) Home office (2) Segment	intest:	
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.			
	F.	<ul> <li>Indicate whether the ESOP pion is a defined-contribution plan subject to CAS 9904-412, (Answer Yes or Not.)</li> </ul>		
	G.	<ol> <li>Indicate whether the ESOP is leveraged or nonleveraged.</li> </ol>		
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If it is determined for those assets that do not have a .	
	<ol> <li>Earthborn and Divisions. Describe the accounting treatment for forfeitures and dividents, on both affocated and unallocated shares, in the measurement of ESOP coats charged directly or indirectly to Federal contracts or similar cost objectives for each plan identified.</li> </ol>			
	3	Administrative Costs, Describe I identified, grouped, and accurrul	new the costs of administration of each plan listed ar used.	

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and 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 with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

VII - 9

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSUME STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		ltem :	Sescription		
7.6.1	Continued.				
	Column (3) - Crediting of Dividends and Earned Returns				
	For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.				
	A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year				
	earmed  B. Credited discrify or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earmed				
	C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance				
	Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-50(a)(1)(b)				
	E. Manually Rated - not applicable				
	Y. Other, or more than one 1/				
	Z, Not applicable				
	Column (4) - Projected Average Loss				
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.				
	<ul> <li>Costs that represent the projected average loss for the period estimated on the basis of the cost of compressite purchased insurance.</li> </ul>				
	<ul> <li>Costs that are bosed on the contractor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and</li> </ul>				
	practices.  C. The actual amount of losses are considered to represent the projected average loss to the period.				
	Y.	Other, or more than one method.	1/		
	Z. Not applicable				
	Column (5) - Insurance Administration Expenses				
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.				
	A	Separately identified and accumu	lated in indirect cost pool(s).		
	<ul> <li>Separately Montified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation</li> </ul>				
	C,	Sheet).  Not separately identified, but incl Continuation Sheet).	uded in indirect cost pool(s). (Describe pool(s) on a		
	D.		r third party. (Describe accumulation and attaquation		
	Y.	Other 1/			
	Z.	Not applicable			
	1/ Desc	ribe on a Continuation Sheet.			

### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarace Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- 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 solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement 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.)

- Part V Depreciation and Capitalization Practices Part VI Other Casts and Coeffis Part VII Deferred Compensation and Insurance Costs Not Applicable
- 3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

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

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

### **Allocation Base Codes**

- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable A. B. C.
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars
- DEFORE JALMNORDY.
- Direct Labor Hours Machine Hours
- Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(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 pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

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

FORM CASB DS-1 (REV 2/96)

VIII - 3

		OUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
term No.		Hern c	Seacription
8.3.3	Fesiquel Luc	perses	Aflosation Bass Code
	tel	Major functions, activities, and ele	tments of cost include:
	63	Description/Make up of the alloca	tion base
	350		-
8.4.0	office, identi	<u>taperage</u> . If there are normally want fly on a continuation sheet the classic pittle expense.	ters of expenses from reporting units to this home Scatter of the expense and the name of the reports
- 4			

C	DST 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, & Zlp Code	
	Division or Subsidiary of (if sostical)	le)
0.2	Reporting Unit: (Mark one.)	
	8.1. Corporate Home Offi	
0.3	Official to Contact Concerning this Stateme	
	Name and Title	
	Phone number fincluding area code	and extension
0.4	Statement Type and Effective Date:	
	A. (Mark type of automission, I (a) Original Statement (b) Revised Statement	
	B. Effective Date of this States	nert/Revision
0.5	Statement Submitted To (Provide office non extension):	ne, location and telephone number, include area code and
	(a) Cognizant Federal Agency:	
	(b) Cognizant Federal Auditor:	
		DESTIFICATION
	revision, is the complete and accurate discli-	and belief this Statement, as amended in the case of a State as of the above date by the above-named i, as required by the Disclosure Regulation (48 CFR is Board under P.L. 100-679.
		(Name)
	-	(Title)
	THE PENALTY FOR MAKING A FALSE STATEMS	NT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. \$ 1001

FORM CASE DS-1 (REV 2/96)

C	OST ACCOUNTING STANDARDS BDARD	PART I - GENERAL INFORMATION
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.	lo	em description
	Pa Pa	rt I Instructions
		1.1.1010EDETS
	unit. "Government CAS Covered Sal	the most recently completed fiscal year of the reporting isn' includes sales under both prime contracts and Sales" includes intracorporate transactions.
1.1.0	Type of Susiness Entity of Which the Report	ing Unit is a Part, (Mark one.)
	A. Corporation	
	B. Partnership	
	C. Proprietorship D. Not for-profit organiza	tion
	E. Joint Venture	100
		arch and Development Center (FFRDC)
	Y. Other (Specify)	
1.2.0	Predominant Type of Government Sales, IM	ark one.) 3/
	A. Manufacturing	
	B. Bezearch and Develop	ment
	C. Construction	
	D. Services V. Other (Specify)	
1.3.0	Annual CAS Coursed Government Sales on I	Percentage of Total Sales (Government and Commercial).
1.3,0	(Mark one. An estimate is permitted for this	
	A. Less than 10%	
	B10%-50%	
	C. 51%-80%	
	D. 81% · 95%	
	E. Over 95%	
1.4.0	Description of Your Cost Accounting System appropriate finels) and if more than one is m	n for Government Contracts, and Subcontracts. (Mark the orked, explain on a continuation sheet.) 1/
	A. Standard costs - Job	order
	B. Standard costs - Proc	ess
	C. Actual costs - Jub ard	Sear .
	D. Actual costs - Process	
	Y. Other(s) 2/	
	Land to the second seco	to produce to the control of the con
	3/ Do not complete when Part I is filed in c 2/ Describe on a Continuation Sheet.	organization with Part VIII.

# COST ACCOUNTING STANDARDS BOARD PART I - GENERAL INFORMATION

CUG	I MCCOOMING STRIKENING CONTRA	Country Commission of the Country of
9	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
No.	102-11-02-12-12-12-12-12-12-12-12-12-12-12-12-12	Item description
1.5.0	Identification of Differences, Between Co	entract Cost Accounting and Financial Accounting Records.
	List on a continuation sheet, the types of memorandum records and identify the m records.	if costs charged to Federal contracts that are supported by tethod used to reconcile with the entity's financial accounting
1.6.0	conditions of Federal awards are identifie	reimbursable as allowable costs under the terms and ed as follows: (Mark all that apply and if more than one is it the major cost groupings, organizations, or other criteria for
1.6.1	Incurred costs.	
	A. Specifically identi- accounting record	ified and recorded separately in the formal financial ds.
	B. Identified in sepa	eately maintained accounting records or workpapers.
	C. ddentifiable through	gh use of less formal accounting techniques that permit audit
	D Determinable by	other means. 1/
1.6.2	Estimated costs.	
		nd description (in backup data, workpapers, etcl which have identified and recognized in making estimates.
		any other estimating technique employed to provide gnition of any unallowable amounts persinent to the estimates
	C Other. 1/	
1.7.0	Fiscal Year: (Specification of Page 17 (Spec	cify twelve month period used for financial accounting and
1.7.1		Especify period. If the cost accounting period used for under Federal contracts is other than the fiscal year identified 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 8 - DIRECT COSTS  NAME OF REPORTING UNIT
Item No.	ltem e	lescription
	Part II.	lexinactions
	This part covers the three major categoric and Other Direct Costs.	is of direct costs, i.e., Direct Material, Direct Labor,
	contractor should disclose practices based on its charged directly to Federal contracts or similar or Other Direct Costs. For exemple, a contractor meature as "Direct Material" for purposes of pricin for cost reimbursement, etc.; some other contract	and objectives an Direct Material, Direct Labor, or any change or classify purchased labor of a direct g proposals, requests for progress payments, claims from may classify the same cost as "Direct Labor." so circumstances, it is expected that each contraction
2.1.0	actually incorporated into the end product; they costs when charged to Federal contracts or simil continuation sheet the principal classes or types	used here is not limited to those items of material also include material, consumptie supplier, and other ar cost objectives as Direct Material. Elecative or a of material and sankes which are charged as direct those which are incorporated in an end product and
2.2.0	Method of Charging Direct Material,	
2.2.1	Direct Charge Not Through an Inventory Account one is marked, explain on a continuation sheet.)	at: (Mark the appropriate line(s) and if more than
	A. Standard costs (Describe B. Actual Custs Y. Otheris) 1/ Z. Not applicable	the type of standards used.) 3/
2.2.2	Changed Direct from a Contractor-owned Inventor more than one is marked, explain on a continuati	ey Account at: (Wark the appropriate Knets) and if on sheet.)
	A. Standard costs 1( B. Average Costs 1) C. First in, first out D. Last in, first out Y. Other(s) 1) Z. Not applicable	

3/ Describe on a Continuation Sheet.

	COST ACCOUN	TING STANDARDS BOARD	PART 8 - DIRECT COSTS
		SURE STATEMENT Y PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Hern d	lescription
2.3.0	direct material :	ing Direct Material. (Mark the ap re charged to Federal contracts on on a continuation sheet.)	propriate line(s) to indicate the point in time at which or similar cost objectives, and if more than one line is
	A. B. C. D. E. Y. Z.	cost objective	of invoice are received released to a process, butch, or similar intermediate released to a final cost objective
2.4.0	standard cost m	ethod, i.e., you have marked Lin	d. (Do not complete this item unless you use a e A of Item 2.2.1, or 2.2.2. Mark the appropriate one than one line is marked, explain on a continuation.
2.4.1	Type of Variance	e.	
	A. B. C. Y.	Price Usage Combined (A and B) Other(s) 1/	
2.4.2	Level of Produc as a basis for a	tion Unit used to Accumulate Vari comulating material variances.	ignce, Indicate which level of production unit is used
	A. B. C. Y.	Plant-wide Basis By Department By Product or Product Line Other(s): 3/	
2.4.3	Method of Disp of, the dispositi	oning of Variance. Describe on a on of the variance.	continuation sheet the basis for, and the frequency
2.4.4	Bevisions, Star	dard costs for direct materials are	e revised:
	A. B. C. Y.	Semiannually Annually Revised as needed, but at Other(s) 3/	least once annually
	1/ Describe on	a Consinuation Sheet.	

FORM CASS DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD	PART II -	DIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
tem No.	herr	description		
2.5.0	Method of Charging Direct Lisbor: (Mark the as show how such lisbor is charged to Federal cos- line is marked, explain on a continuation sheet, classes of labor rates that are, or will be applie. Other Direct Labor, is order so develop direct to	dracts or similar of Also describe or d to Manufacturin	ont objectives, a	nd if more than or sheet the principal
			Anno anoma arany	
	1	Manadastaring	Direct Labor Catago	
		Business	Engineering	Other Direct
	A. Individual/actual rates			
	B. Average rates - uncompensated	-	_	1-0-0
	overtime hours included in computation 1/	-		-
	<ul> <li>C. Average rates – uncompensated overtime hours excluded from computation</li> </ul>			-
	D. Standard costs/rates 1/			
	Y. Other(s) 1/			-
	Z. Labor category is not applicable		-	-
2.6.1	standard costs/rate method, i.e., you have man Mark the appropriate lineful in each column of i marked, explain on a continuation sheet.) Type of Variance,	tems 2.6.1, 2.6.2	and 2.6.4, If	nore than one is
		93	Direct Labor Categor	
	I .	Manufacturing	Logistering	Other Direct
		12.30 10.00 10.000 10.00		
	A. Rate			
	A. Rate B. Efficiency	-		_
	B. Efficiency			=-
	B. Efficiency C. Combined (A and B)	-		=
	B. Efficiency C. Combined (A and B) Y. Other(s) 3/	-	=	$\equiv$
	B. Efficiency C. Combined (A and B)	-		$\equiv$
	B. Efficiency C. Combined (A and II) Y. Other(s) 1/ Z. Labor contepory is	-		Ξ
	B. Efficiency C. Combined (A and II) Y. Other(s) 1/ Z. Labor contepory is	-		Ξ

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-676 PART II - DIRECT COSTS NAME OF REPORTING UNIT ttem No. Item description <u>Level of Production Unit used to Accomplate Variance.</u> Indicate which level of production unit is used as a basis for accomplating the labor variances. 2.6.2 Direct Labor Category

Wassifacturing Engineering Other Direct A. Plant-wide basis

B. By department
G. By product or product line
Y. Otherish 3/
Z. Labor category is not applicable Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance. 2.6.3 Bevisions. Standard coats for direct labor are revised: 2.6.4 Semiannusly
Annually
Revised as newled, but at least once annually
Other(s): 1/ Description of Other Detect Costs. Other significant items of cost directly identified with Federal controls or other flusi cost objectives. Describe on a continuation sheet the principal classics of other costs that are advants charged classics, the defectly, that is, identified specifically with final cust objectives, e.g., triage benefits, beard costs, services, subcontracts, etc. 2.7.0 2.7.1 When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar sost objectives the charge is based on: A. Actual Costs
B. Per Diom Rotes
C. Lodging at actual costs and subsistence at per diem
V. Other Method 1/
V. Net Applicable Credits to Contract Costs. When Federal contracts or similar cost objectives are credited for the following electrostances, 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 objectives, and for each "No" answer, explain on a continuation sheet how the credit differs from the original charge.) 2.8.0 E. No. 2. Not Applicable (al Transfers to other jobs/contracts (b) Unused or excess materials remaining upon completion of contract

FORM CASE DS-1 IREV 2/96)

3/ Describe on a Continuation Sheet.

B 4

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT		VS. INDIRECT COSTS
	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPORT	ING UNIT
tem Vo.		Item d	escription	
3.1.0	<u>Criteria for Determinina How Costs are Charged to Federal Contracts Or Similar Cost Objectives.</u> 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.		incurred for the same	
3.2.0	functions, six Codes A thro applicable to 4.3.0) for ea direct/Somet	Costs of Specified Functions, Elem- ements of cest or transactions listed hugh F, or Y, to indicate how the ite you. Also, specify the nametal of it ch function, element of cost, or tran- ines indirect, is usual, explain on a o nd indirect allocations are made.)	in Items 3.2.1, 3.2.2, a m is treated. Enter Code he indirect pool(s) (as in section coded E or F. II	nd 3.2.3, enter one of the 2 I in those lines that are no ted in 4.1.0, 4.2.0 and Code E. Sametimes
		Treatment Code		
	II, D	irect material irect labor irect material and labor other direct costs	E. Sometimes direc F. Indirect only Y. Other(s) ]/ Z. Not applicable	ct/Sometimes indirect
3.2.1		nements of Cost. one Related to	Treatment Code	Name of Poolisi
	- Gal	Cash Discounts on Purchases	-	
	(b)	Freight in	2.5	
	(c)	Income from Sale of Scrap	_	2
	640	Income from Sale of Salvage	_	<del>20. 12.11 - 12.111</del>
	(e)	Incoming Material Inspection (receiving)		-
		Inventory adjustment	-	
	(1)	integratory actorities		
	(1) (g)	Purchasing	-	

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III - DIRECT	VS. INDIRECT COSTS
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
tem No.	hem des	ription	
3,2.2	Functions, Dements of Cost, or Transactions Belated to Direct Labor	Treatment Code	Name of Foolis
	(a) Incentive Componsation	Process:	
	(b) Holiday Differential (Priemium 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	ATT.	
	61 Life Insurance	5512	
	(j) Other Deferred Compensation 1/	-	
	(k) Training	0.00	
	6) Sick Leave		
	1/ Describe on a Continuation Sheet.		

FORM CASE DS-1 (REV 2/96)

III - 2

	DISC	INTING STANDARDS BOARD LOSURE STATIMENT BY PUBLIC LAW 100-679	PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT				
Item No.	Nem description						
		ements of Cost. ns - Minestantous	TreatmentCode Nome of Pooljs				
	tat	Design Engineering (in-house)		_			
	(0)	Drufting (in-house)					
	fal	Computer Operations (in-house)		_			
	(d)	Contract Administration	2.055				
	(e)	Subcontract Administration Costs					
	en	Freight Out (Sinished product)					
	(g)	Line for production) Inspection					
	(h)	Packaging and Preservation	-				
	60	Preproduction Costs and Start-up Cost					
	0	Departmental Supervision	-				
	60	Professional Services (consultant fees)					
	60	Purchased Labor of Direct Nature (on premises)	_				
	(m)	Purchased Labor of Direct Nature (off premises)					
	(n)	Reamangement Costs	-	:			
	tol	Rework Costs					
	fol	Royalties	-	C-			
	(q)	Scrap Work	-				
	(r)	Special Test Equipment	-	_			
	fsl	Special Tooling	-				
	(1)	Warranty Costs					
	(w)	Rental Costs	_				
	(w)	Travel and Subsistence					
	(m)	Employee Severance Pay	-				
	(x)	Security Guards					

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT

itom No.

Hem description

Part IV Instructions

For the purpose of this part, indirect costs have been divided into three citiegories: (i) menutionaling, engineeting, and comparable indirect costs, (ii) general and administrative (USA) expenses, and (iii) service costs and expense post costs, as defined in item 4.3.0. The term "evenhead," as used in this part, refers only to the first category of indirect costs.

The following Albertion Bass Codes are provided for set in connection with Items  $4.1.0,\,4.2.0$  and

- Sales
  Cost of table
  Total Cost input libract material,
  direct labor, other deced costs
  and applicable sundhead!
  Value added cost input Initial cost
  input less direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor direct motorial cost
  input labor direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor and other costs)
  Phoso costs (Initial cost)
  Industrial costs
  Industrial costs
  Industrial costs
  Industrial cost
  Industr E.
- Б. G.

- H. Direct labor dallars
  L. Direct labor hours
  J. Mechine hours
  W. Usage
  L. Unit of production
  M. Direct naterial cast
  N. Tests payrol dollars (direct and indirect employees)
  D. Hoodcount or seniler of employees
  F. Square feet
  Y. Otherpi, or rece two or basis
  (tract) and continued on the production of the production o

Ocerhand Pools, hist all the eventual pools, i.e., pools of indirect costs, effect the general and administrative (ISAA) expenses, that are abscarted to final cost abjectives without any intermediate ablacations. A supposed or business such may have early a single pool excenquation and of the several pools such as menufactuating overhead, engineering eventual, material leading eventued, etc. For each pool listed indirects the base used to abscarting such pools expenses to Federal contracts or single cost adjectives. Also, for each of the pools indirect in [the major transfer, interfere, positive, and elements of cost included, and [b] the major up of the abscartion between Use a continuation when it additional space is required.

Allocation Sate Code

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

Description Wake up of the allocation base:

FORM CASE DS-1 (REV 2/96)

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679				NAME OF REPOR	TING UNIT
Item No.			Hen	n description	
4.1.0	Continued.				Allocation Base Code
	2.	90-1			-
		(10)	Major functions, activiti elements of cost include		
		(6)	Description/Make up of allocation base:	the	
4.2.0	that describe selected indi cost objective activities, an if direct labo	rial the icate the res. Al- id element or dollars	manner in which GSA exp e base(s) used for ellocatin so, for each category of go ents of cost included, and	ensex are allocated. For e g such pooled expenses to offal selected, indicate (a) (b) the make up of the allo fits included? If a total co	o Federal contracts or similar the major functions, scation base(s). For example, ast input base is used, is the
	200				Allocation
	Sing	le Pool	Containing G&A Expenses	Only	Base Code
	100				
	tai		or functions, activities, and nents of cost included:	i .	
		( <del>-</del> -		-9	
	(ы)	Des	cription.Wake up of the alk	acation base:	
	1				

## COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

m								
		Item description						
4.2.0	Continued. Single	Allocation Base Code						
		100 m 1 m 100 m 100 m 100 m 100 m 100 m 100 m 100 m 100 m 100 m 100 m 100 m 100 m 100 m 100 m 100 m 100 m 100 m						
	Çab		functions, activities, and arts of cost included:					
		100						
	(6)	Descr	iption/Make up of the allo					
	Spec	ist Affac			Allocation Base Code			
	1.	_			-			
		(a)	Major functions, activiti elements of cost includ	es, and ed:				
				<del></del>				
		њ	Description/Make up of					
	2.							
		{a0	Major functions, activit elements of cost include					
	1	699	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 No. Item description 4.3.0 Service Center and Expense Pool Alscation Bases. Savica centure are departments or other havetonal units which perform specific technical and/or administrative services princely for the breaft of other units within a reporting unit. Expense pools are pools of indused costs that we advanted princely to other units within a reporting unit. Exemples of zervice centers are detain processing centers, reproduction services and communications services. Examples of expense pools are use and occupancy pools and frings benefit pools. Setouary Code

Casseally, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific fixed cost objectives as direct costs and partially to offer indirect cost pools (such as a manufacturing overhead pool for subsequent reallocation to averall fixed cost objectives, referred to brain as a Caregory "A", and \$61 only to several other indirect cost pools (such as a manufacturing overhead pool, engineering overhead pool, engineering overhead pool and \$6A. superus pool for subsequent reallocation to several final cost objectives, referred to herein as Category "B". Bate Code Some service centers or expense pools may use produtermined billing or conting state to charge or affective the cents (Rate Code A) while others may charge or affective on an actual basis (Rate Code B). List all the service centers and expense pools and enter in column (1) Code A or B is indicate the category of pool. Enter in Column (2) one of the Africation Base Code A through P, or Y, brief on Page \_\_\_\_\_ to indicate the base used for charging or effective service center or exposure pool costs. Sister in Column (3) Base Code A or B to describe the cooling matrical used. Also, for each of the carefur and pools indicate (of the major functions, estimates and pools and elements of cost incharted, and (3) the major special residues. Also, for each of the discussion below. Use a constitution should be not if additional special residues.

Service Center or Expense Pool Major functions, activities, and ofernants of cost included: (b) DescriptionMake up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the effection base:

tura No. 4.4.0	REQUIRED BY PUBLIC LAW 100-679					
Na.		NAME OF REPORTING UNIT				
4.4.0		Item description				
	Treatment of Variances from Actual Cost (Undershootston or Overstatestical). Where prodetermined billing or coording rates are used to charge costs of service centers and expense pools to Federal contracts or other indice cases pools flate Copie in Column (3) of North 43.00, welfarese fine extract costs are: (Mark the appropriate flate) and if more than one is marked, explain on a continuation sheet.)  A. Provised to usors on the basis of charges made, at least once are sufficiently at the chargest made of least once are sufficiently.  Y. Otherbis 17.					
4.5.0	Z. Service center is not Application of Overhead and GAA Rates to 3	not applicable to reporting unit  Seedfied Transactions or Contr.				
	This Hem is directed to assortationing your precision in special situations where, in fact of establishing a separate before every early discretion is made from an attabilished sentence of GAA pool at a rate other than the recent had ease for that pool. In the case of such a special effective, the terms less than the case of whole the such as a special effective, the terms less than the case of whole the such case of such as such as the such case of the size activities, etc., a sequent such each pool and base are used and the rate for such activities to leave them the "such case." rate.					
	indicate your indirect cost afocation practice arranged, identity on a continuation sheet the					
		Rate Code				
	A. Full rate  B. Special afocation at lens than for Z. Transaction	C. Special effection at more than full rate of cete D. No everteed or GAA is applied or cost is not applicable to reporting unit				
	Transaction or Cost to Which Indicest Costs May be Allocated	Ruto Code				
	(a) Subcentract costs (b) Purchased Labor (c) Government-hambited even (d) Self-constructed depreciable	de acusts				
	(a) Labor on installation of sec (b) Off-site work	sets				
	(g) Interorganizational transfer	er in litter indicate on a				
	(g) Interorganizational transfer (h) Interorganizational transfer configuration that the best or charge the cost or price transfers to Federal course objectives. If the charge is	als used by you as transferor a of interogramicational acts or similar nest				

FORM CASB DS-1 (REV 2/96)

IV - 5

	DISC	LOSURE	STANDARDS BOARD STATUMENT LIC LAW 100-679	PART IV - INDIRECT COSTS  NAME OF REPORTING UNIT		
Item No.			Item (	Item description		
4.6.0	Independent Research and Development (RRD) and Bid and Proposal (RRP) Costs. Definitions of and requirements for the allocation of RRD and BRP costs are contained in 48 CFR 9304.420. The full rate of all allocable manufacturing, engineering, and/or other overhead is applied to RRD and BRP costs as if RRD and BRP projects were under contract, and the "burdened" IRRD and BRP costs are Manufacturing in the RRD and BRP costs are					
	Allocated to Federal contracts or similar cost objectives by means of a composite pool with GBA expenses.					
	Allocated to Federal contracts or similar cost objectives by means of a separate pool.					
	CTransferred to the corporate or home office level for reallocation to the benefiting segments.					
	Y Other 1/					
	Z Not applicable					
4.7.0	Cost of Choital Committed to Facilities. M accordance with instructions for Form CASS-CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark onc.)					
	On a basis identical to that used to abserb the actual depreciation or amortization from these facilities; and is assigned in the same manner as the spolities to which it relates.					
	и.	-	On a basis not identical to that used to absorb the actual depreciation or amortization from these facilities. (Describe on a continuation shoot the difference for each step of the allocation process.)			
	C.	8	By the "alternative alloca CASB-CMF.	tion process" described in instructions for Form		
	z.	_	Not applicable.			
			antinuation Sheet.			

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT

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 allecates these costs to its segments, the home office may complies this Part or be included in the submission by the segment as indicated on page 69 4.

Seneral Instructions.

5.1.0 Depreciation Tampible Assacts for Government Contract Costing. (For each of the assact categories lated on Page \_\_\_\_\_\_ enter a code from A through It in Column (1) describing the method of depreciation (Code F for assets that are expensed); a code from A through It in Column (2) describing the basis for determining useful life; a code from A through It 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 Z in Column (11) only, if an asset category where another or ement than one method applies.

Enter Code Z in Column (11) only, if an asset category is not applicable.)

Column (11-Operated the Method Code

A. Streight Line

B. Describing Belance

C. Sement the years digits

D. Machine hours

E. Uset of production

C. Sement the years digits

D. Machine hours

E. Uset of production

C. Sement the years digits

D. Machine hours

E. Uset of production

C. Sement the years digits

D. A period to groups of assets with shalar service lives

T. Other or more than one method 1/1

Ecolumn (12) Property Shrits Code

A. Residual value is estimated and deducted

Residual value is estimated and deducted

Residual value is estimated by the depreciation method in g., declhring balanced

C. Applied to groups of assets with shalar service fives

T. Other or more than one method 1/1

T. Other or more than one method 1/1

T. Other or more than one method 1/1

FORM CASE DS-1 (REV 2/98)

1/ Describe on a Continuation Short.

V - 1

COST ACCOUNTING STANDARDS BOARD		S BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES					
	DISCLOSURE STATEMEN REQUIRED BY PUBLIC LAW 10		NAME OF	REPORT	NG UNIT			
tem No.	ltem description							
5.1.0	Continued.	,	Depreciation Method Code	Useful Life Code	Property Units Code	Residual Value Code		
	Asset Category		(1)	(2)	[3]	(1)		
	(a) Land improvements							
	(b) Building		the state of		-	-		
	(c) Building improvement		-	_	-	-		
	(d) Leasehold improveme		-	_	_			
	(e) Machinery and equip				_	-		
	(f) Furniture and fixture		-	_	-	-		
	(g) Automobiles and true (h) Data processing equi			-	-			
	5) Programming/reprogr			-	_	_		
	6) Patterns and dies		-	-		-		
	(k) Tools		-		-	15.		
	(i) Other depreciable ma	set categories						
	(Enter Code Y on this accest categories are enumerate on a cons	used and						
	each such easet onto applicable codes. Or Code Z.)	egriny and the						
5.2.0	each such asset cate applicable codes. Or	egary and the therwise enter g. Financial Accountracts as for financial	dal accounting	g and loca	ome tax? [	Mark either (A		
5.2.0	each such einer ete applicable codes. O Code Z.) Depreciation Practices for Castin the same for costing Federal cost or (R) on each line under Financia	egary and the therwise enter g. Financial Accountracts as for financial	dal accounting	g and loca	ome tax? [	Mark either (/ zations need :		
5.2.0	each auch esset etc applicable codes. Or Code 2.3  Depreciation Practices for Costinute asms for costing Federal cost or (8) on each line under Financial complete this item.)  Financial Accounting  (a) Methods	egary and the therwise enter g. Financial Accountracts as for financial	cial accounting	g and loca	ome tax? () rofit organi	Mark either (/ zations need :		
5.2.0	each such asset ette applicable cades. O Code 2.3  Depreciation Practices, for Castin the same for coding Federal cost or (8) on each line under Financia complete this item.)  Financial Accounting	egary and the therwise enter g. Financial Accountracts as for financial	cial accounting	g and loca	ome tax? () rofit organi	Mark either (/ zations need :		
5.2.0	each auch esset etc applicable codes. Or Code 2.3  Depreciation Practices for Costinute asms for costing Federal cost or (8) on each line under Financial complete this item.)  Financial Accounting  (a) Methods	egary and the therwise enter g. Financial Accountracts as for financial	cial accounting	g and loca	ome tax? () rofit organi	Mark either (/ zations need :		
5.2.0	each auch asset ente applicable codes. Or Code 2.3  Depreciation Practions for Costinuth assets for costinus for 600 or each line under Financial complete this item.)  Financial Accounting  (a) Methods  (b) Useful lives	egory and the fourwise entar a. Financial Access tracts as for financial d Accounting and	cial accounting	g and loca	ome tax? () rofit organi	Mark either (/ zations need :		
5.2.0	each auch asset ente applicable codes. Or Code 2.1  Depreciation Practices, for Costinuth assets for costing Federal cost or (8) on each line under Financial complete this item.)  Financial Accounting (a) Methods (b) Useful lives (c) Property units	egory and the fourwise entar a. Financial Access tracts as for financial d Accounting and	cial accounting	g and loca	ome tax? () rofit organi	Mark either (/ zations need :		
5.2.0	each auch asset ente applicable codes. Or Code 2.1  Depreciation Practices, for Costinuth assets for costinus federal cost or (8) on each line under Financial complete this item.)  Financial Accounting  (a) Methods  (b) Useful lives  (c) Property units  (d) Residual valves	egory and the fourwise entar a. Financial Access tracts as for financial d Accounting and	A. Yes	g and loca	eme tax? () rofit organi B. No	Mark either (/ zations need :		
5.2.0	each auch easet eate applicable codes. Or Code 2.3  Depreciation Practices for Costinuth assess for costing Federal cost or (8) or each line under Financial complete this item.)  Financial Accounting  (a) Methods  (b) Useful lives  (c) Property units  (d) Residual values  Income Tax	egory and the fourwise entar a. Financial Access tracts as for financial d Accounting and	A. Yes	g and loca	eme tax? () rofit organi B. No	Mark either (/ zations need :		
5.2.0	each auch esset ente applicable codes. Or Code 2.3  Depreciation Practions for Costinuth assess for costinus for 600 or each line under Financia complete this item.)  Financial Accounting  (a) Methods (b) Useful lives (c) Property units (d) Residual values Income Tax  (e) Methods	egory and the fourwise entar a. Financial Access tracts as for financial d Accounting and	A. Yes	g and loca	eme tax? () rofit organi B. No	Mark either (/ zations need :		

V-2

	COST ACCOUNTING ST		PART V - DEPRECIATION AND CANTALIZATION PRACTICES				
	REQUIRED BY PUBLI		NAME OF REPORTING UNIT				
Item No.		them d	escription				
5.3.0	Fully Depreciated Asset (Mark one.)	z. Is a usage charge for f	ully depreciated	assets charged to Federal contracts?			
	B	Yes 1/ No Not applicable					
5.4.0	Treatment of Gains and Losses on Disposition of Deparciable Property, Gains and losses are: (Wark the appropriate linets) and if more than one is marked, explain on a continuation sheet.)						
	Credited or charged currently to the same overhead or G&A pools to which depreciation of the assets was charged						
	Taken into consideration in the depreciation cost basis of the new items, when trade in is involved.						
1 1	с	Not accounted for separat	tely. but reflecte	d in the depreciation reserve account			
	¥	Otherisk 1/					
	z	Not applicable					
5.5.0	Contribution or Expensing of Sociated Costs. (Mark one line on each item to indicate your practice regarding capitalization or expensing of appealing costs incurred in connection with capital assets. If the same specified cost is constituted expensed and sometimes capitalized, mark both lines and describe or a continuation sheet the circumstances when each method is used.)						
	Cust	Α.	Expressed	B. Copitalized			
1	(a) Freight	in	-				
2 1	(b) Sales to	ixes	-	_			
	(c) Excise	taxes		1.			
	(d) Anchite	ct-engineer from	0.000	-			
	(e) Overha	uls (extraordinary repairs)	day day?	2			
	1) Procede on a Comp	Constant Phase					

FORM CASS DS-1 IREV 2/961

V-3

		G STANDARDS BOARD				
		UBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.			Item description			
5.6.0	addition, alteration of expected life yea If more that your depre- number of	and improvement of de- ers of capitalized assets. In one dollar amount or n dable assets, and enume	aroum dollar amount of acquisition cost or expenditures for preciable assets capitalized, and (b) the minimum number number agains, show the information for the regionity of crate on a continuation sheet the dollar amounts and/or or subcategory of assets involved which differ from those			
	1.000	Minimum dollar amoun	t controlled			
	1 37	Minimum service life y				
5.7.0	Group or Mass Pur which individually Yes is marked, pro	chase. Are group or me are less than the craital vide the minimum aggre	ss purchases foriginal complement) of low cost equipment, ration amount indicated above, capitalized? (Mark one. If gote dollar amount capitalized.)			
	^	Yes				
	1000	Minim	um aggregate dollar amount capitalized			
	E.	No.				

### COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

EQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING
	The second secon

NG UNIT 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 (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, 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, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) | Solaried | | Non-| Hourly | exempt 3/ Exempt 3/ (1) (2) (3) Charges for Vacation Pay 6.1.1 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 (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not Applicable

2/ FORM CASB DS-1 (REV 2/96)

VI - 1

For the deficition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet,

	DISCLOSU	G STANDARDS BOARD BE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT				
Hem No.		hem d	description				
620	Supplemental Unemployment (Extended Lavoff) 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.)						
	Α	When actual payments are	made directly to employees				
	В		of or funds set aside but no trust fund involved)				
	C	When contributions are made to a nonforfeitable trust fund					
	D						
	Y	Otherial 1/					
	z	Not applicable					
63.0	Severance Pay and Early Retirement. Costs of normal tumover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other perfinent procurement regulations, which are charged directly or indirectly to Federal contracts, are based on: Mark the appropriate linets 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						
	Υ.	Other(s): 1/					
	z	Not applicable					
6.4.0	incidental or misce setting services, wi	Raneous receipts, such as reve ten related costs have been all a continuation sheet.)	to indicate the method used to account for nues from renting real and personal property or ocated to Federal contracts. If more than one is				
	^-	<ul> <li>The entire amount of the receipt is credited to the same indirect cost pools which related costs have been charged</li> </ul>					
	B	B. Where the omount of the scraipt includes an allowance for profit, the cost-selated port of the receipt is credited to the same indirect cost pools to which related costs have been charged; the profits are credited to Other (Miscollaneous) Income.					
	c	C The entire amount of the receipt is credited directly to Other (Miscellaneous) income					
	Y	Other(s) 3/					
1	z	Not applicable					
	1/ Describe on a C	Continuation Sheet.					

	COST ACCOUNTIN	IG STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT				
		RE STATEMENT UBUC LAW 100-679					
item No.		Item description					
6.5.0	Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities as front in FAR 31.2. (Mark the appropriate linets) to indicate the practice followed in accounting for the process from such activities. If more than one is marked, explain on a continuation sheet.)						
	Α	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 (Miscellaneaus) Income					
	Y	Otherist 1/					
	z	Not applicable					
	İ						
	1/ Describe on a C	Continuation Sheet.					

	COST ACCOR	INTING STANDARDS	BOARD	PART VII - DEFERRED COMPENSA: AND INSURANCE COST		
	DUSCI	OSURE STATEMENT BY PUBLIC LAW 100		NAME OF REPORTING UNIT		
hem No.			Ham des	scription		
			Part VII Je	structions		
	retirement be of deferred of corporate or others may if organizations When a continuation require that of disclose the segment(s) p	nefits edier than pens ompersation, and insu- bome office level, with sour a portion of these I levels.  I the segment beports in sheet, identify the o- entity to complete the methods and technique enterturning Federal con-	iona (including p trance. Some or le others may in costs at the co- ing uniti does no rganizational ent applicable portic se used to mene tracts or similar	greent of costs for employee persions to not extrement health benefits, certain gardestions may incur all of these cost our them at subordinate organizational epocate level and the balance at subord at directly incur such costs. We segment this Part VIII. Each such entity is use, snaign, and allocate south costs to cost objectives. Necessary explanation costs objectives. Necessary explanation costs on continuation when the costs to costs to costs objectives. Necessary explanation costs objectives. Necessary explanation	other types s at the levels. Sail inate or should, or , and should to fully the	
	to achieve that objective should be provided by the entity on a continuation sheet.  Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII 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.					
7.1.0	Pension Plons with Coxts Charsed to Federal Contracts. Identify the types and number of plans whose costs are charged to Federal contracts or similar cost objectives; (Mark appli and onter number of plans.)				f persion Scable lises Number of	
		Type of Per	ision Plan		Plans	
	A.	Defined-Contribution	n Flan (Other th	an ESOPs (see 7.5.0))		
	1	Non-Qualifie     Qualified	nd			
	1	Z. Quanted				
	В.	Defined-Benefit Pla	п		=	
	8.	Defined-Benefit Pla 1. Non-Cusific a. Costs as	ed - re measured and	assigned on accrual basis assigned on each	=	
	B.	Defined-Benefit Plat  1. Non-Cualific a. Costs as b. Costs as (poy-as-	ed - re measured and		=	
		Defined-Benefit Plat  1. Non-Custific a. Costs as b. Costs as (pay-az- 2. Qualified a. Trustees	ed - re measured and re measured and you-go! beain d (Subject to ER	assigned on cash  (SA's minimum funding requirements)		
		Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! busis d (Subject to ER sured plan (Exem- nents) treated a vely bargained p	l assigned on cash		
	8. Y.	Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! beain d (Subject to ER sured plan (Exem nents) treated a	l assigned on each ISA's minimum funding requirements) typt from ERISA's minimum funding a a defined-contribution plan		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Hem d	Item description			
7,1,1	General Plan I Information:	Gasent Plan Information. On a continuation sheet for each plan identified in item 7.1.0, provide the following information:				
	A.	The pion name				
	8.	The Employer Identification Number 9 any	(SNI) of the plan aponaor so reported on IRS Form 5500, #			
	C.	The plan number as reported on HS is	Form S500, if any			
	D.	is there a funding opency established	for the plan?			
	E.					
	F.	if the plan provides suggiormental bor	efits to any other plan, identify the other plants).			
	largest dollar sheet the bas fiscal year. () three plant, is	exmension plans are listed under 7.1.0.8., 7.1.0.8.2.b., or 7.1.0.8.2.c., for those plans which represent the largest deliar amounts of costs charged to Federal contracts, or similar cost dejectives, describe on a continuation should be contracted to exact, and terfoltowal required for each fiscal year. (If there are not more than three plans, penalty information for all the plans. If there are more than three plans, information should be provided for those plans that in the appropriate account for at least 80 percent of these plans, although contribution plan costs all soldies to this segment or business unit.)				
	7.	Not applicable. (Proceed to I	ten 7.1.3)			
7.1.3	treated as de represent the below on a ti there are man	Seed-contribution plans reported under 7. largest dellar amounts of costs charged ovtinuation short. (If there are not more in than three plans, information should be	ned under 7.1.0.B. (suchating cartain defined-benefit plans 1.0.8.2.b. and 7.1.0.B.2.c.), for those plans which to Federal contracts, people the information requested than those plans, provide information for all the plans. If a provided for these plans that in the appropria economic for allocated to this segment on business with:			
	Α.	used to value annitary benefits, for a actuarial value of assets. Also, if ap-	schaelel oest method used, including the cost method(s) och plan, lestude the method used to determine the placele, include whether normal cost is developed as a level statlary. For plane listed under 7.1.0.8.1.b., enter "pay-on-			
	B. Actuated Assumptions. Describe the events or conditions for which significant actualist assumptions are made for each plan. Do not include the current current values of the assumptions, but provide a description of the lastic und for determining those numeric values. Alto, describe the citated used to evaluate the validity of an actuarid assumption. For plan listed under 7.1.0.8.1.5, a wine "red application".					
	C. Market Value of Forches Agency Assets, Indicate it all essets of the handing agency are vs on the basis of a readily determinable market price. If yes, indicate the basis for the module value. If no, describe have the market values are determined for those accust that do not he smallly determinable market price. For plant tated under 7.10.5.1.b., entire and experience.					
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:			
		<ol> <li>An allocated portion of the t</li> <li>A separately computed personnents.</li> </ol>	atal pension plan cost. Jon cost for one or more segments. If so, identify theor			
	1	Not applicable, proceed to it	ten 7.2.0.			
	1000					

FORM CASS DS-1 (REV 2/96)

VII - 2

		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST			
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
ltem No.		Hem description				
7.2.0	Pest-retirement Benefits (PRBs) Other than Pensions lincholing post-retirement health care benefits) Charged to Federal Continuts, Identify the accounting method used to determine the costs and the number of PRB plans whose costs are charged to Federal centracts or similar cost objectives. Where retires 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 lendt) and enter number of plans.)					
		Medyed Used to Determine Costs	Busines of Plans			
	Α.	Accrual Accounting				
	8.	Cash (pay-as-you-go) Accounting				
	C.		ad bosons			
	D.					
	. 6-	Self-Insurance fincluding insurance				
		obtained through Captive Insurer	n n n n n n n n n n n n n n n n n n n			
	F. Terminal Funding					
	Y. Other 1/					
	Z. Not Applicable (Proceed to Item 7.3.0)					
7.2.1	General PHB 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:					
	A.	The plan name				
	<li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li>					
	C.	The plan number as reported on I	RS Form 5500, If any			
	D. Is there a funding agency or funded reserve established for the plan?					
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:			
	F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.					
	G.	plan is operated as an employee under 7.2.0.Y., indicate whether If the plan is operated as an employee.	2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the group insurance program. It this PTB plan is listed the plan is operated as a grown insurance program, layer group insurance program, report this plan under It no, report the plan under 7.2.2.			
	1/ Describe	on a Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts 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 glans, provide information for all the plans. If there are more than three plans, 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.) A. <u>Actuariol Cost Method</u>, 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 ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA 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 determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

VII - 4

PART VII - DEFERRED COMPENSATION

		COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT			AND INSURANCE COST				
	REQUIRED BY PU		679	NA	ME OF REPO	RTING UN	п		
Item No.			lte	em description					
7.3.0	organization provide group insurance coverage to its employees? Uncludes a surgical, medical, disability, accident, and similar plans for both active and re the coverage was previously described in 7.2.0.1  A. Yes (Complete Item 7.3.1)						age for life, hospital		
7.3.1	8. No Gracest to term 7.4.0) Employee Group insurance Programs. For each program that covers a category of insured fisik fe. Iffe, hospital, surgical, medical, disability, accident, and similar programs for both active and retire employeest, provide the information below on a continuation where, using the codes described bel III there are not more than three policies or self-insurance plans that comprise the program, power information for all the policies and self-insurance plans. If there are more that three policies and self-insurance plans. If there are more that three policies and self-insurance plans are the program and self-insurance plans that in aggregate account for at least 80 personnt of the costs allocable to this segment or business unit the program that covers each category of insured risk identified.)								
	Description	of Employee Ga	oup Insura	nce Program					
	Podiny or Entr- Josephine Plan	Court Accommendation (19)	Cont. Resin (2)	Britain Ol	Purchased Instance Fieling Essis (4)	Frejected Average Loss 50	Edinaturos hearanos Administrativa Experiesa (5)		
			Column (1)	- Cost App	amulation				
	Enter Code	Enter Code A. B. or Y. as appropriate.							
	B. Cost	B. Costs are accumulated at Segment							
			Colum	n (2) – <u>Cast</u>	Basis				
	Enter code A	, B, C, or Y, as	appropria	ite.					
	B. Sett- C. Purc	hased Insurance hased Insurance r 3/			10.00				
	1/ Describe on	a Continuation	Sheet,						

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPINSATION AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
turn No.	ham	description			
7.3.1	Continued.				
	Coheren (3)	- Includes Reliepes			
	Enter code A. R. C. or Y. at appropriate.				
	A. No, does not include benefits for retires.				
	<ol> <li>Yez, PRS benefits for retires that are a part of a policy or coverage for both active employees and retires are reported here instead of 7.2.0.</li> </ol>				
	C. Yes, PR2 bonefits for retirees are a part of a PRS plan previously reported under 7.2.0.				
	Y. Other 1/				
	Column (4) - Parchand Journaco Belina Belin				
	For each plan Ested onter code A. B. C. Y. or Z. as appropriate.				
	A. Retrospective Rating (also called experience rating plan or retention plans).				
	B. Manuady Rated				
	C. Community Flated				
	V. Other, or more than one type 3/ Z. Not applicable.				
	The state of the s				
	Column (6) - Projected America Loss				
	For each self-insured group plan, or the self- Y, or Z, as appropriate.	knured portion of purchased insurance, exter cade A, B, C,			
	A. Self-insurance costs represent the projected everage loss for the period estimated on the back				
	of the cost of comparable purchased insurance.				
	<ol> <li>Saff-interestic costs are based on the contractor's experience, relevant industry experience, and prelicious of conditions in accordance with accordance principles.</li> </ol>				
		represent the projected average locs for the period.			
	Y. Other, or more than one method 1				
	Z. Not applicable				
	Column 16) - Immunece Administration Economics				
	For each self-intered group plan, or the self-intered portion of purchased insurance, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.				
	A. Separately identified and accumulated in indirect cost pool(s).				
	<ol> <li>Separately identified, accumulated, and affocuted to cost objectives either at the argment end/or</li> </ol>				
12		on method on a Continuation Short). led in indirect exet poul(s). (Describe pool(s) on a			
	Continuation Short)	\$2.00 E			
		third party. (Describe accumulation and affection process on			
	e Continuation Short). Y. Other 1/				
	Y. Other 3/ 2. Not applicable				
	1000 3000 000000				

FORM CASS DS-1 (NEV 2/96)

Describe on a Continuation Short.

VII - 6

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Hern No.		Hern o	description	
7.4.0	Deferred Cor compensatio (Mark one.)	repensation, as defined in CAS 9904 n, other than ESOPs, which is charg	1.415. Does your organization award deferred ged to Federal contracts or similar cost objectives?	
		Yes (Complete Ham 7.4.1.)		
	В.	No (Proceed to Hern 7.5.0.)	i-	
7.4.1		Information. On a continuation she 15, provide the following information	set for all deferred compensation plans, as defined by in:	
	A.	The plan name		
	В.	The Employer Identification Numb 5500, if any	ber (EIN) of the plan sponsor as reported on IRS Form	
	C. The plan number as suported on IRS Form 5500, if any			
	Indicate where costs are accumulated:			
		(1) Home office (2) Segment		
	E.	Are benefits provided pursuant to established practice, briefly described	o a written plan or an established practice? If ribe .	
7.4.2	represent the objectives, s plans, provide provided for	e largest dollar amounts of costs ch rewide the information below on a c te information for all the plans. If the	plans are listed under 7.4.1, for those plans which arged to Federal contracts, or other similar cost continuation sheet. Iff there are not more than three sere are more than three plans, information should be count for at least 80% of these deterned business units:	
	A.	Description of Plan.		
		Stock Options     Stock Appreciation Right     Cash Incentive     Other (explain)	s	
	B.	Method of Charging Costs to Fo	deral Contracts or Similar Cost Objectives.	
	3433	<ol><li>Costs charged when according</li></ol>	rued and the accrued is fully funded rued and the accrued is partially funded or not funded if to employee (pay-as-you-go)	
		a. Usier texplant		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item	description
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)
	Α.	Yes (Proceed to item 7.5	1)
	В.	No iProceed to item 7.6.0	DI .
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:
	A.	The plan name	
	8.	The Employer Identification Numb 5500, If any	ter (EIN) of the plan sponsor as reported on IRS Form
	c.	The plan number as reported on	IRS Form 5500, If any
	D.	Indicate where costs are accumu (1) Home office (2) Segment	lated:
	E.	Are benefits provided pursuant to exterbished practice, briefly described	o a written plan or an established practice? If ribe.
	F.	Indicate whether the ESOF plan 9904-412. (Answer Yes or Not.	is a defined-contribution plan subject to CAS
	G.	Indicate whether the ESOP is lev	eraged or nonleveraged.
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If ue is determined for those assets that do not have a
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP fly to Federal contracts or similar cost objectives for
		Administrative Costs, Describe identified, grouped, and accurred	how the costs of administration of each plan listed ar lated.

FORM CASE DS-1 (REV 2/96)

VII - 8

	COST ACCOUNTING STANDARDS BOARD		DEFERRED COMPENSATION AND INSURANCE COST		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
item No.	Hem	description	and the second s		
7,6.0	Worker's Compensation, Liability, and Property I coverage regarding worker's compensation, Sabi A. Yas (Complete Item 7.6.1	lity and property is	our organization have insurance murance?		
	B. No (Proceed to Part VIII)				
7.6.1	Worker's Compensation, Liability and Property I	isurance Coverage			
	fice and similar gents, natomobile liability and property damage, general Sobility), provide the information below on a continuation cheer using the codes described below: If there are not more than three policies or self-incurrance plans that are applicable to the fine of insurance, provide information for all the policies and self-incurrance plans. It there are more than three policies are lessurance plans, information should be provided for those policies and self-incurrance 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:				
	Pulley or Sulf- Cost Cost Swarmen Flan Accountation, Sonio	and Extract . Ave.	Self-Insurance  solid frequence  rage Administrative  ma Exercise		
	America Plan Accountation Seek		4) 60		
	Column (1) - Cost Accumulation				
	Enter code A, B, or Y, as appropriate.				
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/				
	Column (2) — Cost Books				
	Erner code A. B. C. or Y. as appropriate.				
	Purchased Inturance from unrelated third party     Self-listurance     Purchased Insurance from a captive insurer     Other 3/				
	1/ Describe on a Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

co	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
13	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating 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.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

#### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

## 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VIII - 2

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

		CLOSURE STATEMENT	PART VIII - HOME OFFICE EXPENSES	
	REQUIRES	D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
No.	ltern .		description	
8.3.3	Fesiquel Exc	ecie:	Affocation Base Code	
	-		-) : <del></del>	
	tel	Major functions, activities, and ele	ements of cost include:	
	(6)	Description/Make up of the allocat	tion base:	
			-	
8.4.0	office, identi	tageness. If there are normally owns the order to dessit of the dessit of the expense.	ters of expenses from reporting units to this home faction of the expense and the name of the records	

FORM CASE DS-1 (REV 2/36)

VIII - 4

	DST ACCOUNTING STANDARDS BDARD	PART I - GENERAL INFORMATION		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
tem No.	lo	em description		
	Pe	rt Unstructions		
	unit. "Government CAS Covered Sal	the most recently completed fiscal year of the reporting es" includes sales under both prime contracts and Sales" includes intracorporate transactions.		
1.1.0	Type of Business Entity of Which the Report	ing Unit is a Part, (Mark one.)		
	A. Corporation			
	B. Partnership			
	C. Proprietorship			
	D. Not-for-profit organization			
	E. Joint Ventore  F. Federally Funded Research and Development Center (FFRDC)			
	Y. Other (Specify)	and an accompany community		
1.2.0	Predominant Type of Government Sales, IM	ark one.) 1/		
	A. Manufacturina			
	B. Basearch and Develop	ment		
	C. Construction			
	p, Services			
	Y. Other (Specify)	TO THE PARTY OF THE AMERICAN		
1.3.0	Annual CAS Covered Government Salsa as Percentage of Total Sales (Government and Commercial), (Mark one. An extimate is permitted for this section.) 1/			
	A. Less than 10%			
	B. 10%-50%			
	C. 51%-80%			
	D 81% - 95%			
	E. Over 95%			
1.4.0	Description of Your Cost Accounting System appropriate line(s) and if more than one is m	n for Government Contracts and Subcontracts. (Mark the orked, explain on a continuation sheet.) 1/		
	A. Standard costs - Job	order		
	B. Standard costs - Proc	ess		
	C Actual costs - Jub are			
	D. Actual costs - Process Y. Other(s) 2/	<b>5</b> 5		
	Y. Other(s) 2/			

# COST ACCOUNTING STANDARDS BOARD PART I - GENERAL INFORMATION

CUG	I MCCOOMING STRIKENING CONTRA	Country Commission of the Country of
9	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
No.	102-11-02-12-12-12-12-12-12-12-12-12-12-12-12-12	Item description
1.5.0	Identification of Differences, Between Co	entract Cost Accounting and Financial Accounting Records.
	List on a continuation sheet, the types of memorandum records and identify the m records.	if costs charged to Federal contracts that are supported by tethod used to reconcile with the entity's financial accounting
1.6.0	conditions of Federal awards are identifie	reimbursable as allowable costs under the terms and ed as follows: (Mark all that apply and if more than one is at the major cost groupings, organizations, or other criteria for
1.6.1	Incurred costs.	
	A. Specifically identi- accounting record	ified and recorded separately in the formal financial ds.
	B. Identified in sepa	eately maintained accounting records or workpapers.
	C identifiable throw verification.	gh use of less formal accounting techniques that permit audit
	D Determinable by	other means. 1/
1.6.2	Estimated costs.	
		nd description (in backup data, workpapers, etcl which have identified and recognized in making estimates.
		any other estimating technique employed to provide gnition of any unallowable amounts persinent to the estimates
	C Other. 1/	
1.7.0	Fiscal Year: (Specification of Page 17 (Spec	cify twelve month period used for financial accounting and
1.7.1		Especify period. If the cost accounting period used for under Federal contracts is other than the fiscal year identified 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 8 - DIRECT COSTS  NAME OF REPORTING UNIT	
Item No.	ltem e	lescription	
	Part II.	lexinactions	
	This part covers the three major categoric and Other Direct Costs.	is of direct costs, i.e., Direct Material, Direct Labor,	
	contractor should disclose practices based on its charged directly to Federal contracts or similar or Other Direct Costs. For exemple, a contractor meature as "Direct Material" for purposes of pricin for cost reimbursement, etc.; some other contract	and objectives an Direct Material, Direct Labor, or any change or classify purchased labor of a direct g proposals, requests for progress payments, claims from may classify the same cost as "Direct Labor." so circumstances, it is expected that each contraction	
2.1.0	Description of Direct Majerial. Direct material as used here is not limited to those items of m actually incorporated into the end product; they also include material, consumptio supplies, a costs whos charged to Federal contracts or similar cost objectives as Direct Material. Obsert continuations sheet the principal closures or types of material and naviese which are charged material; group the material and service costs by those which are incorporated in an end pro- tinger which are not.1.		
2.2.0	Method of Charging Direct Material,		
2.2.1	Direct Charge Not Through an Inventory Account one is marked, explain on a continuation sheet.)	at: (Mark the appropriate line(s) and if more than	
	A. Standard costs (Describe B. Actual Custs Y. Otheris) 1/ Z. Not applicable	the type of standards used.) 1/	
2.2.2	Changed Direct from a Contractor-owned Inventor more than one is marked, explain on a continuati	ey Account at: (Wark the appropriate Knets) and if on sheet.)	
	A. Standard costs 1( B. Average Costs 1) C. First in, first out D. Last in, first out Y. Other(s) 1) Z. Not applicable		

3/ Describe on a Continuation Sheet.

	COST ACCOUN	TING STANDARDS BOARD	PART 8 - DIRECT COSTS
		SURE STATEMENT Y PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Hern d	lescription
2.3.0	direct material :	ing Direct Material. (Mark the ap re charged to Federal contracts on on a continuation sheet.)	propriate line(s) to indicate the point in time at which or similar cost objectives, and if more than one line is
	A. B. C. D. E. Y. Z.	cost objective	of invoice are received released to a process, batch, or similar intermediate released to a final cost objective
2.4.0	standard cost m	ethod, i.e., you have marked Lin	d. (Do not complete this item unless you use a e A of Item 2.2.1, or 2.2.2. Mark the appropriate one than one line is marked, explain on a continuation.
2.4.1	Type of Variance	e.	
	A. B. C. Y.	Price Usage Combined (A and B) Other(s) 1/	
2.4.2	Level of Produc as a basis for a	tion Unit used to Accumulate Vari comulating material variances.	ignce, Indicate which level of production unit is used
	A. B. C. Y.	Plant-wide Basis By Department By Product or Product Line Other(s): 3/	
2.4.3	Method of Disp of, the dispositi	oning of Variance. Describe on a on of the variance.	continuation sheet the basis for, and the frequency
2.4.4	Bevisions, Star	dard costs for direct materials are	e revised:
	A. B. C. Y.	Semiannually Annually Revised as needed, but at Other(s) 3/	least once annually
	1/ Describe on	a Consinuation Sheet.	

FORM CASS DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II - DIRECT COSTS			
REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT			
tem No.	herr	m description			
2.5.0	Method of Charaino Direct Labor: Whork 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 courts.				
			Americans in Severe		
	1	Manadastaring	Direct Labor Catago		
		Business	Engineering	Other Direct	
	A. Individual/actual rates				
	B. Average rates - uncompensated	-	_	1-0-0	
	overtime hours included in computation 1/	-		-	
	<ul> <li>C. Average rates – uncompensated overtime hours excluded from computation</li> </ul>			-	
	D. Standard costs/rates 1/				
	Y. Other(s) 1/	-		-	
	Z. Labor category is not applicable		-	-	
2.6.1	standard costs/rate method, i.e., you have man Mark the appropriate lineful in each column of i marked, explain on a continuation sheet.) Type of Variance,	tems 2.6.1, 2.6.2	and 2.6.4, If	nore than one is	
		93	Direct Labor Categor		
	I .	Manufacturing	Logistering	Other Direct	
		12.30 10.00 10.000 10.00			
	A. Rate				
	A. Rate B. Efficiency	-		_	
	B. Efficiency			=-	
	B. Efficiency C. Combined (A and B)	-		=	
	B. Efficiency C. Combined (A and B) Y. Other(s) 3/	-	=	$\equiv$	
	B. Efficiency C. Combined (A and B)	-		$\equiv$	
	B. Efficiency C. Combined (A and II) Y. Other(s) 1/ Z. Labor contepory is	-		Ξ	
	B. Efficiency C. Combined (A and II) Y. Other(s) 1/ Z. Labor contepory is	-		Ξ	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-676 PART II - DIRECT COSTS NAME OF REPORTING UNIT ttem No. Item description <u>Level of Production Unit used to Accomplate Variance.</u> Indicate which level of production unit is used as a basis for accomplating the labor variances. 2.6.2 Direct Labor Category

Wassifacturing Engineering Other Direct A. Plant-wide basis

B. By department
G. By product or product line
Y. Otherish 3/
Z. Labor category is not applicable Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance. 2.6.3 Bevisions. Standard coats for direct labor are revised: 2.6.4 Semiannusly
Annually
Revised as newled, but at least once annually
Other(s): 1/ Description of Other Detect Costs. Other significant items of cost directly identified with Federal controls or other flusi cost objectives. Describe on a continuation sheet the principal classics of other costs that are advants charged classics, the defectly, that is, identified specifically with final cust objectives, e.g., triage benefits, beard costs, services, subcontracts, etc. 2.7.0 2.7.1 When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar sost objectives the charge is based on: A. Actual Costs
B. Per Diom Rotes
C. Lodging at actual costs and subsistence at per diem
V. Other Method 1/
V. Net Applicable Credits to Contract Costs. When Federal contracts or similar cost objectives are credited for the following electrostances, 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 objectives, and for each "No" answer, explain on a continuation sheet how the credit differs from the original charge.) 2.8.0 E. No. 2. Not Applicable (al Transfers to other jobs/contracts (b) Unused or excess materials remaining upon completion of contract

FORM CASE DS-1 IREV 2/96)

3/ Describe on a Continuation Sheet.

B 4

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT	PART III - DIRECT VS. INDIRECT COSTS  NAME OF REPORTING UNIT					
	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPORT	ING UNIT				
tem Vo.		Item d	escription					
3.1.0	Criterio for Determining How Costs are Changed to Federal Connects Or Similar Cost Objectives, Describe on a continueton sheet your criteria for determining when costs incurred for the same surgous, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives.							
3.2.0	functions, six Codes A thro applicable to 4.3.0) for ea direct/Somet	Treatment of Costs of Specified Functions, Elements of Cost, or Transactions, of or 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 2 in those fines that are no applicable to you. Also, specify the namely of the indirect poolisi just listed in 4.1.0, 4.2.0 and 4.3.0) for each function, deterent of cost, or transaction codef E or F, If Code E. Semetimes direct/Sometimes indirect, is used, explain on a continuation sheet the circumstances under which both direct and indirect aborations are made.]						
		Treatment Code						
	II, D	irect material irect labor irect material and labor other direct costs	E. Sometimes direc F. Indirect only Y. Other(s) ]/ Z. Not applicable	ct/Sometimes indirect				
3.2.1		nements of Cost. one Related to	Treatment Code	Name of Poolisi				
	- Gal	Cash Discounts on Purchases	-					
	(b)	Freight in	2.00					
	(c)	Income from Sale of Scrap	_	2				
	640	Income from Sale of Salvage	_	<del>20. 12.11 - 12.111</del>				
	(e)	Incoming Material Inspection (receiving)		-				
		Inventory adjustment	-					
	(1)	integrations actorities of						
	(1) (g)	Purchasing	-					

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III - DIRECT	VS. INDIRECT COSTS				
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
tem No.	hem description						
3,2.2	Functions, Dements of Cost, or Transactions Belated to Direct Labor	Treatment Code	Name of Foolis				
	(a) Incentive Componsation	Process:					
	(b) Holiday Differential (Priemium 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	ATT.					
	61 Life Insurance	5012					
	(j) Other Deferred Compensation 1/	-					
	(k) Training	90.00					
	6) Sick Leave						
	1/ Describe on a Continuation Sheet.						

FORM CASE DS-1 (REV 2/96)

III - 2

	DISC	INTING STANDARDS BOARD LOSURE STATIMENT BY PUBLIC LAW 100-679	PART III - DIRECT VS. INDIRECT COST				
Item No.	hem description						
3.2.3		ements of Cost. ns - Minesiantous	Treatment Code	Name of Pool(s)			
	tat	Design Engineering (in-house)		_			
	(0)	Drufting (in-house)					
	fal	Computer Operations (in-house)		_			
	(d)	Contract Administration	2.055				
	(e)	Subcontract Administration Costs					
	en	Freight Out (Sinished product)					
	(g)	Line for production) Inspection					
	(h)	Packaging and Preservation	-				
	60	Preproduction Costs and Start-up Cost					
	0	Departmental Supervision	-				
	60	Professional Services (consultant fees)					
	60	Purchased Labor of Direct Nature (on premises)	_				
	(m)	Purchased Labor of Direct Nature (off premises)					
	(n)	Reamangement Costs	-	:			
	fol	Rework Costs					
	fol	Royalties	-	C-			
	(q)	Scrap Work	-				
	(r)	Special Test Equipment		_			
	fsl	Special Tooling					
	(1)	Warranty Costs		0.00			
	(w)	Rental Costs	_				
	(w)	Travel and Subsistence					
	(m)	Employee Severance Pay	-				
	(x)	Security Guards					

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT

itom No.

Hem description

Part IV Instructions

For the purpose of this part, indirect costs have been divided into three citiegories: (i) menutionaling, engineeting, and comparable indirect costs, (ii) general and administrative (USA) expenses, and (iii) service costs and expense post costs, as defined in item 4.3.0. The term "evenhead," as used in this part, refers only to the first category of indirect costs.

The following Albertion Bass Codes are provided for set in connection with Items  $4.1.0,\,4.2.0$  and

- Sales
  Cost of table
  Total Cost input libract material,
  direct labor, other deced costs
  and applicable sundhead!
  Value added cost input Initial cost
  input less direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor direct motorial cost
  input labor direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor and other costs)
  Phoso costs (Initial cost)
  Industrial costs
  Industrial costs
  Industrial costs
  Industrial cost
  Industr E.
- Б. G.

- H. Direct labor dallars
  L. Direct labor hours
  J. Mechine hours
  W. Usage
  L. Unit of production
  M. Direct naterial cast
  N. Tests payrol dollars (direct and indirect employees)
  D. Hoodcount or seniler of employees
  F. Square feet
  Y. Otherpi, or rece two or basis
  (tract) and continued on the production of the production o

Ocerhand Pools, hist all the eventual pools, i.e., pools of indirect costs, effect the general and administrative (ISAA) expenses, that are abscarted to final cost abjectives without any intermediate ablacations. A supposed or business such may have early a single pool excenquation and of the several pools such as menufactuating overhead, engineering eventual, material leading eventued, etc. For each pool listed indirects the base used to abscarting such pools expenses to Federal contracts or single cost adjectives. Also, for each of the pools indirect in [the major transfer, interfere, positive, and elements of cost included, and [b] the make up of the abscartion between Use a continuation sheet if additional space is required.

Allocation Sate Code

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

Description Wake up of the allocation base:

FORM CASE DS-1 (REV 2/96)

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

			STATEMENT BLIC LAW 100-679	NAME OF REPOR	TING UNIT
Item No.			Hen	n description	
4.1.0	Continued.				Allocation Base Code
	2.	90-1			-
		(10)	Major functions, activiti elements of cost include		
		(6)	Description/Make up of allocation base:	the	
4.2.0	that describe selected indi cost objective activities, an if direct labor	rial the icate the res. Al- id element or dollars	manner in which GSA exp e base(s) used for ellocatin so, for each category of go ents of cost included, and	sensex are allocated. For one such pooled expenses to polisi selected, indicate (a) (b) the make up of the allotte, included? If a total co	o Federal contracts or similar the major functions, scation base(s). For example, ast input base is used, is the
	200				Allocation
	Sing	le Pool	Containing G&A Expenses	Only	Base Code
	100				
	tai		or functions, activities, and nents of cost included:	ı	
		( <del>-</del> -		-9	
	(ы)	Des	cription.Wake up of the alk	ocation base:	
				3	
	1				

### COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

m				description		
0.5	Continued. Single	Pool C	ontaining Both G&A and N	lon-G&A Expenses	Allecation Base Code	
	Çab		functions, activities, and arts of cost included:			
		100	istion/Make up of the allo			
	(6)	Desce	ipson/Make up of the allo			
	Spec	ist Affac			Allocation Base Code	
	1.	t				
		(a)	Major functions, activiti elements of cost includ	es, and ed:		
		њ	Description/Make up of			
	2.				-	
		(10)	Major functions, activit elements of cost includ	led:		
		0000				
	1	(6)	Description/Make up of	the alocation bine:		
	1					

IV - 3

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

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT No. Item description 4.3.0 Service Center and Expense Pool Alscation Bases. Savica centure are departments or other havetonal units which perform specific technical and/or administrative services princely for the breaft of other units within a reporting unit. Expense pools are pools of indused costs that we advanted princely to other units within a reporting unit. Exemples of zervice centers are detain processing centers, reproduction services and communications services. Examples of expense pools are use and occupancy pools and frings benefit pools. Setouary Code

Casseally, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific fixed cost objectives as direct costs and partially to offer indirect cost pools (such as a manufacturing overhead pool for subsequent reallocation to averall fixed cost objectives, referred to brain as a Caregory "A", and \$61 only to several other indirect cost pools (such as a manufacturing overhead pool, engineering overhead pool, engineering overhead pool and \$6A. superus pool for subsequent reallocation to several final cost objectives, referred to herein as Category "B". Bate Code Some service centers or expense pools may use produtermined billing or conting state to charge or affective the cents (Rate Code A) while others may charge or affective on an actual basis (Rate Code B). List all the service centers and expense pools and enter in column (1) Code A or B is indicate the category of pool. Enter in Column (2) one of the Africation Base Code A through P, or Y, brief on Page \_\_\_\_\_ to indicate the base used for charging or effective service center or exposure pool costs. Sister in Column (3) Base Code A or B to describe the cooling matrical used. Also, for each of the carefur and pools indicate (of the major functions, estimates and pools and elements of cost incharted, and (3) the major special residues. Also, for each of the discussion below. Use a constitution should be not if additional special residues.

Service Center or Expense Pool Major functions, activities, and ofernants of cost included: (b) DescriptionMake up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the effection base:

	COST ACCOUNTING STANDARDS BOARD	PART IV - INDIRECT COSTS			
	REQUIRED BY PUBLIC LAW 100-679	RAME OF REPORTING UNIT			
ters No.		ent description			
4.4.0	costing rates are used to sharpe costs of service of cost pools (Nate Code A in Column (3) of Nem 4.3 Scota) and if more than one is marked, explain on a	occution or Overshoortical. Where predetermined billing or centers and expense pools to Federal contracts or other indirec- tion, variances from actual costs are: (Mark the appropriate a continuation sheet.)  books of charges made, at least once arready			
		a indirect loast poolist at least once annually			
4.5.0	Application of Overhead and GAA Rates to Specific	ed Transactions or Contx,			
	establishing a separate indirect cost pool, affection other than the normal full rate for that pool. In the rate" or "more than full rate" should be used to de	precise in special situations whore, in Sau of in trades from an extellational developed or GSA post at a rate a case of such a special affectation, the terms "less than full scorbs the practice. The terms do any apply to situations a sequence indirect cost posit and base are used and the rate a.			
	indicate your indirect cost affection practice with arrayed. Morethy on a continuation sheet the positi				
	Rate Code				
	A. Full rate     B. Special allocation at less than full rate     Z. Transaction or case	Special affocation at more than full rate     D. No overhead or GMA is applied at is not applicable to reporting unit.			
	Transaction or Cost to Which Indicate Costs May be Allocated	Rute Code			
	(a) Subcentract costs (b) Purchased Labor (c) Government-tumbel materials	=			
	(d) Self-constructed depreciable acts (e) Labor on installation of accets				
	(g) Interorganizational transfers will be indicate on a fell interorganizational transfers in falles indicate on a configuration should the best used by you as transfers to change the cost or price of interogramsectional				
	transfers to feelend contracts or objectives. If the charge is bases whether the transferor's G&A or (i) Other transactions or costs libric See if there are other transaction other less than indicate or more	d on cost, indicate genera are included.) or Code B or C on this o or closes to which			
	applied. List such transactions o continuation sheet, and for each types of expenses covered by su	r costs on a describe the major			

FORM CASB DS-1 (REV 2/96)

IV - 5

	COST ACCOU	JINTING S	TANDARDS BOARD	PART IV - INDIRECT COSTS		
	DISCLOSURE STATIMENT REQUIRED BY PUBLIC LAW 100-879			NAME OF REPORTING UNIT		
tem Vo.			Item d	lescription		
4.6.0	Independent Research and Development (RRAD) and Bid and Proposal (RRP) Costs. Definitions of and requirements for the allocation of IRAD and BAP costs are contained in 48 CFR 3904.420. The full rate of all allocable manufacturing, engineering, and/or other overhead is applied to IRAD and BAP costs as if IRAD and BAP projects were under contract, and the "burdened" IRAD and BAP costs are Make appropriate line(s).					
	Allocated to Federal contracts or similar cost objectives by means of a composts pool with GBA expenses.					
	<ol> <li>Allocated to Federal contracts or similar cost objectives by means of a separate pool.</li> </ol>					
	C. Transferred to the corporate or home office level for restlocation to the benefiting segments.					
	Y Other 1/					
	Z Not applicable					
4.7.0	Cost of Cooksi Committed to Facilities. In accordance with instructions for Form CASE CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark onc.)					
	<ul> <li>On a basis identical to that used to absorb the actual depreciation or amortization from these facilities; jand in assigned in the same monner as the Societies to which it release.</li> </ul>					
	u.	-	On a basis not identical to that used to absorb the actual depreciation or amortization from these facilities. (Describe on a continuation shoot the difference for each step of the allocation process.)			
	C.		By the "alternative alloca CASB-CMF.	tion process" described in instructions for Form		
	z.	-	Not applicable.			
	1					
	1/ Describe	e on a Co	ntinuation Sheet.			

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT 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 locars 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 © 4... General Instructions. Depreciating Tangible Assets for Government Contract Costing. (For each of the asset categories lated 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 file; a code from A through C in Column (3) describing how depreciation methods or use charges are applied to properly 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 X is Column (1) only, if an asset category is not applicable.) 5.1.0 Column (1)-Depreciation Method Code Column (2)-Useful Life Code A. Streight Line
A. Streight Line
B. Dedeiring Belance
C. Sumeit the years digits
D. Machine hours
E. Uset of production
G. Use challe
M. Method of dependation used under the applicable internal Revenue Procedures
Y. Other or more than on embod 1/2
Z. Asset category is not applicable. Column (1)-Property Units Code

A. Individual units are economed for seperatory

8. Applied to groups of accepts with similar service lever

C. Applied to groups of accepts with similar service lever

Y. Other or more than one method (1)

C. Raddawl value is estimated but not deducted in accordance with the provisions of 48 CPR 9304.409 (1)

Y. Other or more than one method (1)

FORM CASE DS-1 (REV 2/98)

1/ Describe on a Continuation Short.

V - 1

	COST ACCOUNTING STAI	PA	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES					
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679				NAME OF REPORTING UNIT				
ltem No.		Item	Item description					
5.1.0	Continued.		Deprec		Useful Lite	Propert Units		
	Asset Category		Cod		Code (2)	Code		
	(a) Land improve	ments						
	(b) Building			-		-	-	
	(c) Building impre				_	-	-	
	(d) Leasehold imp		-	-	_			
	(e) Machinery and		_			_		
	(t) Furniture and		_	-	_		-	
		ing equipment	_	-	-			
		reprogramming costs			-			
	(i) Putterns and				_			
	(k) Tools							
		able mast categories						
	each such as	a continuation sheet set cetegory and the des. Otherwise enter						
	applicable co Code Z.)	DEEL OFFINANCE ONLY						
5.2.0	Code 2.3  Depreciation Practions for the same for cooling Feder or (R) on each line under a complete this item.)	Gosting, Financial Ac- eal contracts as for fin Financial Accounting a	ancial acc nd incom	counting e Tax.	g and loca	ome tax? rofit org:	(Mark either () enizations need	
5.2.0	Code 2.)  Depreciation Practices for the same for cooling Fede or (B) on each line surder complete this item.)  Financial Account	Gosting, Financial Ac- eal contracts as for fin Financial Accounting a	ancial acc nd incom	counting	g and loca	me tax?	(Mark either () enizations need	
5.2.0	Code 2.3  Depreciation Practions for the same for cooling Feder or (R) on each line under a complete this item.)	Gosting, Financial Ac- eal contracts as for fin Financial Accounting a	ancial acc nd incom	counting e Tax.	g and loca	ome tax? rofit org:	(Mark either () enizations need	
5.2.0	Code 2.)  Depreciation Practices for the same for cooling Fede or (B) on each line surder complete this item.)  Financial Account	Cooting, Financial Ac- esal contracts as for fin Financial Accounting a ing	ancial acc nd incom	counting e Tax.	g and loca	ome tax? rofit org:	(Mark either () enizations need	
5.2.0	Code Z.)  Depreciation Practices for the same for costing Feder of (8) on each line under complete this item.)  Enancial Account (a) Methods (b) Useful line	Cooting, Financial Ac- rol contracts as for fin Financial Accounting a ing	ancial acc nd incom	counting e Tax.	g and loca	ome tax? rofit org:	(Mark either () enizations need	
5.2.0	Code Z.)  Depreciation Practices for the same for costing Feder of (8) on each line under complete this item.)  Financial Account (a) Methods (b) Useful fire (c) Property of	Coxing, Financial Accounting a financial Accounting a ling	ancial acc nd incom	counting e Tax.	g and loca	ome tax? rofit org:	(Mark either () enizations need	
5.2.0	Code Z.)  Depreciation Practices for the same for costing Feder of (8) on each line under complete this item.)  Enancial Account (a) Methods (b) Useful line	Coxing, Financial Accounting a financial Accounting a ling	ancial acc nd income	Yes	g and loca	eme tax?	(Mark either U enizations need	
5.2.0	Code Z.)  Depreciation Practices for the same for costing Feder of (8) on each line under complete this item.)  Financial Account (a) Methods (b) Useful fire (c) Property of	Coxing, Financial Accounting a financial Accounting a ling	ancial acc nd income	counting e Tax.	g and loca	ome tax? rofit org:	(Mark either U enizations need	
5.2.0	Code Z.)  Depreciation Practices for the same for costing Feel or (8) on each line under complete this item.)  Financial Account (a) Methods (b) Useful line (c) Property u (d) Residual v	Coxing, Financial Accounting a financial Accounting a ling	ancial acc nd income	Yes	g and loca	eme tax?	(Mark either U enizations need	
5.2.0	Code Z.)  Depreciation Practices for the same for cooling Feel or (8) on each line under complete this ritem.)  Enancial Account (a) Methods (b) Useful feel (c) Property u (d) Residual v Income Tax	Costina, Financial Accounting a ing accounting a ing s nits skyes	ancial acc nd income	Yes	g and loca	eme tax?	(Mark either U enizations need	
5.2.0	Code Z.)  Depreciation Practions for the same for cooling Feel or (R) on each line under complete this item.)  Emancial Account (a) Methods (b) Useful five (c) Property or (d) Residual v Income Tax  (e) Methods (f) Useful five (f) Useful five (f) Useful five (f) Useful five (f) Useful five (f) Useful five (f) Useful five (f) Useful five (f) Useful five (f) Useful five (f) Useful five (f) Useful five (f) Useful five (f) Useful five (f) Useful five (f) (f) Useful five (f) (f) Useful five (f) (f) (f) (f) (f) (f) (f) (f) (f) (f)	Costing, Financial Accounting a ing financial Accounting a ling s. nits shues	ancial acc nd income	Yes	g and loca	eme tax?	(Mark either U enizations need	
5.2.0	Code Z.)  Depreciation Practices for the same for cooling Fort or (R) on each line under complete this item.)  Enancial Account (a) Methods (b) Useful five (c) Property u (d) Residual v Income Tax  (e) Methods	Conting, Financial Accounting a formation of the financial Accounting a ling.  s. nits skies.	ancial acc nd income	Yes	g and loca	eme tax?	(Mark either U enizations need	

	COST ACCOUNTING ST		PART V - DEPRECIATION AND CAPITALIZATION PRACTICES			
	REQUIRED BY PUBLI		NAME OF	REPORTING UNIT		
Item No.		them d	escription			
5.3.0	Fully Depreciated Asset (Mark one.)	z. Is a usage charge for f	ully depreciated	assets charged to Federal contracts?		
	B	Yes 1/ No Not applicable				
5.4.0	Treatment of Gains and the appropriate line(s) a	Losses on Disposition of and if more than one is ma	Depreciable Pro rked, explain or	gerty, Gains and losses are: (Mark n a continuation sheet.)		
		Credited or charged currer depreciation of the assets		overhead or G&A pools to which the		
		Taken into consideration i where trade in is involved		on cost basis of the new items,		
1 1	с	Not accounted for separat	tely. but reflecte	d in the depreciation reserve account		
	¥	Otherisk 1/				
	z	Not applicable				
5.5.0	regarding capitalization the same specified cos	or expensing of specified	easts incurred and sometimes	n each item to indicate your practices in connection with capital assets. If capitalized, mark both lines and method is used.)		
	Cust	Α.	Expressed	B. Copitalized		
1	(a) Freight	in	-			
2 1	(b) Sales to	ixes	-	_		
	(c) Excise	taxes		1.		
	(d) Anchite	ct-engineer from	0.000	-		
	(e) Overha	uls (extraordinary repairs)	day day?	2		
	1) Procede on a Comp	Constant Phase				

FORM CASS DS-1 IREV 2/961

V-3

		G STANDARDS BOARD			
		UBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Hern description				
5.6.0	addition, alteration of expected life yea If more that your depre- number of	and improvement of de- ers of capitalized assets. In one dollar amount or n dable assets, and enume	aroum dollar amount of acquisition cost or expenditures for preciable assets capitalized, and (b) the minimum number number agains, show the information for the regionity of crate on a continuation sheet the dollar amounts and/or or subcategory of assets involved which differ from those		
	1.000	Minimum dollar amoun	t controlled		
	1 37	Minimum service life y			
5.7.0	Group or Mass Par which individually Yes is marked, pro	chase. Are group or me are less than the craital vide the minimum aggre	ss purchases foriginal complement) of low cost equipment, ration amount indicated above, capitalized? (Mark one. If gote dollar amount capitalized.)		
	^	Yes			
	1000	Minim	um aggregate dollar amount capitalized		
	E.	No.			

### COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

DISCLOSURE STATEMENT	******
BED BY PUBLIC LAW 100-679	NAME OF REPORTING

REQUIRED BY PUBLIC LAW 100-679 UNIT 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 (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, 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, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) Salaried Non-Hourly exempt 3/ Exempt 3/ (1) (2) (30 6.1.1 Charges for Vacation Pay 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 (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not Applicable For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet.

2/ FORM CASB DS-1 (REV 2/96)

VI - 1

	DISCLOSU	G STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT				
Hem No.		Item d	escription				
6.2.0		(Mark the appropriate line(x) a	enefit Plans. Costs of such plans are charged to nd if more than one is marked, explain on a				
	Α	When actual payments are	made directly to employees				
	8	When accrued (book accrue) 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	incentive plans, as directly or indirectly	defined in FAR 31.2 or other p	ormal turnover severance pay and early retirement retrinent procurement regulations, which are charged and on: DMark the appropriate line(s) and if more than				
	A Actual payments made						
	B Accrued amounts on the basis of past experience						
	C Not charged						
	Υ.						
	z	Not applicable					
6.4.0	incidental or miscel selling services, wh	laneous receipts, such as reve en related costs have been all a continuation sheet.)	to indicate the method used to account for nues from renting real and personal property or nexted to Federal contracts. If more than one is				
	^-	The entire amount of the a which related costs have t	eceipt is credited to the same indirect cost pools to seen charged				
	B	related part of the receipt	ecuipt includes an allowance for profit, the cost- is credited to the same indirect cost pools to which larged; the profits are credited to Other				
	c. —	The entire amount of the s income	eceipt is credited directly to Other (Miscellaneous)				
	Y	Other(x) 3/					
	z	Not applicable					
	1/ Describe on a C	Continuation Sheet.					

	COST ACCOUNTIN	IG STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS			
		RE STATEMENT UBUC LAW 100-679	NAME OF REPORTING UNIT			
item No.	Item description					
6.5.0	set forth in FAR 31	.2 . (Mark the appropriate line	playee welfare activities include all of those activities (s) to indicate the practice followed in accounting to me is marked, explain on a continuation sheet.)			
	Α	Proceeds are furned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, hear, 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	Otherist 1/				
	z	Not applicable				
	İ					
	1/ Describe on a C	Continuation Sheet.				

	COST ACCOR	INTING STANDARDS	BOARD	PART VII - DEFERRED COMPENSA: AND INSURANCE COST		
	DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679			NAME OF REPORTING UNIT		
hem No.			Ham des	scription		
			Part VII Je	structions		
	retirement be of deferred of corporate or others may if organizations When a continuation require that of disclose the segment(s) p	nefits edier than pens ompersation, and insu- bome office level, with sour a portion of these I levels.  I the segment beports in sheet, identify the o- entity to complete the methods and technique enterturning Federal con-	iona (including p trance. Some or le others may in costs at the co- ing uniti does no rganizational ent applicable portic se used to mene tracts or similar	greent of costs for employee persions to not extrement health benefits, certain gardestions may incur all of these cost our them at subordinate organizational epocate level and the balance at subord at directly incur such costs. We segment this Part VIII. Each such entity is use, snaign, and allocate south costs to cost objectives. Necessary explanation costs objectives. Necessary explanation costs on continuation when the costs to costs to costs objectives. Necessary explanation costs objectives. Necessary explanation	other types s at the levels. Sail inate or should, or , and should to fully the	
	to achieve that objective should be provided by the entity on a continuation sheet.  Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII or iscurs 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.					
7.1.0	Pension Plons with Costs Charged to Federal Contracts, Identify the types and number of parallel plans whose costs are charged to Federal contracts or similar cost objectives: (Mark applicable list and enter number of plans.)					
		Type of Per	ision Plan		Number of Plans	
	A.	Defined-Contribution	n Flan (Other th	an ESOPs (see 7.5.0))		
	1	Non-Qualifie     Qualified	nd			
	1	Z. Quanted				
	В.	Defined-Benefit Pla	п		=	
	8.	Defined-Benefit Pla 1. Non-Cusific a. Costs as	ed - re measured and	assigned on accrual basis assigned on each	=	
	B.	Defined-Benefit Plat  1. Non-Cualific a. Costs as b. Costs as (poy-as-	ed - re measured and		=	
		Defined-Benefit Plat  1. Non-Cuslific a. Costs as b. Costs as (pay-az- 2. Qualified a. Trustees	ed - re measured and re measured and you-go! beain d (Subject to ER	assigned on cash  (SA's minimum funding requirements)		
		Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! busis d (Subject to ER sured plan (Exem- nents) treated a vely bargained p	l assigned on cash		
	8. Y.	Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! beain d (Subject to ER sured plan (Exem nents) treated a	l assigned on each ISA's minimum funding requirements) typt from ERISA's minimum funding a a defined-contribution plan		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		Hem d	lescription		
7,1,1	General Plan I Information:	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following		
	A. The pion name				
	<ol> <li>The Employer Identification Number (CM) of the plan appears as reported on IRS Form 5500, if any</li> </ol>				
	C.	The plan number as reported on HS is	Form S500, if any		
	D.	is there a funding opency established	for the plan?		
	E.	Indicate where costs are accumulated (1) Harra Office (2) Segment			
	F.				
	largest dollar sheet the bas fiscal year. () three plant, is	amounts of costs charged to Federal con is for the contribution fincheding treatmen If there are not more than three plans, po	, or 7.1.0.8.2.c., for those plans which supersort the rinces, or similar cost objectives, describe on a continuation of of dividents, credits, and fortistural required for each needs information for all the plans. If there are more than plans that in the approprie accounts for at least 90 percent is segment or business unit.)		
	7.	Not applicable. (Proceed to I	ten 7.1.3)		
7.1.3	treated as de represent the below on a ti there are man	Seed-contribution plans reported under 7. largest dellar amounts of costs charged ovtinuation short. (If there are not more in than three plans, information should be	ned under 7.1.0.B. (suchating cartain defined-benefit plans 1.0.8.2.b. and 7.1.0.B.2.c.), for those plans which to Federal contracts, people the information requested than those plans, provide information for all the plans. If a provided for these plans that in the appropria economic for allocated to this segment on business with:		
	Α.	used to value annitary benefits, for a actuarial value of assets. Also, if ap-	schaelel oest method used, including the cost method(s) och plan, lestude the method used to determine the placele, include whether normal cost is developed as a level statlary. For plane listed under 7.1.0.8.1.b., enter "pay-on-		
	B. <u>Actual Assumptions</u> . Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do set include the current numeric values of the assumptions, but provide a description of the lausic und for electronising these assumptions. Also, describe the citizals used to evaluate the validity of an actuarial assumption. For plans listed under 7.1.0.8.1.3. were "vet optically assumptions."				
	c	on the basis of a readily determinable value. If no, describe how the marks	note, indicate if all expets of the funding agency are valued a market price. If yes, indicate the basis for the market of values are determined for those accust that do not have a or plans listed under 7.1.0.8.1.b., write "not applicable".		
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:		
		<ol> <li>An allocated portion of the t</li> <li>A separately computed personnents.</li> </ol>	atal pension plan cost. Jon cost for one or more segments. If so, identify theor		
	1	Not applicable, proceed to it	ten 7.2.0.		
	1000				

FORM CASS DS-1 (REV 2/96)

VII - 2

		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST		
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
ltem No.		fescription			
7.2.0	Past-retirement Benefits (1985) Other than Pensions (including past-retirement health care benefits) Charged to Federal Contincts. Identify the accounting method used to determine the costs and the number of 1985 plans whose costs are charged to Federal contracts or similar cost objectives. Where retires benefits are provided as an integral part of an employee group incurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable feeds) and enter number of plans.)				
		Medyed Used to Determine Costs	Busines of Plans		
	Α.	Accrual Accounting			
	8.	Cash (pay-as-you-go) Accounting			
	C.	Purchased Insurance from unrelat	ad bosons		
	D.	Purchased Incurance from Captive			
	E.				
	. 6-	Self-Insurance fincluding insurance			
		obtained through Captive Insurer	n n n n n n n n n n n n n n n n n n n		
	F.	Terminal Funding	200		
	Y.	Other 1/			
	Z. Not Applicable (Proceed to Item 7.3.0)				
7.2.1	General PHB 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:				
	A.	The plan name			
	<ul> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ul>				
	C. The plan number as reported on IRS Form 5500, if any				
	D. In there a funding agency or funded reserve established for the plan?				
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:		
	F.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If the.		
	G. If this PRE 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 PRE 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 perpet this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.				
	1/ Describe	on a Continuation Sheet.			

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts 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 glans, provide information for all the plans. If there are more than three plans, 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.) A. <u>Actuariol Cost Method</u>, 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 ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA 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 determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

VII - 4

PART VII - DEFERRED COMPENSATION

	COST ACCOUNTING STANDARDS BOARD				AND INSURANCE COST			
	REQUIRED BY PU	STATEMENT BUC LAW 100-	679	NA	NAME OF REPORTING UNIT			
Item No.	Item description							
7.3.0	Employee Group Insurance Changed in Federal Contracts or Similar Cost Objectives, De organization provide group insurance coverage to its employees? Uncludes coverage for surgical, medical, disability, accident, and similar plans for both active and retired employees was previously described in 7.2.01  A. Yes (Complete Item 7.3.1)  B. No Groceed to Item 7.4.0)						age for life, hospital	
7.3.1	Employee Group insurance Programs. For each program that covers a category of insured risk is 4.9.  If it, hospital, surgical, medical, disability, accident, and civilar 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 thee policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. If there are more that 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 easts allocable to this segment or business unit for the program that covers each category of insured risk identified.)							
	Description	of Employee Ga	oup Insura	nce Program				
	Podiny or Entr- Josephine Plan	Court Accommendation (19)	Cont. Resin (2)	Britain Ol	Purchased Instance Fieling Essis (4)	Frejected Average Loss 50	Edinaturos hearanos Administrativa Experiesa (5)	
	Column (1) — Cost Accumulation							
	Enter Code A. B. or Y. as appropriate.							
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/							
	Column (27 — Cost Besis							
	Enter code A	Enter code A, B, C, or Y, ax appropriate.						
	B. Sett- C. Purc	hased Insurance hased Insurance r 3/			10.00			
	1/ Describe on	a Continuation	Sheet,					

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST					
	DESCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT					
turs No.	han	description					
7.3.1	Continued						
	Column (3)	- Includes Retirees					
	Enter code A, R, C, or Y, at appropriate.						
	A. No. does not include benefits for ret	Come					
	R. Yes, PRS bonefits for retirees that a	no a part of a policy or coverage for both active employees					
	ged retirees are reported here kutten	d of 7.2.0.					
	C. Yes, PR2 borofits for retirees are a Y. Other 1/	part of a PRS plan previously reported under 7.2.0.					
		and Insurance Ratins Serie					
		225					
	For each plan lizted enter code A, B, C, Y, or Z, se appropriate.						
	<ul> <li>A. Retrospective Rating takes called experience rating plan or retention plans.</li> </ul>						
	B. Manually Rated						
	C. Community Reted Y. Other, or more than one type 1/						
	Z. Mot applicable						
	Cohern (5) — Projected American Loss						
	For each self-insuced group plan, or the self-insured portion of purchased insurance, enter code A, B, C,						
	Y, or Z, as appropriate.						
	A. Self-insurance costs represent the projected everage loss for the period estimated on the back						
	of the cost of comparable purchased incurance.  8. Self-incurance costs are based on the contractor's experience, relevant industry experience, and						
	anticipated conditions in accordance with accordance principles.						
		represent the projected average lasts for the period.					
	Y. Other, or more than one method 1	<i>P</i>					
	Z. Not applicable						
	Column (6) - Israrance Administrative Experies						
	For each self-instead group plan, or the self-instead portion of purchased incurrence, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.						
1.5	A. Sauscately identified and accumulated in indirect cost pool(s).						
11		and allocated to cost objectives either at the segment end/or on method on a Continuation Short).					
10	C. Not separately identified, but inclu-	led in indirect cost pools). (Describe pools) on a					
	D. Incurred by an incurance carrier or	third party (Describe accumulation and affectation process or					
	e Continuation Short).						
	Y. Other 3/						
	Z. Not applicable						

FORM CASB DS-1 (REV 2/96)

VII - 6

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hern No.		hern d	description			
7.4.0	Deferred Cor compensatio (Mark one.)	mensation, as defined in CAS 9904 n, other than ESOPs, which is charg	415. Does your organization award deferred ed to Federal contracts or similar cost objectives?			
	A	Yes (Complete Ham 7.4.1.)				
	В.	No (Proceed to Hern 7.5.0.)				
7.4.1		telernation. On a continuation she 15, provide the following information	et for all deferred compensation plans, as defined by n:			
	A.	A. The plan name				
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IHS Form. 5500, if any</li> </ol>					
	C. The plan number as separted on IRS Form 5500, if any					
	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	represent the objectives, a plans, provided for	e largest dollar amounts of costs cho provide the information below on a cide information for all the plans. If the	plans are listed under 7.4.1, for those plans which aged to Federal contracts, or other similar cost nonfiniumion whet. Iff there are not more than those are are more than these plans, information should be count for at least \$10% of these determed business until:			
	Α.	Description of Man.				
		Stock Options     Stock Appreciation Rights     Cash Incertive     Other (exclain)				
	B.	teaching on exceeded many in the	ued and the account is fully funded			

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST					
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.	Item description							
7.5.0	Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOP that are charged directly or indirectly to Faderal contracts or similar cost objectives? (Mork one)							
	Α.	A. Yes (Proceed to Item 7.5.1)						
	В.	No iProceed to item 7.6.0	DI .					
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:					
	A.	The plan name						
	8.							
	C. The plan number as reported on IRS Form 5500, H any							
	Indicate where costs are accumulated:     There office     Indicate office     Indicate office							
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.							
	F.	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or Not.)						
	G.	<ol> <li>Indicate whether the ESOP is leveraged or nonleveraged.</li> </ol>						
	H. <u>Valuation of Stack or Non-Cash Assets</u> . Are the plan assets valued on the basis of 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 readily determinable market price.							
	<ol> <li>Exclusions and Dividents. Describe the accounting treatment for fordeliures and dividents, on both allocated and unallocated aheres, in the measurement of ESO coats charged infertily or indirectly to Federal contracts or similar cost objectives each plan identified.</li> </ol>							
		<ul> <li>Administrative Costs. Describe how the costs of administration of each plan listed a identified, grouped, and occumulated.</li> </ul>						

FORM CASE DS-1 (REV 2/96)

VII - 8

	COST ACCOUNTING STANDARDS BOARD		DEFERRED COMPENSATION AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF I	PORTING UNIT			
item No.	Hem description					
7,6.0	Worker's Compensation, Liability, and Property I coverage regarding worker's compensation, Sabi A. Yas (Complete Item 7.6.1	lity and property is	our organization have insurance murance?			
	B. No (Proceed to Part VIII)					
7.6.1	Worker's Compensation, Liability and Property I	isurance Coverage				
	fice and similar gents, sutomobile fisibility and property demage, general fisibility, provide the information below on a continuation these using the codes described below: If there are not more than three policies or self-insurance plans that are applicable to the fine at insurance, provide information for all the policies and self-insurance plans. If there are more than three policies in the 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 altosable to this segment or business unit for each line of insurance identified.)  Description of Line of insurance Coverage:					
	Pulley or Sulf- Cost Cost Swarmen Flan Accountation, Sonio	and Extract . Ave.	Self-Insurance  solid frequence  rage Administrative  ma Exercise			
	America Plan Accountation Seek		4) 60			
	Column (1) - Cost Accumulation					
	Enter code A, B, or Y, as appropriate.					
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/					
	Column (2) - Cost Books					
	Erner code A. B. C. or Y. as appropriate.					
	Purchased Insurance from unrelated third party     B. Self-listurance     C. Purchased Insurance from a captive insurer     V. Other Ji					
	1/ Describe on a Continuation Sheet.					

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

co	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
13	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating 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.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

#### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office
- GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

## 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VIII - 2

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT		
Item No.		Item e	fesoription			
		Type of Expenses or Name of Por	of of Expenses			
83.1	Directly Allos	cated				
	1.					
	(a)	Major functions, activities, and el				
			-			
	- 20		-			
	Major functions, activities, and elements of cost include:					
	(a)		Charles or Cost French			
			-			
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code		
	1.			-		
	(a) Major functions, activities, and elements of cost include:					
	61	Description/Make up of the alloca	ation base:			
			_			
	2.			1200		
	(a)	Major functions, activities, and e	lements of cost include:			
	tho	Description/Make up of the afloc	etion bases			
	100	Decorption water up of the moc	and Marks			
	1					

PART VIII - HOME OFFICE EXPENSES

	DISCLOSURE STATEMENT REGISTED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
ltern No.							
8.3.3	Fesignal Expenses	Aflocation Bass Code					
	tal Major functions, activities, an	nd elements of cost include					
	(s) Description/Make up of the al	Eccation base:					
*40	Transfer of Expenses, If there are normally o						
8.4.0	office, identify on a continuation sheet the d unit incurring the expense.	lassification of the expense and the name of the recording					

cos	ST ACCOUNTING STANDARDS BOARD	PART I - GENERAL INFORMATION					
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
tem No.		Item description					
1.5.0	Identification of Differences Between Cor	ntract Cost Accounting and Financial Accounting Records.					
	List on a continuation sheet, the types of memorandum records and identify the mi records.	f costs charged to Federal contracts that are supported by ethod used to reconcile with the entity's financial accounting					
1.6.0	6.0 Unallowable Costs. Costs that are not reimbursable as allowable costs under the ten conditions of Federal awards are identified as follows: (Mark all that apply and if mo marked, describe on a continuation sheet the major cost groupings, organizations, or using each marked technique.)  6.1 Incurred costs.  A. Specifically identified and recorded separately in the formal fin						
1.6.1	Incurred costs.						
	A. Specifically identi- accounting record						
	B Montified in separ	ately maintained accounting records or workpapers.					
	C identifiable through	th use of less formal accounting techniques that permit audi					
	D Determinable by o	other means. 1/					
1.6.2	Estimated costs.						
		d description (in backup data, workpapers, etc.) which have identified and recognized in making estimates.					
		any other estimating technique employed to provide nition of any unallowable amounts pertinent to the estimate					
	C Other. 3/						
1.7.0	Fiscal Year (Spec reporting purposes, e.g., 1/1 to 12/31.)	city twelve month period used for financial accounting and					
1.7.1		(Specify period. If the cost accounting period used for under Federal contracts is other than the fiscal year identific a continuation sheet.)					
	3/ Describe on a Continuation Sheet.						

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART II - DIRECT COSTS

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
No.	Item	description
	Part	Linzinuctions
	This part covers the three major categorand Other Direct Costs.	rics of direct costs, i.e., Direct Material, Direct Labor,
	contractor should disclose practices based on i charged directly to Federal contracts or similar Other Direct Costs. For example, a contractor nature as "Direct Material" for purposes of pric- for cost reimbursoment, etc.; some other costs and soil another as "Other Direct Costs." In #	scline the three elements of direct costs. Rather, each to own definitions of what costs are, or will be, cost objectives an Direct Material, Direct Labor, or may charge or classify purchased labor of a direct ing proposals, requests for progress payments, claims actor may classify the same cost as "Direct Labor," etc. circumstances, it is expected that each contractor classifications of Direct Material, Direct Labor, and
2.1.0	actually incorporated into the end product; the costs when charged to Federal contracts or sin continuation sheet the principal classes or type	to used here is not limited to those items of material y also include material, consumable supplies, and other that cost objectives as Direct Material. (Describe on a is of material and services which are charged as direct by those which are incorporated in an end product and
2.2.0	Method of Charging Direct Material,	
2.2.1	Direct Charge Not Through an Inventory According to marked, explain on a continuation sheet	ore. Account at: (Mark the appropriate livels) and if more than
	A. Standard costs (Describ B. Actual Custs Y. Otheris) 1/ Z. Not applicable	e the type of standards used.) 1/
2.2.2	Charged Direct from a Contractor-owned Inven- more than one is marked, explain on a continu	tory Account at: (Mark the appropriate live(s) and if tion sheet,)
	A. Standard costs 1/ B. Average Costs 1/ C. First in, first out D. Last in, first out Y. Otherial 1/ Z. Not applicable	
	3/ Describe on a Continuation Sheet.	

FORM CASE DS-1 (REV 2/96) F - 1

	COST ACCOUNTING STANDAR		PART II - DIRECT COSTS
	REQUIRED BY PUBLIC LAW		NAME OF REPORTING UNIT
Item			e constant
No.		Hem o	Sescription
2.3.0	Timing of Charging Direct Mins direct material are charged to marked, explain on a continuat	Federal contracts	propriete line(s) to indicate the point in time at which or similar cost objectives, and if more than one line is
		ders are placed	
	II. When b	oth the material ar	od invoice are received
	C. When m	arteriol is issued a	released to a process, batch, or similar intermediate
			released to a final cost objective
	E. When in	voices are paid	reseased to a ratio cost objective
	Y. Other(s)	1/	
	Z. Not app	licable	
2.4.0	standard cost method, i.e., you	have marked Lin	<ol> <li>IDo not complete this item unless you use s e A of Isem 2.2.1, or 2.2.2. Mark the appropriate one than one line is marked, explain on a continuation.</li> </ol>
2.4.1	Type of Variance.		
	A. Price		
	B. Usage		
		d (A and B)	
	Y Other(s)	19	
2.4.2	Level of Production Unit used t as a basis for accumulating mar	o Accumulate Vari terial variances.	iance. Indicate which level of production unit is used
	A. Plant-wi	de Basis	
	B By Depa	mment	
	C. By Profi	act or Product Line	to:
	Y. Other(s)	υ	
2.4.3	Method of Disposing of Variance of, the disposition of the variance	e, Describe on a	continuation sheet the basis for, and the frequency
2.4.4	Bevisions. Standard costs for o	direct motorials are	e revised:
	A. Semiano	ustly	
	B. Annually	6	
	C. Revised		least once annually
	Y. Other(s)	31	
	1/ Describe on a Continuation	Sheet.	

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II -	DIRECT COSTS						
	REQUIRED BY PUBLIC LAW 100-679	NAME OF	F REPORTING UP	п					
em No.	hen	n description							
2.5.0	Method of Charsing Direct Labor: Whole the appropriate Snelsi for each Direct Labor Category to show how such labor is charged to Federal contracts or similar cost objectives, and if more than on 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 Monufacturing Labor, Engineering Labor, and Other Direct Labor, in order to develop direct labor counts.								
		150	Direct Labor Catago	9009					
		Manufacturing	Engineering	Other Direct					
	A. Individual/actual rates								
	B. Average rates - uncomponented	-	-	1					
	overtime hours included in computation 1/	-		-					
- 2	C. Average rates - uncompensated								
	overtime hours excluded from computation		-						
	D. Standard costs/rates 3/								
- 33	Y. Other(s) 1/								
	Z. Labor category is not applicable								
1.6.0	Variances, from Standard Costs for Direct Labo standard costshirts method, i.e., you have more Mark the appropriate linetid in each column of marked, explain on a continuation sheet.) Type of Variance,	ked Line D of Item	2.5.0 for any d	iones labor category					
			Direct Labor Categor						
1		Manufacturing	Logistering	Other Direct					
	A. Rate								
	B. Efficiency		The same	-					
	C. Combined (A and B)	70700	_	7700.00					
	Y. Other(s) 1/		- C	-					
	Z. Labor category is	-							
	not applicable	-		-					

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

tm No.   2.6.2	Level of Production Unit used to Accumulate Variation as a basis for accumulating the labor variances.  A. Plant-wide basis B. By department C. By product or product line Y. Otheris 1/	description funce, Indicate	which level of p Dest Laker Cates Engineering	roduction unit it use						
No.	Level of Production Unit used to Accumulate Variation as a basis for accumulating the labor variances.  A. Plant-wide basis B. By department C. By product or product line Y. Otheris 1/	Manufacturing	Direct Labor Catego Engineering							
2.6.2	as a basis for accumulating the labor variances.  A. Plant-wide basis B. By department G. By broduct or product line Y. Otherish 1/7	Masufactoring	Direct Labor Catego Engineering							
	By department     By product or product line     Y. Otherisi 3/	Manufacturing	Inglesering							
	By department     By product or product line     Y. Otherisi 3/		-	lifter Caryon						
	By department     By product or product line     Y. Otherisi 3/									
	By department     By product or product line     Y. Otherisi 3/									
	C. By product or product line Y. Otherist 1/									
	Y. Otherisi 3/									
- 3										
	2. Labor Company is not appreciate									
2.6.3	REQUIRED BY PUBLIC LAW 100-678  Rem description  Level of Production Unit used to Accumulate Variance. Indicate which level of production unit is use as a basis for accumulating the labor variances.  A. Plant-wide basis  B. By department  C. By product or goodset line  Y. Otherish 37  Z. Labor category is not applicable  Method of Dispessing of Variance. Describe on a confinuation sheet the basis for, and the frequency of, the disposition of the variance.  Revisions. Standard coats for direct labor are revised:  A. Semiorously  B. Aunually  C. Revised as needed, but at least once annually  The Description of Other Direct Costs. Other significant items of coas directly identified with Federal contracts or about the above changed directly, that is, identified specifically with final cust objectives. Describe on a continuation sheet the principal classes of other costs that the aboves change directly, that is, identified specifically with final cust objectives are similar cost objectives the change is based on:  A. Actual Costs  B. Per Diam Rotes  C. Lodging of actual costs and subsistence are changed direct to Federal contract or similar cost objectives the change is based on:  A. Actual Costs  B. Per Diam Rotes  C. Lodging of actual costs and subsistence at per diem  Other Method 17  Z. Nor Applicable  Credits to Costoset Costs. When Federal contracts or similar cost objectives are credited for the following discurrences, are the rates of direct labor, direct materials, other direct costs and applicable mitreet crosts always the same as these for the original charges? (Mark one line for each objectures, and for each "No" answer, explain on a continuation sheet how the credit differs for the original charges?									
2.6.4	Besisions. Standard coats for direct lobor are re-	vised:								
	A. Semiannually									
	6 Annually									
	C. Revised as needed, but at least once armolly									
	Y. Other(s) 1/									
	P. Otherfol 1/  Description at Other Direct Costs. Other significant items of cost directly identified with Federal contracts or other final cost objectives. Describe on a continuation wheat the principal classes of other costs that are always charged directly, that is, identified specifically with final cust objective, fringe benefits, travel costs, services, subcontracts, etc.		incipal classes of final cost objectives							
2.7.1	When Employee Trovel 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 Diam Rates									
	C. Lodging at actual costs and subsistence at per diem									
	Y. Other Method 1/									
- 1	Z. Not Applicable									
28.0	following discurrentances, are the rates of direct applicable indirect costs always the same as the circumstance, and for each "No" answer, explain	labor, direct man	terials, other dire of charges? (Ma	cody identified with Federal heat the principal classes of kally with final cust objective right diseases and contract the federal cont						
	Geografican	A.	Yes B.	Mrs. Z. Hart Assolitat						
	(al Transfers to other jobs/contracts	-								
		9		_						

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT No. Item description <u>Criteria for Determining How Costs are Charged to Federal Conseasts Or Similar Cost Objectives.</u> 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. 3.1.0 Treatment of Costs of Specified Functions, Elements of Cost, or Treasactions, . For each of the functions, elements of cost or transactions listed in teens 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 2 in those lines that are not applicable to you. Also, specify the namelal of the indirect poolisi las label in 4.1.0, 4.2.0 and 4.3.0! for each function, element of cost, or banacetics coded E or F. If Code E. Sametimes direct/Sometimes indirect, is used, explain on a continuation short the circumstances under which both direct allocations are made.) 3.2.0 Treatment Code A. Direct material E. Sometimes direct/Sometimes indirect B. Direct labor F. Indirect only C. Direct material and labor Y. Othersto J/ D. Other direct costs Z. Not applicable Functions, Elements of Cost, or Transactions Related to Direct Material 3.2.1 Treatment Code Name of Pool(s) fal Cash Discounts on Purchases (b) Freight in (c) Income from Sale of Scrap (d) Income from Sale of Salvage (e) Incoming Material Inspection (receiving) (t) Inventory adjustment (g) Purchasing Trade Qiscounts, Refunds, Rebates, and Allowances on Purchases thi

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Short.

		UNTING STANDARDS BOARD	PART III - DIRECT	VS. INDIRECT COSTS				
		DOSURE STATEMENT DBY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.	hem description							
3,2.2		lements of Cost. one Related to	Treatment Code Name of Pool					
	tel	Incentive Compensation	Press					
	(6)	Holiday Differential (Priemium Pay)	200-					
	(c)	Vacation Pay	*****					
	(d)	Overtime Premium Pay						
	(e)	Shift Premium Pay						
	19	Pension Costs		-				
	(g)	Post Retirement Benefits Other Than Pensions	-					
	th)	Health Insurance	- TOTAL					
	GI -	Life Insurance						
	G)	Other Deferred Compensation 1/	20.00					
	(%)	Training	0.02					
	69	Sick Leave						
		on a Continuation Sheet.						

### PART III - DIRECT VS. INDIRECT COSTS

	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
iem io.	hem description							
3.2.3	Functions, El- or Transaction	ements of Cost. ns - Macellancous	Treatment Code	Name of Poolisi				
	(m)	Design Engineering (in-house)		-				
	(0:1	Drufting (in-house)						
	601	Computer Operations (in-house)						
	(d)	Contract Administration	0.000					
	(e)	Subcontract Administration Costs						
	en	Freight Out (Tinished product)		S. Contract				
	(9)	Line for production) Inspection		5				
	thi	Packaging and Preservation	-	-				
	00	Preproduction Costs and Start-up Costs						
		Departmental Supervision	-					
	(6)	Professional Services (consultant fees)						
	80	Purchased Labor of Direct Nature (on premises)						
	ţm0	Purchased Labor of Direct Nature (off premises)	-					
	(n)	Rearrangement Costs	-					
	tot	Bework Costs						
	fot	Royalties						
	(q)	Scrap Work	200	-				
	6:1	Special Test Equipment						
	fsl	Special Tooling						
	(1)	Warranty Costs						
	(us)	Rental Costs		7.00				
	(w)	Travel and Subsistence		100				
	(m)	Employee Severance Pay						
	(4)	Security Guards						

#### FORM CASS DS-1 (REV 2/96)

	DIS	CLOSUE	S STANDARDS BOARD E STATEMENT BILIC LAW 100-679	100000000000000000000000000000000000000	INDIRECT COSTS REPORTING UNIT
itom No.			Ham de	acription	
	anniouseless in	of course	e of this part, indirect costs have water indirect costs. (ii) several o	and administrative	o three categories: \$1 manufacturing, (S&A) expenses, and (#) service contours used in this part, refers only to the
	first category o	yt indiced	i conta.		nection with frame 4.1.0, 4.2.0 and
43.0	(USA) expens business unit several pools pool listed ind objectives. A	Total sirect and sy Value input subco Total input subcor Prione tabor Proce orech see, that may have such as a ficete tho to, for a	if the overhead pools, i.e., pools are allocated to five cost objects a cety a single pool recompacts newsfacturing overhead, engines have used for allocating such p	ves without any it g all of its sweets ring overhead, ma coled expenses to major functions, it	Direct labor dallars Direct labor hours In the proper leaves Direct labor hours Direct labor hours Direct labor leaves Units Direct expensed Units of production Debect restricted cont Total payrol dollars (direct and induced emplayee) Meadocart or surribor of emplayee General direct emplayees) Square fact Otherful, or more than one basis Structure on a continuation sheet. Fool not applicable orther than general and administrative normalized allocations. A regener or and costs or shematively in ring hose stantal handling overhead, etc. For one or Fooler deviations or similar cost pethylias, and elements of cost includes delitional space is required.
		(m)	Major functions, activities, as elements of cost includes:	<u>.</u>	Allocation Sens. Cods
		Di	DescriptionWake up of the allocation bene-	-	

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

	DISC	LOSURE	STATEMENT	NAME OF REPORTING UNIT		
	REQUIRED	BY PU	BLIC LAW 100-679	Notice of Resoluting Gall		
tern No.	Item description					
4.1.0	Continued.			Allocation Base Code		
	2.	90-0				
		(10)	Major functions, activities elements of cost included			
		(6)	Description/Make up of the affocation base:	te .		
				<u> </u>		
4.2.0	that describe selected indi cost objective activities, as if direct labo	e(a) the icase the res. Al- id eleme or dollars	manner in which G&A exper threefs) used for allocating to, for each category of pos- onts of cost included, and its are used, are fringe benefit	(a), Select among the three categories of pools beloness are allocated. For each category of pools's such poole's opponents to Fedoral contracts or similar list selected, indicate (a) the major functions, of the make up of the allocation baseful. For example is included? He atotal cost input base is used, in the usion sheet if additional species in required.		
	2000			Allocation		
	Sing	is Poul!	Containing G&A Expenses O	nly Bins Code		
	fal		or functions, activities, and sents of cost included:	_		
		) <del>-</del>				
	(ы	Des	cription/Make up of the alloc	ation base:		
		-				

FORM CASE DS-1 (REV 2/96)

IV - 2

			PART IV - INDIRECT COSTS		
REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT		
Item description			description		
Continued. Single	e Prol C	ortaining Both GSA and No	n-G&A Expenses	Allecation Base Code	
tab	Major	functions, activities, and nts of cost included:			
(6)	Descr		rtion base:		
Spec				Allocation Base Code	
1.	_			-	
	(a)				
	њ	Description/Make up of t	he allocation base:		
2.			_	-	
	(a)	elements of cost include	±.		
	(64)	Description/Make up of	the allocation base:		
1					
	Continued. Single tal	DESCLOSURE REPORT OF THE PROPERTY OF THE PROPE	Continued.  Single Psot Containing Both G&A and No  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocal special Aflocations  1.  (a) Major functions, activities elements of cost included  2.  (a) Major functions, activities elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements elements of cost included elements elemen	DESCRIPTION NAME OF REPORTING  THE MAJOR PUBLIC LAW 100-679  Them description  Continued.  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  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:	

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

No.	Item descript
4.3.0	Service Center and Expense Pool Allocation Bases.

Service centers are dependent or other functional units which perform specific technical and/or administrative services primarily for the brankli of other units within a reporting unit. Expense pools are pools of indirect costs that we eshouted primarily to other units within a reporting unit. Examples of zervice centers are determined centers, never content of the processing centers, reproduction services and conversations services. Examples of expense pools are use and occupancy pools and fringe benefit pools.

#### Cetosory Code

Satesony Code

Generally, costs incurred by such centers or posts are, or can be, charged or allocated 51 partially to specific fixed cost objectives as direct costs and partially to other indirect cost posts (such as a manufacturing overhead pool for subsequent realiscation is award fixed cost objectives, refurnd to borain as Category "A", and (6) soly to several other indirect cost pools truch as a manufacturing overhead pool, engineering overhead pool and GMA superus pool for subsequent realiscation to several final cost objectives, referred to ferrain as Category "B".

Some service certiers or expense pools may use predetermined billing or conting rates to charge or afforcate the costs (Rate Code A) while others may charge or afforcate on an actual basis (Rate Code II).

List all the service centers and expense pools and error in column (1) Code A or B to indicate the category of pool. Exter in Calarin (2) one of the Allicention Base Code A through F, or Y, Intel on Propg. to indicate the base used for charging or allocating service center or expense pool costs. Exter in Column (2) Risc Code A or B to despite the cacing method used. Also, for each of the cartiers and pools indicate did the major hancform, activities, and simplements of cost incharted, and of the cartiers and pools indicate did the major hancform, activities, and simplements of cost incharted, and the major hancform, activities, and simplements of cost incharted, and the major hancform about II additional space in required.

Allocated Allocates and Allocates are all the cartiers and provided and the cartiers are all the cartiers and activities and activities and activities are allocated and the latest and the cartiers are allocated and the cartiers are allocated and the cartiers are allocated and the cartiers and activities are allocated and the cartiers are allocated a

	ice Center or series Pool	Category Code 111_	Base Code JZL	
-		_	-	
(40)	Major functions, activities, and disminits of cost included:			
84	Description/Make up of the allocation base:			
-		-	-	
(4)	Major functions, activities, and elements of cost included:			
	100 000 000 000 AAO 000 1000			
0.0	Description/Make up of the effocation base:			

FORM CASE DS-1 (REV 2/96)

IV - 4

	COST ACCOUNTING STANDARDS ROARD	PART IV - INDIRECT COSTS
REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT
pera.	her her	n description
4.4.0	outsing rates are used to sharps costs of service or sest pools (Rate Code A in Column (3) of New 6.3.4 Smoth and if more than one is marked, explain on a A. Provised to users on the b	region or Discription(). Where predetermined billing or times and expense pools to Federial contracts or other lindin (), verlances from actual costs are: Mark the appropriate contribution sheet.] and of charges mode, at least once amountly indirect only pools () at least once amountly
	Y. Other(s) 1/ Z. Service center is not applic	
4.5.0	Application of Overhead and GAA Rates to Specifie	Transactions or Contr.
	This item is directed to ascertaining year precise in special situations where, in line of establishing a separate indirect cert peol, affection is made from an established everhead or GSA pool at a rate other than the normal field sets for the total traction of stack in special effectives. We terms "less than field stats" or "enser than full stats" should be used to describe the precise. The terms do gay apply to situations where, so is some cause of off-site extribitions, etc., a repress indirect cert pool and base are used and the rate for such activities in lower than the "in-boson" rate.	
	For each of the transactions or costs fitted below, extense of the following codes to indicate year indirect cost effective precision with respect to that transaction or cast. If Code A, half note, is arread, identify on a continuation wheat the postful experted under form 4.1,0, 4.2,0, and 4.3,0, which are applicable. If Code B or C, lost than or more than the full note, is entered, describe on a continuation short to major types of expenses that are control by such exist.	
	applicable. If Codes it or C, less than or more than major types of expenses that are covered by such a	the full rate, is entered, describe on a continuation short t
	major types of expenses that are covered by such a	the full rate, is entered, describe on a continuation short t
	major types of expenses that are covered by such of  A. Full rate  B. Special adocution at less than full rate	the full rate, is entered, describe on a continuation short to rate.
	major types of expanses that are covered by such of  A. Full rate  B. Special allocation at less than full rate  Z. Transportion or cost	the Mal rate, is entered, describe on a continuation short treats.  Rate Code  C. Special ofocation at more than tull rate D. No overhead or G&A is applied
	major types of expenses that are covered by such of  A. Full rate  B. Special adocution at less than full rate	the full rate, is entered, describe on a continuation short to resta.  C. Special of continue of more than full rate D. No overhead or GAA is applied in not applicable to reporting unit.
	major types of expenses that are covered by such of  A. Full rate  B. Special advantion at less than full rate  Z. Transaction or cost  Transaction or Cost to Which	the Mal rate. Is entered, describe on a continuation short tests.  Rate Code  C. Special effection at more than tall rate D. No provinced or GAA is applied in not applicable to reporting unit  Rate  Rate
	major types of expenses that are covered by such of  A. Full rate B. Special adocurrion at less than full rate E. Transaction or cost Transaction or Cost to Which bedient Costs May be Alberted fail Subcontract costs BO. Purchased Labor	the Mail rate. Is entered, describe on a continuation short tests.  Rate Code  C. Special effection at more than tolk rate D. No everland or GAA is applied in not applicable to reporting unit  Face Code
	major types of expenses that are covered by such a  A. Full rate  B. Special allocation at less than hall rate  Z. Transaction or cost  Transaction or Cost to Which  Indicate Costs Mars No. Allocated  to Subsectived costs  B) Purchased Labor  60 Government-barrieled materials	the Mail rate. Is entered, describe on a continuation short tests.  Rate Code  C. Special effection at more than tolk rate D. No everland or GAA is applied in not applicable to reporting unit  Face Code
	major types of expenses that are covered by such a  A. Full rate B. Special adocurrion at less than full rate Z. Transaction or cost Transaction or Cost to Which bedient Costs Mins be Absorbed full Sub-contract costs BD. Purchased Labor GD. Government-beniched materials (4) Set-contract out to the cost of	the Mail rate. Is entered, describe on a continuation short tests.  Rate Code  C. Special effection at more than tolk rate D. No everland or GAA is applied in not applicable to reporting unit  Face Code
	major types of expenses that are covered by such a  A. Full rate  B. Special allocation at less than full rate  E. Transaction or Cost to Which Indicat. Costs Mars be Affected  to Subcontract costs  BD. Purchased tabor  GO-warmanni-barriolited materials  (d) Self-constructed dispreciable session  to Lobor up institution of most to  to Lobor up institution of most to  to Lobor up institution of most to	the Mail rate. Is entered, describe on a continuation short tests.  Rate Code  C. Special effection at more than tolk rate D. No everland or GAA is applied in not applicable to reporting unit  Face Code
	major types of expenses that are covered by such a  A. Full rate  B. Special allocation at less than full rate  E. Transaction or cost  Transaction or Cost to Which belows Costs Mars Re. Allocated  fol Subvestment costs  B) Purchased Labor  Government-benichted materials  full Seit-constructed depreciable acust  fol Seit-constructed depreciable acust  fol Color and substallation of another  B) Off-ship work  full lettoropyparticipment bentsfore out	the Mil rate, is entered, describe on a continuation short inerts.  Rate Code  C. Special obscarion at more than full rate  B. No overfixed or GAA is applied  in not applicable to reporting unit  State  Code
	major types of expenses that are covered by such a  A. Full rate B. Special adocution at less than full rate E. Transaction or cost Transaction or Cost to Which bedient Costs Mins be Albertied  5ab Subsectract costs BD Purchased labor 65 Government-benished materials 5th seed controlled materials 5th seed cost period dispreciable asset 5th Labor on installation of server 65 Off this work 5th letteropysizational transfers out the recompositional transfers out the recompositions about the besit used to chapt the cost or price of inter	the full rate. Is entered, describe on a continuation short in retails.  Rate Code  C. Special officerion at more than full rate D. No provinced or GAA is applied in not applicable to reporting unit  Factor Code  v  so indicate on a by you as transferore oppredictions
	major types of expenses that are covered by such a  A. Full rate  B. Special efocution at less than full rate  E. Transaction or Cost to Which inclinate Casts Man he Absorbed  for Purchased tabor  60 Purchased tabor  60 Purchased tabor  60 Severament-banded restricted  for I have such  full later on installation of series  61 bit contributed depreciable sever  62 Intercognizational transfers out  full return preferrational transfers out  full series repetition and the besit used  for the series of the cost or price of size  transfers to Federal contracts or is  objectives. If the charge is based  whether the transfers's G&A says  6 Other transactions or costs (Erice  6 Other transactions or costs (Erice  6 Other transactions or costs (Erice	the full rate. Is entered, describe on a continuation short in retails.  Rate Code  C. Special offscarion at more than full rate D. No provinced or GAA is applied in not applicable to reporting unit  Factor Code  so indicate on a by you as transferred appreciation on a by you as transferred appreciation on a cont, indicate one cont, indicate one cont, indicate one cont of the control of the code of the Code of
	major types of expenses that are covered by such a  A. Full rate  B. Special electrics at less than full rate  E. Transaction or cast  Transaction or Cast to Which Indiana Casts Mare he Allocated  Soll-purchased Labor  For Covered Labor  Covered Labor  For Covered Labor  Covered Labor  The Covered	the full rate. Is entered, describe on a continuation short in retail.  Rate Code  C. Special offscarion at more than full rate D. No provinced or GAA is applied in not applicable to reporting unit  Factor Code  so indicate on a by you as transferred appreciations in our application on a by you as transferred appreciations on a cost, indicate one cost, indicate one cost, indicate one cost, indicate one thing or courts to which the full rate is costs on a sessible the major
	major types of expenses that are covered by such a  A. Full rate  B. Special allocation at less than full rate  E. Transaction or Cost to Which belond, Costs Mars to Allocated  to Subsectived costs  BD. Purchased Labor  G. Government-beniched materials  to I self-constructed depreciable asset  to I self-constructed depreciable asset  to I self-constructed depreciable asset  to I self-constructed depreciable asset  to I self-constructed depreciable asset  to I self-constructed depreciable asset  to I self-constructed depreciable asset  to I self-constructed depreciable asset  to I self-constructed transfers out  between the self-constructed as of  the temperature to Federal constructs or of  other transactions or costs (Drive  Est I the care of the transactions or  self-constructions or the self-constructions  to the self-construction or more to  applied. Lets such transactions or more to  applied. Lets such transactions	the full rate, is entered, describe on a continuation short retain.  Bate Code  C. Special offocation at more than full rate D. No overhead or GAA is applied is not applicable to reporting unit:  Fate Code  so indicate on a by you as transferred appreciational assistance on a by you as transferred appreciational assistance on a cost, indicate one cost, indicate one cost, indicate one cost in which ten full rate is costs on a accuste the major h a rate. If there

Item

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

No.	nem description		
4.6.0	Independent Research and Development (RRD) and Bist and Proposal (RRP) Costs. Definitions of and requirements for the allocation of IRRD and BISP costs are contained in 48 CFR 9904.420. The field rate of all allocable manufacturing, engineering, and/or other overhead is applied to IRRD and BISP costs are IRRD and BISP projects were under contract, and the "burdened" IRRD and BISP costs are (Mark appropriate line)s).		

Allocated to Federal contracts or similar cost objectives by means of a composite pool with G&A expenses.

Allocated to Federal contracts or similar cost objectives by means of a n. aeparate pool.

Transferred to the corporate or home office level for reallocation to the benefiting segments. C.

Y. \_\_\_\_ Other 1/

Not applicable Z

Cost of Copital Committed to Facilities. In accordance with instructions for Form CASS-CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark onc.) 4.7.0

On a basis identical to that used to absorb the actual depreciation or amortization from these facilities; land is assigned in the same monner as the facilities to which it relates.

On a basis not identical to that used to absorb the actual depreciation or amerization from those facilities. (Describe on a confinuation sheet the difference for each step of the allocation process.)

 By the "alternative affocation process" described in instructions for Form CASB-CMF. C.

Z. \_\_\_ Not applicable.

1/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

IV - 6

DISCLOSURE STATEMENT	
REQUIRED BY PUBLIC LAW 100-	79

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT No. Item description Where a home office either establishes practices or procedures for the types of costs covered in this Part or brown and then allocates these costs to its segments, the home office may complete this Part to be included in the automission by the segment as indicated on page 69.4.

General Instructions. Depreciping Tangible Assets for Government Contract Costing. (For each of the asset categories lated on Plage \_\_\_\_, enter a code from A through H in Column (1) describing the method of depreciption (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 properly units; and a Code A, B or C in Column (4) infecting 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.) 5.1.0 Column (1)-Depreciation Method Code Column (2)-Useful Life Code Replacement experience organized by expected changes in periods of usefulness.
 Term of Lease
 C. Estimated on the back of Amet Guidelines under letternal flavence Processor. A. Straight Line
B. Declaring balance
C. Summit the years digits
D. Machine hours
E. Unit of production
F. Expensed at acquisition F. Expressed of Adaptation G. Use charge H. Method of deprediction used under the against black before the Proceder's Y. Other or most then one method 31 Z. Asset category is not applicable. Procedures

Y. Other, or more than one method 1/ Column [4]-Residual Value Code Column (3)-Property Units Code Recidual value is estimated and deducted
 Recidual value is covered by the depreciation method it.g., decilining balance
 Recidual value is estimated but not deducted in accordance with the provisions of 48 CPR \$904.409 \$1.7
 Other or more than one method 3/ A. Individual units are accounted for A. Individual traits are economical for separately as personned to groupe of except with similar service flows.

C. Applied to groupe of extents with verying service flows.

Y. Other or more than one method. J.!

1/ Describe on a Continuation Short.

### PART V - DEPRECIATION AND CAPITALIZATION PRACTICES COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENY REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT No. Item description Depreciation Useful Properly Method Lile Units Code Code Code [1] [2] [3] 5.1.0 Continued. Residual Value Code (1) Asset Category Land improvements Building Building improvements Lanabudi improvements Machiney and equipment Fundancy and equipment Fundancy and equipment Fundancy and equipment Foreign and trucks Programming/reprogramming costs Protess and dies Tools Other depreciable most categories Emer Code Y on this like if other asset categories are used and enumerate on a continuation abest each such asset certainy and the applicable codes. Otherwise enter Code Z.) Depreciption Practices for Starting, Financial Accounting, and Instant Tax. Are depreciation practices the same for costing Federal contracts as for financial accounting and income too? (Mark either (A) or (B) on reck lines under Financial Accounting and income Tax. Not-for-profit organizations need not complete this item.) 5.2.0 A. Yes B. No **Enancial Accounting** (a) Methods A. Yss (b) Useful lives

FORM CASE DS-1 (REV 2/96)

(c) Property units
(d) Residual values
Income Tax

(e) Methods
(f) Useful lives
(g) Property units
(h) Besidual values

V-2

Item No.	REQUIRED	BY PUB	STATEMENT LIC LAW 100-679			
No.				NAME OF	REPORTING UNIT	
		Item description				
5.3.0	Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federal combacts?					
.755	fully Deprecia (Mark pne.)	ated. Ass	ats. Is a usage charge for	fully depreciated	assets charged to Federal contracts	
	Α.		Yes 1/			
1	В.		No			
	2	-	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.					
	Α.	-	Credited or charged curre depreciation of the asset		overhead or G&A pools to which th	
	Taken into consideration in the depreciation cost basis of the new items, where trade in is involved.					
1 4	c.		Not accounted for separa	stely. But reflecto	d in the depreciation reserve accoun	
	γ.	-	Otherisk 1/			
	Z.		Not applicable			
5.5.0	Controllection or Expermine of Specified Cross. (Mark one line on each them to indicate your practices regarding explicitization or expensing of specified costs incurred in connection with capital assets. If the same specified cost is cometimes expensed and sometimes explaisived, mark both lines and describe on a continuation sheet the circumstances when each method is used.)					
	Çı.	9		. Expressed	B. Capitalized	
	(a)	Freigh	nt in	-		
	061	Sales	taxes	-	_	
	(c)	Escis	e taxes		11	
	140	Archi	tect-engineer from		-	
	(e)	Overt	haults (extraordinary repairs		33	

## 

FORM CASB DS-1 (REV 2/96)

V - 4

		UNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS		
		LOSUILE STATEMENT BY PURLIC LAW 100-679	NAME OF REPORTING	UNIT			
tem No.		ltem o	fescription				
	99 TS	Part M	Instructions				
		re a home office either establishes p					
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	sts to its segments, the hom	e office may	complete		
6.1.0	each column	thereing and Crediting Vacation, Holi of Items 6.1.1, 6.1.2, 6.1.3 and 6. or unpaid vacation, holiday, or sick p sheet.)	1.4 to indicate the method is	ised to charg	e, or credit		
	2000			Salar	ied		
الوروب	1227 6-72-72	201020200	2001000	Non-			
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1.		
	A.	When Accrued (earned)	200	200	828		
	В.	When Taken	-				
	Υ.	Otherix) 2/	22.5	-			
6.1.2	Charges for Holiday Pay						
	Α.	When Accrued (carned)					
	B. When Taken						
	Υ.	Other(s) 2/		-	-		
6.1.3	Charges for Sick Pay						
	Α.	When Accrued (earned)					
	В.	When Taken			1200		
	Y.	Otherical 2/	-				
6,1,4	Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay						
	Α.	Credited to Accounts Originally					
	В.	charged at Leact Once Annually Credited to Indirect Cost Pools	-				
	c.	at Least Once Annually Comied Over to Future Cost	-	335.78			
		Accounting Periods 2/	<u> </u>		described.		
	Y.	Other(s) Z/		-			
	Z.	Not Applicable			-		
	1/ For the definition of Non-exempt and Everet salaries, see the Fair Labor Standards Act. 29						
		the definition of Non-exempt and Ex C. 206.	empt salaries, see the Fair L	abor Standan	s Act, 29		

#### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

	DISCLOSURE STATEMENT				
	REQUIRED BY P	JBLIC LAW 100-679	NAME OF REPORTING UNIT		
Hem No.	Hem description				
62.0		(Mark the appropriate line(s)	Benefit Plans, Costs of such plans are charged to and if more than one is marked, explain on a		
	Α.	When actual payments a	ne made directly to employees		
	8	When accrued (book acc	mal or funds set aside but no trust fund involved)		
	C	When contributions are r	nade to a nonforfeitable trust fund		
	D	Not charged			
	Y	Other(s) 1/			
	Z	Not applicable			
63.0	Severance Pay and Early Determent. Costs of normal tumover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other perfinent procurement regulations, which are charged directly on Indirectly to Federal contracts, are based on: IMark the appropriate linetal 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 or miscel setting services, wh	laneous receipts, such as re-	<ul> <li>it indicate the method used to account for renues from renting real and personal property or ellocated to Federal contracts. If more than one is</li> </ul>		
	<b>^</b>	The entire amount of the which related costs have	receipt is credited to the same indirect cost pools to been charged		
	B	related part of the receip	receipt includes an allowance for profit, the cost- t is credited to the same indirect cost pools to which charged; the profits are credited to Other		
	c	The entire amount of the Income	receipt is credited directly to Other (Miscellaneous)		
	Y	Other(x) 3/			
1	z	Not applicable			
	1/ Describe on a C	ontinuation Sheet.			

FORM CASS DS-1 (REV 2/96)

VI - 2

	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT		
item No.		escription			
6.5.0	Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities are forth in FAR 31.2. (Mark the appropriate linels) to indicate the practice followed in accounting for the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)				
	Α		o an employee-welfare organization or fund; such & applicable costs such as depreciation, heat, light		
	B	Same as above, except the proceeds are not reduced by all applicable costs			
	c	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	Otherist 1/			
	z	Not applicable			
	1/ Describe on a C	Continuation Sheet.			

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates 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.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of parallel plans where costs are charged to Federal contracts or similar cost objectives: (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

FORM CASE DS-1 IREV 2/961

1/ Describe on a Continuation Short.

V8 - 1

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Nem description				
7.1.1	General Plan I	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following		
	Α.	The pion name			
	8.	The Employer Identification Number (	(SN) of the pien aponaor sa reported on IRS Form 5500, if		
	C.	The plan number as reported on HS i	Form 5500, if any		
	D.	is there a funding opency established	for the plan?		
	E. Indicate where costs are accumulated: III Home Office (2) Segment				
	F.	if the plan provides supplemental box	refits to any other plan, identify the other plants).		
	begant doller sheet the bas fiscal year. O three plans, is	amounts of costs charged to Faderal con is for the contribution (including treatmo f there are not more than three plans, p	. or 7.1.0.8.2.c., for those plans which repeated the inducts or similar cost objectives, describe on a continuation of of dividends, credits, and beninking legisled for each switch information to all the plans. If there are more than plans that in the appropria account for at foot 50 percent is segment or business unit.)		
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)		
7.1.3	Defined-Benefit Menial. Where numerous plans are ficted under 7.1.0.8. (sackating certain defined-benefit plans testaled as defined-contribution plans reported under 7.1.0.8.2.b. and 7.1.0.8.2.c.), for those plans which appeared the largest define removals of costs charged to Pederic contracts, perceids the information repeated before on a conflictation short. (If there are not than those plans, provide information for all the plans. If there are an area than those plans that those plans, information should be provided for those plans that if the apprepriate account for all that Dispectant of those defined benefit plan costs absorbed to this expension or believes until:				
		used to value annitary benefits, for a accurried value of assets. Also, if ap-	actuarial cost method used, including the cost method(s) such plan, include the method used to determine the plicable, include whether normal cost is developed as a lev-		
	1	dollar amount or an a level percent of you-go.".	f sulary. For plana listed under 7.1.0.8.1.b., enter "pay-os		
	В.	you-go".  Actuated Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description.	events or conditions for which significant actualist.  De not include the current owners values of the or of the basis used for determining those numeric values, relate the velicity of an actuariof assumption. For plans		
	в.	yea-go." Anticatal Assumptions. Describe the accomplishes we made for each plan accomplishes we made for each plan accomplishes, but provide a description that, describe the critical most to ex- liated under 7.1.0.8.1.3 with "root Marker Value of Eurobas Accesses Asse on the basis of a really determinable white. If on, describe here the mark when If on, describe here the mark	terreface conditions for which significant actualist. Do see include the current current values of the on of the leasts could be determining these remotic values, relate the validity of an actuarial assumption. For places, applicable 1. <a "not="" a="" agree="" agreey="" along="" and="" anteroffeet.="" are="" basis="" but="" climate="" date,="" describe="" description="" determinate="" each="" essemptions,="" for="" foreign="" have="" href="https://do.do.org/10.1007/j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.&lt;/td&gt;&lt;/tr&gt;&lt;tr&gt;&lt;td&gt;&lt;/td&gt;&lt;td&gt;&lt;/td&gt;&lt;td&gt;yea-go." if="" if<="" made="" market="" no,="" of="" plan="" price.="" provide="" reality="" statemptions="" td="" the="" to="" used="" v.7.1.0.5.1.0="" value="" value.="" visit="" with=""><td>Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable."  <u>https://do.do.commons.org/do.do.commons.org/do.do.commons.org/do.do.commons.org/do.commo</u></td></a>	Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable." <u>https://do.do.commons.org/do.do.commons.org/do.do.commons.org/do.do.commons.org/do.commo</u>	
	c	yea-go." Antiagli Ansuration. Describe the accomplisors are made for each plan accomplisors, but provide a description accomplisors, but provide a description that, describe the critical most to estate that, or the state of the critical trade or estate that or the state of the critical Accept As on the basis of a really determinable when it was, describe how the mark really determinable market price. It bests for Cornectation, indicat  1. As absorbed performed the:	t events or conditions for which significant actualist. Do not include the current current values of the on of the basis used for determining these numeric values, makes the validate of an actualist assumption. For piece applicable, act, findicate it all assets of the funding agency are valued a name of the market piece. If yes, indicate the basis for the market of crisical and of the funding agency are valued or plant titled under 7.1.0.3.1.1., enter "and applicable". In whether the cost for the segment is determined as:		

PART VII - DEPENDED COMPENSATION

	COST ACCO	UNTING STANDARDS BOARD	AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Hem description					
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part o system, report that plan under 7.3.0.	on lincholing past retirement health care ben- niling method used to determine the costs on Federal contracts or similar cost objectives, an employee group insurance plan that cover Mark applicable linebal and enter number of p	d the Where is (ans.)		
	A. B. C. D. E. Y. Z.	Merbel Used to Statemine Costs Accrusing Accounting Cash (spe-se-you-go) Accounting Purchased Insurance from Capthe Sad I-morance find-using insurance obtained through Capthe Insurant Terminal Funding Other J/ Not Applicable (Proceed to	l heurer c			
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IR RS Form 5500, If any ed reserve extablished for the plan?			

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VII - 3

F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 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 1988 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.

No. 7.2.2 PRS large the info	Plants). ext dollar information respions to	Where numerous plans are listed to amounts of costs charged to Fede in below on a continuation sheet, all the plans. If there are more that in the aggregate account for at usiness unit.)  Actuariol Cost Method, Identify benefit, as appropriate, include assets, identify the amortization under 7,20.8, enter "cash acco" terminal funding" and identify the Actuariol Assumptions. Describe actuarial accomptions are made values of the assumptions, but a these numeric values. Also, describing. Provide the following in funding.	for each plan. Do not include the current numeric revisite a description of the basis used for determining cribe the criteria used to evaluate the validity of an under 7.2.0.8, or 7.2.0.F., enter "not applicable".				
7.2.2 PRS large the info these	est dollar informatic emotion for se plans di ment or b A.	Where numerous plans are listed to amounts of costs charged to Fede in below on a continuation sheet, all the plans. If there are more that in the aggregate account for at usiness unit.)  Actuariol Cost Method, Identify benefit, as appropriate, include assets, identify the amortization under 7,20.8, enter "cash acco" terminal funding" and identify the Actuariol Assumptions. Describe actuarial accomptions are made values of the assumptions, but a these numeric values. Also, describing. Provide the following in funding.	ander 7.2.0. for those plans which represent the real contracts, or other similar cost objectives, provide 88 there are not more than three plans, provide for them three plans, information should be provided for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used. If any, for plans fixed under 7.2.0.F., enter he amortization methods and periods used, of any, or the plans fixed under 7.2.0.F., enter the amortization methods and periods used, if any, or the exerts or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbit the critical used to resulate the validity of an under 7.2.0.B, or 7.2.0.F., exter "not applicable".				
the info	est dollar informatic emotion for se plans di ment or b A.	amounts of costs charged to Fede in below on a continuation sheet. If the plans. If there are more to the department of the surface wishess unit. Actuarid Cost Method, Identify benefit, as appropriate, Include assets, Identify the amortization under 7.2.0.8., enter "cash accontential funding" and identify the Actuarid Assumptions, Described actuarid assumptions, Described values of the assumptions, but in these numeric values. Also, des actuarial assumption. For plans funding. Provide the following in	rel contracts, or other similar cost objectives, provide till there are not more than three plans, posvide han three plans, information should be provided for least 80 percent of those Pitti costs attocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any, For plans listed sunting." For plans listed under 7,2,0,F, enter the amortization methods and periods used, if any, et the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbit the critical used to sevaluate the validity of an under 7,2,0,8, or 7,2,0,F, enter "not applicable".				
	В.	benefit, as apprepriate. Include assets, Identify the ameritarism under 7,2,0.8., enter "cash accr "terminal funding" and identify a factuarial assumptions. Describeratural assumptions are made values of the assumptions, but it these numeric values. Also, describerations, but assumption. For plans funding. Provide the following its provides assumption.	the method used to determine the actuardal value of methods and periods used, if any. For plans fixted sunding?. For plans fixted under 7,2,0,F, enter to emortization methods and periods used, if any, the emortization methods are periods used, if any, the emortization methods are which significant for each plan. Do not include the current numerio possible a description of the basis used for decembing orbit the critical used to sessiate the validity of an under 7,2,0,8, or 7,2,0,F, enter "not applicable".				
	0000	actuarial assumptions are made values of the assumptions, but a those numeric values. Also, des actuarial assumption. For plans funding. Provide the following	for each plan. Do not include the current numeric provide a description of the basis used for determining cribe the criteria used to evaluate the validity of an under 7.2.0.8, or 7.2.0.F., enter "not applicable".				
	c.		actuarial accumptions are made for each plan. Do not include the current remeries values of the assumptions, but provide a description of the basis used for decermining these numeric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.F., enter "not applicable".				
	C. Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".)						
		e.g., full funding of the a rules.  2. Briefly describe the fund 3. Are all assets valued on yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of				
	D.	Basis for Cost Computation, Inc	Scale whether the cost for the segment is determined				
		An allocated portion of t     A separately computed i     those segments.	the total PRB plan cost PRB cost for one or more segments. If so, identify				
	<ul> <li>E. <u>Forfeitability</u>, Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</li> </ul>						
	Z.	Not applicable, proceed	to item 7.3.0.				

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes 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 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) 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: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD percent of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. az appropriate.

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

VII - 5

## COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journey, Reting Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retertion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable. 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan sponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred 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 these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this argument or business units: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occured and the account is fully funded Costs charged when occured and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

VII - 7

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST		
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		Item description			
7.5.0	Employee Stock Ownership Ham: (ESOPs), Does your organization make constitutions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)				
	A.	Yes (Proceed to Item 7.5.	1)		
	8.	No iProceed to hern 7.6.0	H		
7.5.1	General Plan	Information. On a continuation she	set, for all ESOPs provide the following information:		
	Α.	The plan name			
	<ol> <li>The Employer Identification Number (EIN) of the plan sponger as reported on IRS Form 5500, If any</li> </ol>				
	C.	C. The plan number as reported on IRS Form 5500, If any			
	D.	Indicate where costs are accumul (1) Home office (2) Segment	intest:		
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.				
	F.	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 8904.412. (Answer Yea or Not.)			
	G.	Indicate whether the ESOP is leveraged or nonleveraged.			
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If it is determined for those assets that do not have a .		
	E.	dividends, on both allocated and	the accounting treatment for forfeitures and unallocated shares, in the measurement of ESOP by to Federal contracts or similar cost objectives for		
	3	Administrative Costs, Describe I identified, grouped, and accurrul	new the costs of administration of each plan listed ar used.		

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and 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 with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

VII - 9

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSUME STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		ltem :	Sescription			
7.6.1	Continued.					
	Column (3) - Crediting of Dividends and Earned Refunds					
	For e	ach line of coverage lated, enter co	de A, B, C, D, E, Y, or Z, as appropriate.			
	A.	Credited directly or indirectly to F	ederal contracts or similar cost objectives in the year			
	В.		ederal contracts or similar cost objectives in the year			
	C.		to currently reflect the net armual cost of the			
	D,		ontractor but retained by the carriers as reserves in 16-50(a)(1)(b)			
	E. Manually Rated - not applicable					
	Y.	Other, or more than one 1/				
	Z. Not applicable					
	Column (4) Projected Average Loss					
	For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.					
	<ul> <li>Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</li> </ul>					
	Costs that are bosed on the contractor's experience, relevant industry experience, and artificiated 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. 3/					
	Z. Not applicable					
	Column (5) - Insurance Administration Expenses					
	For each self-insured group plan, or the self-insured person of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.					
	A	Separately identified and accumu	lated in indirect cost pool(s).			
	B. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation					
	C,	Sheet).  Not separately identified, but incl Continuation Sheet).	uded in indirect cost pool(s). (Describe pool(s) on a			
	D.		r third party. (Describe accumulation and attaquation			
	Y.	Other 1/				
	Z.	Not applicable				
	1/ Desc	ribe on a Continuation Sheet.				

#### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarer Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- 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 solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement 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.)

Part V - Depreciation and Capitalization Practices Part VI - Other Casts and Coeffis Part VII - Deferred Compensation and Insurance Costs Not Applicable

3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

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

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

#### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars

- Direct Labor Hours Machine Hours
- DEFORE JALMNORDY. Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(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 pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

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

FORM CASB DS-1 (REV 2/96)

VIII - 3

		OUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES		
		D BY PUBLIC LAW 100-679	73 NAME OF REPORTING UNIT		
term No.		Hern c	Seacription		
8.3.3	Fesiquel Luc	perses	Aflosation Bass Code		
	tel	Major functions, activities, and ele	tments of cost include:		
	63	Description/Make up of the alloca	tion base		
	350		-		
8.4.0	office, identi	<u>taperage</u> . If there are normally want fly on a continuation sheet the classic pittle expense.	ters of expenses from reporting units to this home Scatter of the expense and the name of the reports		
- 4					

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART II - DIRECT COSTS

	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
No.	Item	description
	Part	Linzinuctions
	This part covers the three major categorand Other Direct Costs.	rics of direct costs, i.e., Direct Material, Direct Labor,
	contractor should disclose practices based on i charged directly to Federal contracts or similar Other Direct Costs. For example, a contractor nature as "Direct Material" for purposes of prior for cost reimbursoment, etc.; some other costs and soil another as "Other Direct Costs." In #	scline the three elements of direct costs. Rather, each to own definitions of what costs are, or will be, cost objectives an Direct Material, Direct Labor, or may charge or classify purchased labor of a direct ing proposals, requests for progress payments, claims actor may classify the same cost as "Direct Labor," etc. circumstances, it is expected that each contractor classifications of Direct Material, Direct Labor, and
2.1.0	actually incorporated into the end product; the costs when charged to Federal contracts or sin continuation sheet the principal classes or type	to used here is not limited to those items of material y also include material, consumable supplies, and other that cost objectives as Direct Material. (Describe on a is of material and services which are charged as direct by those which are incorporated in an end product and
2.2.0	Method of Charging Direct Material,	
2.2.1	Direct Charge Not Through an Inventory According to marked, explain on a continuation sheet	nt at: (Mark the appropriate lines) and if more than J
	A. Standard costs (Describ B. Actual Custs Y. Otheris) 1/ Z. Not applicable	e the type of standards used.) 1/
2.2.2	Charged Direct from a Contractor-owned Inven- more than one is marked, explain on a continu	tory Account at: (Mark the appropriate live(s) and if tion sheet,)
	A. Standard costs 1/ B. Average Costs 1/ C. First in, first out D. Last in, first out Y. Otherial 1/ Z. Not applicable	
	3/ Describe on a Continuation Sheet.	

FORM CASE DS-1 (REV 2/96) F - 1

	COST ACCOUNTING STANDAR		PART II - DIRECT COSTS
	REQUIRED BY PUBLIC LAW		NAME OF REPORTING UNIT
Item			e constant
No.	direct material are charged to Federal contracts or similar cont objectives, and if more than one limited, explain on a continuation sheet.)  A. When orders are placed  B. When both the material and invoice are received.  C. When material is issued or released to a grocess, batch, or similar intermedit cost objective.  D. When material is issued or released to a final cost objective.  E. When invoices are paid  V. Otherish J.J.  Not applicable  2. Not applicable  A.0 Variances from Standard Costs for Direct Material. (Do not complete this item unless you was 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 forms 2.4.1, 2.4.2, and 2.4.4, and if more than one line is marked, explain on a continual sheet.)  A.1 Iyas of Variance.  A. Price  B. Usage  C. Combined (A and It)  V. Otherish J.)  4.2 Level of Production Unit used to Accumulate Variance. Indicate which level of production unit is or		
2.3.0	direct material are charged to	Federal contracts	propriete line(s) to indicate the point in time at which or similar cost objectives, and if more than one line is
	II. When b	oth the material ar	od invoice are received
	C. When m	arteriol is issued a	r released to a process, batch, or similar intermediate
			advand to a feet one stood
	F. When in	voices are naid	reseased to a ratio cost objective
	Y. Other(s)	1/	
	Z. Not app	licable	
2.4.0	standard cost method, i.e., you line(s) in Items 2.4.1, 2.4.2, an	have marked Lin	e A of Item 2.2.1, or 2.2.2. Mark the appropriate
2.4.1	Type of Variance.		
	A Price		
	Y Other(s)	19	
2.4.2	Level of Production Unit used t as a basis for accumulating mar	o Accumulate Vari terial variances.	iance. Indicate which level of production unit is used
	A. Plant-wi	de Basis	
	B By Depa	mment	
	C. By Profi	act or Product Line	to:
	Y. Other(s)	υ	
2.4.3	Method of Disposing of Variance of, the disposition of the variance	e, Describe on a	continuation sheet the basis for, and the frequency
2.4.4	Bevisions. Standard costs for o	direct motorials are	e revised:
	A. Semiano	ustly	
	B. Annually	6	
	C. Revised		least once annually
	Y. Other(s)	31	
	1/ Describe on a Continuation	Sheet.	

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II -	DIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF	F REPORTING UP	п
em No.	hen	n description		
2.5.0	Method of Charging Direct Lisbor: (Mork the a show how such lisbor is charged to Federal co- line is marked, explain on a continuation sheet classes of labor rates that are, or will be applie Other Direct Labor, in order to develop direct is	otracts or similar o Also describe or d to Manufacturin	ont objectives, a	nd if more than one sheet the oringinal
		150	Direct Labor Catago	1900
		Manufacturing	Engineering	Other Direct
	A. Individual/actual rates			
	B. Average rates - uncomponented	-	-	1
	overtime hours included in computation 1/	-		-
- 2	C. Average rates - uncompensated			
	overtime hours excluded from computation		-	
	D. Standard costs/rates 3/			
- 33	Y. Other(s) 1/			
	Z. Labor category is not applicable			
1.6.0	Variances, from Standard Costs for Direct Labo standard costshirts method, i.e., you have more Mark the appropriate linetid in each column of marked, explain on a continuation sheet.) Type of Variance,	ked Line D of Item	2.5.0 for any d	iones labor category
			Direct Labor Categor	
1		Manufacturing	Engineering	Other Direct
	A. Rate			
	B. Efficiency		The same	-
	C. Combined (A and B)	70700	_	7700.00
	Y. Other(s) 1/		- C	-
	Z. Labor category is	-		
	not applicable	-		-

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

tm No.   2.6.2	Level of Production Unit used to Accumulate Variation as a basis for accumulating the labor variances.  A. Plant-wide basis B. By department C. By product or product line Y. Otheris 1/	description funce, Indicate	which level of p Dest Laker Cates Engineering	roduction unit it use						
No.	Level of Production Unit used to Accumulate Variation as a basis for accumulating the labor variances.  A. Plant-wide basis B. By department C. By product or product line Y. Otheris 1/	Manufacturing	Direct Labor Catego Engineering							
2.6.2	REQUIRED BY PUBLIC LAW 100-678  Rem description  Level of Production Unit used to Accumulate Variance. Indicate which level of production uses a basis for accumulating the labor variances.  A. Plant-wide basis B. By department C. By product or product line Y. Otherish J. Z. Labor cettegory is not applicable  Method of Disposing of Variance. Describe on a confination sheet the basis for, and the first disposition of the variance.  A. Serminnously B. Aurusally C. Revised as needed, but at least once annually Y. Otherish J. Description of Other Direct Costs. Other significant items of cost directly with first orther costs that or early controls that or early charge benefits, shared costs, services, subcontracts, etc.  When Employee Travel Expenses for lodging and subsistence are charged direct to Federal or similar costs objectives the charge is based on:  A. Actual Costs B. Per Diem Rotes C. Lodging of actual costs and subsistence at per diem Y. Other Method J. Z. Nex Applicable  C. Credits to Costs, When Federal contracts or similar cost objectives are credited following discontractases, are the rates of direct labor, direct materials, either direct costs an applicable midned costs always the same as those for the original charges? (Mark one line colorum to accumulation sheet how the credit of electivements and accumulations, other direct costs an applicable midned cost of "No" accumulation accommission about how the credit of electivements.									
	By department     By product or product line     Y. Otherisi 3/	Manufacturing	Inglesering							
	By department     By product or product line     Y. Otherisi 3/		-	lifter Caryon						
	By department     By product or product line     Y. Otherisi 3/									
	By department     By product or product line     Y. Otherisi 3/									
	C. By product or product line Y. Otherist 1/									
	Y. Otherisi 3/									
- 3										
	2. Labor Company is not appreciate									
2.6.3	Been description  Level of Production Unit used to Accumulate Variance. Indicate which level of production unit is as a basis for accumulating the labor variances.  Description  A. Plant-wide basis B. By department C. By product or product line Y. Otherish I/ Z. Labor cetegory is not applicable  Method of Disposing of Variance.  Berisigos. Standard coats for direct labor are revised: A. Semiography B. Annually C. Revised as needed, but at least once annually Y. Otherish I/ Description of Other Direct Costs. Other significant items of cost directly identified with Federal contracts or after the above charged directly. But is, identified specifically with final cust objectives. Describe on a continuation sheet the principal classes of other costs directly benefits, heavel costs, services, subcentracts, etc.  When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar dost objectives the charge is based on:  A. Actual Costs B. Per Dione Roites C. Lodging at actual costs and subsistence at per diem Y. Other Method I/ Y. Other Method I/ Y. Other Method I/ Y. Other Method I/ Y. Other Selection  Circuits to Costs the closts always the same as those for the cripinal charges? (Mark one line for encouraged charges, and for each "No" answer, explain on a continuation sheet how the credit differs in the original charges? (Mark one line for encouraged charges).	r, and the frequency								
2.6.4	Besisions. Standard coats for direct lobor are re-	vised:								
	A. Semiannually									
	6 Appurille									
	C. Revised as needed, but at least once annually									
	Y. Other(s) 1/									
	contracts or other final cred objectives. Describ other costs that are always charged directly, the e.g., fringe becafits, travel costs, services, suite	e on a continuat et is, identified s ontracts, etc.	ion sheet the pr pecifically with :	incipal classes of final cost objectives						
2.7.1	When Employee Travel Expenses for lodging and or similar dost objectives the charge is based on	f subsistence an	charged direct	to Federal contracts						
	A. Actual Costs									
	B. Per Diam Rates									
	C. Lodging at actual costs a	nd subsistence a	at per diem							
	Y. Other Method 1/									
- 1	Z. Not Applicable									
28.0	following discurrentances, are the rates of direct applicable indirect costs always the same as the circumstance, and for each "No" answer, explain	labor, direct man	terials, other dire of charges? (Ma	ect costs and ok one line for each						
	Geografican	A.	Yes B.	Mrs. Z. Hart Assolitat						
	(al Transfers to other jobs/contracts	-								
		9		_						

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT No. Item description <u>Criteria for Determining How Costs are Charged to Federal Conseasts Or Similar Cost Objectives.</u> 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. 3.1.0 Treatment of Costs of Specified Functions, Elements of Cost, or Treasactions, . For each of the functions, elements of cost or transactions listed in teens 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 2 in those lines that are not applicable to you. Also, specify the namelal of the indirect poolisi las label in 4.1.0, 4.2.0 and 4.3.0! for each function, element of cost, or banacetics coded E or F. If Code E. Sametimes direct/Sometimes indirect, is used, explain on a continuation short the circumstances under which both direct allocations are made.) 3.2.0 Treatment Code A. Direct material E. Sometimes direct/Sometimes indirect B. Direct labor F. Indirect only C. Direct material and labor Y. Othersto J/ D. Other direct costs Z. Not applicable Functions, Elements of Cost, or Transactions Related to Direct Material 3.2.1 Treatment Code Name of Pool(s) fal Cash Discounts on Purchases (b) Freight in (c) Income from Sale of Scrap (d) Income from Sale of Salvage (e) Incoming Material Inspection (receiving) (t) Inventory adjustment (g) Purchasing Trade Qiscounts, Refunds, Rebates, and Allowances on Purchases thi

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Short.

		UNTING STANDARDS BOARD	PART III - DIRECT	VS. INDIRECT COSTS				
		DOSURE STATEMENT DBY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.	Item description							
3,2.2		lements of Cost. one Related to	Treatment Code	Name of Pool(s)				
	tel	Incentive Compensation	Press					
	(6)	Holiday Differential (Priemium Pay)	200-					
	(c)	Vacation Pay	*****					
	(d)	Overtime Premium Pay						
	(e)	Shift Premium Pay						
	19	Pension Costs		-				
	(g)	Post Retirement Benefits Other Than Pensions	-					
	th)	Health Insurance	- TOTAL					
	GI -	Life Insurance						
	G)	Other Deferred Compensation 1/	20.00					
	(%)	Training	0.02					
	69	Sick Leave						
		on a Continuation Sheet.						

### PART III - DIRECT VS. INDIRECT COSTS

	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
iem io.	hem description							
3.2.3	Functions, El- or Transaction	ements of Cost. ns - Macellancous	Treatment Code	Name of Poolisi				
	(m)	Design Engineering (in-house)		-				
	(0:1	Drufting (in-house)						
	601	Computer Operations (in-house)						
	(d)	Contract Administration	0.000					
	(e)	Subcontract Administration Costs						
	en	Freight Out (Tinished product)		S. Contract				
	(9)	Line for production) Inspection		5				
	thi	Packaging and Preservation	-	-				
	00	Preproduction Costs and Start-up Costs						
		Departmental Supervision	-					
	(6)	Professional Services (consultant fees)						
	80	Purchased Labor of Direct Nature (on premises)						
	ţm0	Purchased Labor of Direct Nature (off premises)	-					
	(n)	Rearrangement Costs	-					
	tot	Bework Costs						
	fot	Royalties	-					
	(q)	Scrap Work	2000	-				
	6:1	Special Test Equipment						
	fsl	Special Tooling						
	(1)	Warranty Costs						
	(us)	Rental Costs		7.00				
	(w)	Travel and Subsistence		100				
	(m)	Employee Severance Pay						
	(4)	Security Guards						

### FORM CASS DS-1 (REV 2/96)

	DIS	CLOSUE	S STANDARDS BOARD E STATEMENT BILIC LAW 100-679	100000000000000000000000000000000000000	INDIRECT COSTS REPORTING UNIT
			Ham de	acription	
itsen No.	anniouseless in	of course	e of this part, indirect costs have water indirect costs. (ii) several o	and administrative	o three categories: \$1 manufacturing, (OSA) expenses, and (II) service contours used in this part, refers only to the
	first category o	yt indiced	i conta.		nection with frame 4.1.0, 4.2.0 and
43.0	(USA) expens business unit several pools pool listed ind objectives. A	Total sirect and sy Value input subco Total input subcor Prione tabor Proce orech see, that may have such as a ficete tho to, for a	if the overhead pools, i.e., pools are allocated to five cost objects a cety a single pool recompacts newsfacturing overhead, engines have used for allocating such p	ves without any it g all of its sweets ring overhead, ma coled expenses to major functions, it	Direct labor dallars Direct labor hours In the book book Direct labor hours Direct labor hours Direct labor hours Direct labor labor Direct construction Direct construction Direct construction Direct construction Direct labor Direct construction Square fact Otherful, or more than one basis Square fact Otherful, or more than one basis Square fact Otherful, or more than one basis Square fact of the direct laboration sheet. Facil not applicable orther than general and administrative normalized allocations. A regyment or ad costs or shametarily in very labor tental handling overhead, etc. For one of costs or shametary or structure or other direct laboration or similar cost or federal contracts or similar cost activities, and elements of cost includes delitional space is required.
		(m)	Major functions, activities, as elements of cost includes:	<u>.</u>	Allocation Sens. Cods
		Di	DescriptionWake up of the allocation bene-	-	

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

	DISC	LOSURE	STATEMENT	NAME OF REPORTING UNIT	
	REQUIRED	BY PU	BLIC LAW 100-679	Notice of Resoluting Gall	
tern No.	Item description				
4.1.0	Continued.			Allocation Base Code	
	2.	90-0			
		(10)	Major functions, activities elements of cost included		
		(6)	Description/Make up of the affocation base:	te .	
				<u> </u>	
4.2.0	that describe selected indi cost objective activities, as if direct labo	e(a) the icase the res. Al- id eleme or dollars	manner in which G&A exper threefs) used for allocating to, for each category of pos- onts of cost included, and its are used, are fringe benefit	(a), Select among the three categories of pools beloness are allocated. For each category of pools's such poole's opponents to Fedoral contracts or similar list selected, indicate (a) the major functions, of the make up of the allocation baseful. For example is included? If a total cost input base is used, in the usion sheet if a definious appear is required.	
	2000			Allocation	
	Sing	is Poul!	Containing G&A Expenses O	nly Bins Code	
	fail		or functions, activities, and sents of cost included:	_	
		) <del>-</del>			
	(ы	Des	cription/Make up of the alloc	ation base:	
		-			

FORM CASE DS-1 (REV 2/96)

			PART IV - INDIRECT	COSTS	
			NAME OF REPORTING UNIT		
		Item description			
Continued. Single	e Prol C	ontaining Both GSA and No	n-G&A Expenses	Allecation Base Code	
tab	Major	functions, activities, and nts of cost included:			
(6)	Descr		rtion base:		
Spec				Allocation Base Code	
1.	_		-		
	(a)				
	њ	Description/Make up of t	he allocation base:		
2.			_	-	
	(a)	elements of cost include	±.		
	(64)	Description/Make up of	the allocation base:		
1					
	Continued. Single tal	DESCLOSURE REPORT OF THE PROPERTY OF THE PROPE	Continued.  Single Pool Containing Both G&A and No dements of cost included:  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocal special Aflocations  1.  (a) Major functions, activities elements of cost includes  (b) Description/Make up of the allocal speci	DESCRIPTION NAME OF REPORTING  THE MAJOR PUBLIC LAW 100-679  Them description  Continued.  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  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:	

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

No.	Item descript
4.3.0	Service Center and Expense Pool Allocation Bases.

Service centers are dependent or other functional units which perform specific technical and/or administrative services primarily for the brankli of other units within a reporting unit. Expense pools are pools of indirect costs that we eshouted primarily to other units within a reporting unit. Examples of zervice centers are determined centers, never content of the processing centers, reproduction services and conversations services. Examples of expense pools are use and occupancy pools and fringe benefit pools.

#### Cetosory Code

Satesony Code

Generally, costs incurred by such centers or posts are, or can be, charged or allocated 51 partially to specific fixed cost objectives as direct costs and partially to other indirect cost posts (such as a manufacturing overhead pool for subsequent realiscation is award fixed cost objectives, refurnd to borain as Category "A", and (6) soly to several other indirect cost pools truch as a manufacturing overhead pool, engineering overhead pool and GMA superus pool for subsequent realiscation to several final cost objectives, referred to ferrain as Category "B".

Some service centers or expense pools may use predetermined billing or conting rates to charge or afforcate the costs (Rate Code A) while others may charge or afforcate on an actual basis (Rate Code II).

List all the service centers and expense pools and error in column (1) Code A or B to indicate the category of pool. Exter in Calarin (2) one of the Allicention Base Code A through F, or Y, Intel on Propg. to indicate the base used for charging or allocating service center or expense pool costs. Exter in Column (2) Risc Code A or B to despite the cacing method used. Also, for each of the cartiers and pools indicate did the major hancform, activities, and simplements of cost incharted, and of the cartiers and pools indicate did the major hancform, activities, and simplements of cost incharted, and the major hancform, activities, and simplements of cost incharted, and the property of the selection bern. Use a continuation sheet if additional space in required.

Allocated

	ice Center or series Pool	Category Code 111_		
-		c or Category Rise Ris Category Rise Ris Cate Cate Cate Cate Cate Cate Cate Cate		
(40)	Major functions, activities, and disminits of cost included:	continue to the continue to th		
84	DescriptionMake up of the allocation base:			
-		-	-	de L
(4)	Major functions, activities, and elements of cost included:	Category Base 1 Code Code 		
	100 Section 200 - AAC 500 Section			
0.0	Description/Make up of the effocation base:			

FORM CASE DS-1 (REV 2/96)

REQUIRED BY PUBLIC LAW 100-679  RAME OF REPORTED UNIT  Been description  Trestment of Variances from Artesi Cost (Undersbesstion or Destructuration). Where predetermined billing of costing rates are used to charge costs of service centers and expense poels to Federal contracts or other half cast pools flats Cost A in Column (1) of them 4.3.66, variances then actual costs are: (Mark the appropriate Benth) and if make then one is marked, explain on a confusation where;  A. Provated to usors on the bosts of charges made, et least once annually United States on the Column (1) of them 4.3.66, variances then actual costs are: (Mark the appropriate B. A. Colombia (1) of the 1.3.66 of charges made, et least once annually V. Dithorbs 1.3.  A policietous of Overhead and GAA Retor to Sectified Transactions or Costs.  This item is discreted to associationing your precise in special situations where, in Sea of establishing a segment elefacte cost peol, affection is made from an established centred or GAA pool et a restar than the normed hall ease for that pool. In the case of such a special electric, the terms "less than that rate" or more than the source case of off-site activities, etc., a sequesta indicent easy pool was been as a used and the reformation activities to fewer than the "indicent" are:  For each of the transactions or costs fored below, enter see of the following codes to leafester your indicent cost affection precise with respect to their thors 4.1.0, 4.2.0, and 4.3.0, which are		COST ACCOUNTING STANDARDS ROARD	PART IV - INDIRECT COSTS					
A		REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
1.4.4.0 Yesetment of Variances from Aquest Cost (Underschootstein or Overstanderties). When producement billing of costing rates are used to drawp costs of anvive centers and expense pools to Federal centrants or other look and produced the costs are: (Mark the appropriate Brotil and finance than one is marked, explain on a condessation sheet.)  A. Provated to use on the bods of charges made, at least once among the product of the cost of charges made, at least once among the V. (Chortil 1).  A. Provated to use on the bods of charges made, at least once amongly V. (Chortil 1).  A. Collection of Quadrant and GAA Stees to Secrified Transactions or Costs.  This ham is directed to amonatology year precise in special stations where, in Sau of establishing a separant electric cells peed, allocation is rande from an established evertual of GAA pool at a station of the terms of the secret of the secret of the product of the product of the product of the secret o	era.	hor	n description					
7. Cutoria 1/2  2. Service center is not applicable to reporting unit  2. Service center is not applicable to reporting unit  Acclination of Oreshard and CAA Reten to Sectified Transactions or Costs.  This item is directed to associationing year precise in special situations where, in Sec of establishing a sequence before cent people allocation is made from an established centred or 60A pool at a state when the remove high state in that pool. In the case of such a special electricit, the terms "less than hall rate" or "more than hall read abundance where, as is some cases or of risk are certificit, etc., a sequente indicent each pool and have are used and the relationship of the such activities to lower than the "wholesa" rate.  For each of this transactions or costs feeled below, entre see of the following codes to before year indirect cont effection precision with respect to that transaction color. If Code A, full rate, in amount, it is not controlled. If Codes is or C, loss than or more than the full rate, is entered, describe on a continuation short major types of expenses that are covered by such entries.  Bats Code  A. Full rate  B. Special adocution at less than full rate  C. Special effection or Cost to Which levices Costs. Mark he Affected  Code Covernment-familied materials  (a) Subsentract costs  (b) Self-constructed depreciable assets  (c) Government-familied materials  (d) Subsentract costs  (d) Interreposited transfers out  (e) Interreposited transfers out  (e) Interreposited transfers out  (e) Interreposited transfers out  (e) Interreposite output to prove the state of the full rate  (e) Che transactions or costs (bate Code B or C on the  Each of the transactions or costs (bate for its major types of expenses are included.)  (f) Other transactions or costs (bate for its expenses are included.)  (g) Other transactions or costs (bate for its expenses are included.)  (g) Other transactions or costs (bate for its expenses are included.)  (g) Other transactions or costs (bate for its expenses are incl	4.4.0	ocating rates are used to sharpe costs of service on sest pools flate Cede A in Column 131 of Nem 4.34 Small and if more than one is marked, explain on a A. Provisted to usors on the br	tions and expense peods to Foderal contracts or other indir ), welfaces from actual costs are: (Mark the appropriate continuation sheet.) sats of charges mode, at least once amoustly					
This item is directed to ancertaining year precise in special situations where, in lieu of establishing a separate indirect cost peol, allocation is made from an established certical or GSA pool at an other than the normal high sate for that pool. In the case of such a people after than the internet high state in that pool. In the case of such a special effective, the terms "less than high rate" or "more than high rate" should be used to describe the precise. The terms de sagt apply to situation where, we in some case of off-size extrivien, etc., a sequents indirect exect pool and have are used and the rate for such activities in the contribution in a sequent indirect exect pool and have are used and the rate indirects your indirect contributions better the pool of the transaction or cast. If Code A, thill rate, in arrand, identify on a continuation sheet the pool of appetud under from 4.1.9, 4.2.0, and 4.3.9, which are applicable. If Codes & C C, less than or more than the half rate, is entered, describe on a continuation street major types of expenses that are covered by such enter.    Batt. Code   A. Full rate   B. Special allocation at less than full enter   D. No everlead or GSA is applied   Z. Transaction or cost is not applicable to reporting unit   Transaction or Cost to Which   Rate   Bridger Costs Man Re Alberted   Code   Subsensition of amost   Code   Subsensition of amost   Code   Subsensition of amost   Code   Subsensition of amost   Code   Covernment-familied materials as at   Code   Covernment-familied materials		Y. Otherbi 1/						
establishing a separate indirect cest peol, allocation is made from an established certified or (SA pool et al. other than the remote high state is that pool. In the case of such a special effective, the terms "less than hal state" or "more than high rate" should be used to describe the practice. The terms do agit apply to situations where, as is some cases of children exteriblen, etc., a sequente indirect each pool and have are used and the relationship to the such activities to flower than the "in-chance" rate.  For each of this transactions or costs feeted below, entre see of the following codes to before your indirect cont allocation precision with respect to that transaction color. It Code A, full rate, in amount, it is a contract, it codes to color than or more than the full rate, is entered, describe on a continuation short major types of expenses that are covered by such enter.    Bate Code   A. Full rate   B. Special allocation at less than full rate   B. Special allocation at less than full rate   B. Special allocation at less than full rate   D. No overhead or QAA is applied   E. Transaction or cost is not applicable to reporting unit   Transaction or Cost to Which	4.5.0	Application of Overhead and CAA Recents Specifies	Application of Dysthand and SAA Rates to Specified Transactions or Costs,					
indicate your inclined cost affection precision with respect to that transaction or cost. If Code A, full rate, in ammend, Kindfly on a continuation shout the pools in general under time 4.10, 4.20, and 4.30, which are applicable. If Codes it or C, loss than or more than the full rate, is entered, describe on a continuation shout major types of expenses that are covered by such a rate.    Rate Code   A. Full rate		establishing a separate indirect cost peol, allocation is made from an antabilished contend or GSA, pool of a rate other than the normed july aspect for that pool. In the case of such a special electrion, the terms "less Shall ful- rate" or "more than \$\text{id}\$ rate" should be used to describe the practice. The terms do pay apply to shouldook where, as is some cause of off size destribed, with a sequential indirect described and bear and used and of the rate						
A. Full rate  8. Special allocation at item then full rate  9. Special allocation at item then full rate  1. Transaction or Cest to Which  Extraction or Cest to Which  Indicate Cests Man be Allocated  5. September of cests  6. Se		indicate year indirect cost affectation precision with respect to that transaction or cost. If Code A, full rate, it among the control of continuous affect the position reported under from 41.0, 4.2.0, and 4.3.0, which are positionize. If Codes & or, less than or more than the full rate, is entered, describe on a continuation short of						
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bedient Casts Mer Re Allected  fail Subsectivate casts (In Perturned Labor (In Perturned Labor (In Perturned Labor (In Perturned Labor (In Cast) (In International Perturned Per		major types of expenses that are covered by such a  A. Full rate  B. Special adocurion at less than full rate	nets.  Bata Code  C. Special offication at more than hall rate D. No overhead or GAA is applied					
But Parchased Labor  (60 Government-described matrixish  (61) Self-constructed depreciable assets  (62) Ut size work  (62) Off size work  (63) Intercorporalization of amosts  (64) Intercorporalization treations out  (64) Intercorporalization treations in julius indicate on a  confluencian should treat the bests used by you an trensfere  to change the cost or price of interspresistation  transfers to Federal contracts or sixelization to the cost objectives. If the charge is based on cost, indicate  whether the transfers's G&A regences are included.]  (6) Other transactions or costs (before Code B or C on this  Bits if there are other terrescotions or costs to which  other less than full rate or more then full rate is  applied. List such transactions or costs on a  continuous or costs on a  continuous short, and for each describe the major  types of expenses covered by such a rate. If there		major types of expenses that are covered by such a  A. Full rate  B. Special absorption at lens than hall rate  Z. Transportion or cost	nets. Sade  C. Special effection at more than hull rate D. No overhead or GSA is applied is not applicable to reporting unit					
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gat interdependential transform in (Albos indicate on a configuration should the basis used by you an transform or configuration wheat the basis used by you an transform to configuration when the basis used by you an transform to federal contracts or similar out of contracts of transform to federal contracts or similar one contribution on contributions whichever the transform's GAA expenses are included.]  (ii) Other transactions or contribution Code B or C on this fine if there are other transactions or contribution to which either less than hell note or more then the less in applied. List such restrictions to contribute the relation of contributions should be applied. List such restrictions to contribute the relation of expenses of expenses covered by such a rate. If there		major types of expenses that are covered by such a  A. Full rate  B. Special absorption at less than hall rate  E. Transportion or Cost to Which before Costs Mark to Allocated  fol Subcontract costs  B) Purchased Labor  60 Government-benefit of motorials	nets.  Rate Code  C. Special offscarion at more than hall rate D. No overhead or GMA is applied in not applicable to reporting unit  Rate Code					
gat interdependential transform in (Albos indicate on a configuration should the basis used by you an transform or configuration wheat the basis used by you an transform to configuration when the basis used by you an transform to federal contracts or similar out of contracts of transform to federal contracts or similar one contribution on contributions whichever the transform's GAA expenses are included.]  (ii) Other transactions or contribution Code B or C on this fine if there are other transactions or contribution to which either less than hell note or more then the less in applied. List such restrictions to contribute the relation of contributions should be applied. List such restrictions to contribute the relation of expenses of expenses covered by such a rate. If there		major types of expenses that are covered by such a  A. Full rate B. Special adocution at less than full rate Z. Transaction or cost Transaction or Cost to Which Indianat Costs Man be Alberted  6ab Subcestract costs BD Purchased Labor 6b Government-benefit materials 6d Set-contract costs Set	nets.  Rate Code  C. Special offscarion at more than hall rate D. No overhead or GMA is applied in not applicable to reporting unit  Rate Code					
continuation shout the besid used by you as trensferred to charge the cost or price of interpreductional transfers to Federal contracts or similar cost. objectives. If the charge is based on cost, indicate whether the transferror's GSA superates are included.]  (i) Other transactions or costs there beds to or G or this limit of there are other brenches before the first limit of the order or costs to which either less than tall note or more than that note or more than that note or more than that note or more than that note or more than that the costs on applied, this such constructions or costs on a continuation sheet, and for each describe the region types of expenses covered by such a rate. If there		major types of expenses that are covered by such a  A. Full rate  B. Special absorption at lens than full rate  E. Transportion or cost  Transportion or Cost to Which Indiana Costs Mark to Allected  to Subsectivat costs  BD Purchased Labor  Government-benichted materials  oil Self-constructed depreciable seate  to Labor up institution of most to  to Labor up institution of most to	nets.  Rate Code  C. Special offscarion at more than hall rate D. No overhead or GMA is applied in not applicable to reporting unit  Rate Code					
objectives. If the charge is based on cost, indicate whether the transferra" GBA supposes are included.]  (i) Critical transactions or costs (Enter Code B or C on this Size if these are other intersections or costs to which either less than less rote or more then fide rate is applied. Liet such transactions or costs on a continuation sheet, and for each describe the major types of supposes covered by such a rate. If there		major types of expenses that are covered by such a  A. Full rate  B. Special absorption at less than hall rate  E. Transportion or Cost to Which before Costs Man Re Allested  fol Subvestment costs  B) Purchased Labor  Go Covernment-beniched motorials  (d) Seif-constructed depreciable souts  (e) Seif-constructed depreciable acuse  (e) Off-site work  (e) Intercorporalizations function out	Rate Code  C. Special effection at more than full rate D. No overhead or GSA is applied in our applicable to reporting unit  Factor Code					
either less than full note 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		major types of expenses that are covered by such a  A. Full rate B. Special adocution at less than full rate E. Transaction or cost Transaction or Cost to Which indicate Costs Man be Alberted  tol Subcontract costs BD Purchased Labor GD Purchased Labor GD Subcontract costs Subcontract costs BD Purchased Labor GD Subcontract despeciable assets tol Labor on installation of smooth COST this work tol Intercorporalizational transfers out theterorporalizational transfers out the recorporalizational transfers out the convincacions shout the bests used to change the cost or price of inter	Parts Code  C. Special offication at more than tuil rate D. No overload or GAA is applied in not applicable to reporting unit  State Code					
		major types of expenses that are covered by such a  A. Full rate  B. Special electrics at less than full rate  E. Transaction or Cost to Which inclined Costs Mere he Albertiel  to Purchased Labor  60 Government-beninder materials  51 Self-constructed depreciable asset  for Labor on installation of series  61 Off the work  full interorganizations transfers out  their organizations transfers out  for the series  for the cost or price of either  transfers to Federal contracts or is  objectives. If the charge is based  whether the transfers's G&A says  60 Other transactions or cost titute  60 Other transactions or cost titute  60 Other transactions or costs titute  60 Other transactions or costs titute  61 Other transactions or costs titute	Rate Code  C. Special offication at more than full rate D. No eventued or GAA is applied is not applicable to reporting unit  Factor Code  so indicate on a by you as transferred appreciational solar root on cost, fudicate mass are included.] Code B or C on this					
		major types of expenses that are covered by such a  A. Full rate  B. Special adocution at less than full rate  E. Transaction or Cost to Which inclinat Costs Mars he Alberted  to Pruchased Labor  60 Government beninded materials  61 Purchased Labor  60 Government beninded materials  61 Del constructed depreciable asset  for the seath  62 Intercognizations of servet  63 Intercognizations therefore out  64 Intercognizations therefore out  65 Intercognizations about the basis used  66 Intercognizations the output of sets  67 Intercognizations the cost of the sets  68 Intercognizations of the sets used  69 Intercognizations of the sets of the sets  69 Intercognizations of the sets of the sets  60 Intercognizations of the sets of the sets  60 Intercognizations of the sets of the sets  60 Intercognizations of the sets of the sets  61 Intercognization of the sets of the sets  62 Intercognization of the sets of t	Rate Code  C. Special ofecation at more than that sate D. No overlined or GAA is applied is not applicable to reporting unit  Factor Code  In single-code to the code of the c					

	COST ACCOUNTING STANDARDS BOARD			PART IV - INDIRECT COSTS		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		STATIMENT LIC LAW 100-679	NAME OF REPORTING UNIT		
tem No.			ltem :	description		
4.6.0	requirements	for the a ocable m R&D and	plocation of IR&D and B&P anufacturing, engineering. : B&P projects were under co	and Bid and Proposal (B&P) Costs. Definitions of and costs are contained in 48 CFR 9904.420. The full and/or other overhead is applied to IR&D and B&P contract, and the "burdened" IR&D and B&P costs are		
	A.		Allocated to Federal cont composite pool with G&A	racts or similar cost objectives by means of a A expenses.		
			<ul> <li>Allocated to Federal contracts or similar cost objectives by means of a separate pool.</li> </ul>			
	C.		Transferred to the corpor benefiting segments.	rate or home office level for reallocation to the		
	Υ.	81_5	Other 1/			
	z		Not applicable			
4.7.0	Cost of Cochal Committed to Facilities. In accordance with instructions for Form CASB CMF, undistributed facilities capital items are allocated to overhead and GSA expense pools: (Mark onc.)					
	Α.	_	On a bosis identical to the amortization from these socilities to which it relate	nat used to absorb the actual depreciation or focilities; land in assigned in the same manner as the les-		
	n.		amortization from these	to that used to absorb the actual depreciation or facilities. (Describe on a continuation short the of the allocation process.)		
	C.	200	By the "alternative alloca CASB-CMF.	ation process" described in instructions for Form		
	z.	_	Not applicable.			
	11 David	e co s C	antinuation Sheet.			

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item. No.	ltem é	escription
	Part V	natructions
	Where a home office either establishes proceed in this Part or incurs and then allocates to complete this Part to be included in the submissi General Instructions.	actices or procedures for the types of costs have costs to its segments, the home affice may on by the segment as indicated on page $\Theta$ 4
5.1.0	the basis for determining useful life; a code from depreciation methods or use charges are applied (4) indicating whether or not residual value is do	if in Column (1) describing the method of il; a code from A theough C in Column (2) describing A through C in Column (3) describing how to property units; and a Code A, B or C in Column totted from the total cost of depreciable assets. If where another or more than one method applies.
	Column (1) - Oppreciation Method Code	Column (2)-Useful Life Code
	A. Streight Line     B. Declaring halonce     C. Same-of-the years digits     D. Machine hours     E. Unit of preduction     F. Expensed at acquisition     G. Use charge     H. Method of depractation used under the applicable laborated forces theselects     Y. Other or more than one method 31     Z. Asset category is not applicable.	Replacement experience educated by expected changes in periods of sactalvess     Terms of Leave     Continues on the backs of Asset Guidelines under letternal Revenue Processines     Cother, or more than one method 1/
	Column (3)-Property Units Code	Column (4)-Residual Value Code
	A. bedividual tarits are economial for separately     B. Applied to groups of accets with similar service lives     C. Applied to groups of accets with verying service lives	Residual value is estimated and disducted     Residual value is overed by the disperciation method is g. declining balance     Residual value is estimated but not deducted in soordance with the

### PART V - DEPRECIATION AND CAPITALIZATION PRACTICES COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENY REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT No. Item description Depreciation Useful Properly Method Lile Units Code Code Code [1] [2] [3] 5.1.0 Continued. Residual Value Code (1) Asset Category Land improvements Building Building improvements Lanabudi improvements Machiney and equipment Fundancy and equipment Fundancy and equipment Fundancy and equipment Foreign and trucks Programming/reprogramming costs Protess and dies Tools Other depreciable most categories Emer Code Y on this like if other asset categories are used and enumerate on a continuation abest each such asset certainy and the applicable codes. Otherwise enter Code Z.) Depreciption Practices for Starting, Financial Accounting, and Instant Tax. Are depreciation practices the same for costing Federal contracts as for financial accounting and income too? (Mark either (A) or (B) on reck lines under Financial Accounting and income Tax. Not-for-profit organizations need not complete this item.) 5.2.0 A. Yes B. No **Enancial Accounting** (a) Methods A. Yss (b) Useful lives

FORM CASE DS-1 (REV 2/96)

(c) Property units
(d) Residual values
Income Tax

(e) Methods
(f) Useful lives
(g) Property units
(h) Besidual values

V-2

Item No.	REQUIRED	BY PUB	STATEMENT LIC LAW 100-679				
No.				NAME OF	REPORTING UNIT		
		ben description					
5.3.0							
3.3.0	<u>Fully Depreciated Assets.</u> Is a unage charge for fully depreciated assets charged to Federal contracts (Mark one.)						
	Α.		Yes 1/				
1	В.		No				
	2	-	Not applicable				
5.4.0	Treatment of the appropria	Gains is te line(s)	nd Losses on Disposition o and if more than one is m	f Depreciable Pro orked, explain or	garty, Gales and losses are: (Mark n a continuation sheet.)		
	Α.	-	Credited or charged curre depreciation of the asset		overhead or G&A pools to which th		
	Taken into consideration in the depreciation cost basis of the new its where trade in is involved.				on cost basis of the new items,		
1 4	C. Not accounted for separately, but reflected in the depreciation reserve acco						
1 8	γ.	-	Otherisk 1/				
1 8	Z.		Not applicable				
5.5.0	Controllection or Expension of Societied Costs. (Mark one line on each them to indicate your practic regarding exploitation or expensing of specified costs incurred in connection with capital assets. the same specified cost is sometimes appeared and sometimes explainted, mark both lines and describe on a continuation sheet the circumstances when each method is used.)						
	Çı.	9		. Expressed	B. Capitalized		
	(a)	Freigh	nt in	-			
	061	Sales	taxes	-	_		
	(c)	Escis	e taxes		11		
	140	Archi	tect-engineer from		-		
	(e)	Overt	haults (extraordinary repairs		33		

## 

FORM CASB DS-1 (REV 2/96)

V - 4

		UNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS			
		LOSUILE STATEMENT BY PURLIC LAW 100-679	NAME OF REPORTING	UNIT				
tem No.		ltem o	fescription					
	99 TS	Part M	Instructions					
		re a home office either establishes p						
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	sts to its segments, the hom	e office may	complete			
6.1.0	each column	thereing and Crediting Vacation, Holi of Items 6.1.1, 6.1.2, 6.1.3 and 6. or unpaid vacation, holiday, or sick p sheet.)	1.4 to indicate the method is	ised to charg	e, or credit			
	2000			Salar	ied			
الوروب	1227 6-72-72	201020200	2001000	Non-				
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1.			
	A.	When Accrued (earned)	200	200	828			
	В.	When Taken	-					
	Υ.	Otherix) 2/	22.5	-				
6.1.2	Charges for	Holiday Pay						
	Α.	When Accrued (carned)						
	8.	When Taken						
	Υ.	Other(s) 2/		-	-			
6.1.3	Charges for	Sick Pay						
	Α.	When Accrued (earned)						
	В.	When Taken			1200			
	Y.	Otherical 2/	-					
6,1,4		Inused or Unpaid oliday, or Sick Pay						
	Α.	Credited to Accounts Originally						
	В.	charged at Leact Once Annually Credited to Indirect Cost Pools	-					
	c.	at Least Once Annually Comied Over to Future Cost	-	335.78				
		Accounting Periods 2/	<u> </u>		described.			
	Y.	Other(s) Z/		-				
	Z.	Not Applicable			-			
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act. 29							
		the definition of Non-exempt and Ex C. 206.	empt salaries, see the Fair L	abor Standan	s Act, 29			

#### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

		E STATEMENT				
	REQUIRED BY P	JBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hem No.						
62.0	Federal contracts:	Supplemental Unemployment (Extended Lavoff) 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.)				
	Α.	When actual payments a	ne made directly to employees			
	8	When accrued (book acc	mal or funds set aside but no trust fund involved)			
	C	When contributions are r	nade to a nonforfeitable trust fund			
	D	Not charged				
	Y	Other(s) 1/				
	Z	Not applicable				
63.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other	normal turnover severance pay and early retirement perfinent procurement regulations, which are charged used on: DMark the appropriate linets) and if more than			
	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 or miscel setting services, wh	laneous receipts, such as re-	<ul> <li>it indicate the method used to account for renues from renting real and personal property or ellocated to Federal contracts. If more than one is</li> </ul>			
	<b>^</b>	The entire amount of the which related costs have	receipt is credited to the same indirect cost pools to been charged			
	B	related part of the receip	receipt includes an allowance for profit, the cost- t is credited to the same indirect cost pools to which charged; the profits are credited to Other			
	c	The entire amount of the Income	receipt is credited directly to Other (Miscellaneous)			
	Y	Other(x) 3/				
1	z	Not applicable				
	1/ Describe on a C	ontinuation Sheet.				

FORM CASS DS-1 (REV 2/96)

VI - 2

	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT				
item No.		Item d	escription				
6.5.0	set forth in FAR 31	.2 . (Mark the appropriate line	player weltare activities include all of those activities (a) to indicate the practice followed in accounting to ne is marked, explain on a continuation sheet.)				
	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	<ol> <li>Proceeds are credited at least once annually to the appropriate cost gools to which costs have been charged</li> </ol>					
	D	D Proceeds are credited to Other (Miscellaneous) Income					
	Y	Otherist 1/					
	z	Not applicable					
	1/ Describe on a C	Continuation Sheet.					

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates 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.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of parallel plans where costs are charged to Federal contracts or similar cost objectives: (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

FORM CASE DS-1 IREV 2/961

1/ Describe on a Continuation Short.

V8 - 1

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item description					
7.1.1	General Plan I	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following			
	Α.	The pion name				
	8.	The Employer Identification Number (	(SN) of the pien aponaor sa reported on IRS Form 5500, if			
	C.	The plan number as reported on HS i	Form 5500, if any			
	D.	is there a funding opency established	for the plan?			
	E. Indicate where costs are accumulated:  (1) Haine Office  (2) Segment					
	F. If the plan provides supplemental benefits to any other plan, identify the other plants.					
	numerous plant are listed under 7.1.0.A., 7.1.0.8.2.b., or 7.1.0.8.2.b., for those plant which represent the largest dollar amounts of costs (sharped to Federal contracts, or similar cost objectives, describe on a continuation baset the basis for the countraction (including treatment of dividends, creation, and testinizal required for each fiscal year. If there are not more than three plans, preside information for all the plans. If there are more than three plans, submitted to provide for those plans that in the appropriate account for at least 90 percent of these defined-contribution plan costs alleable to this segment or business unit.)					
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)			
7.1.3	treated as de- represent the below on a co there are man	lead-contribution plans reported under 7 largest dellar amounts of costs charged systemation short. (If there are not more a than three plans, information should be	ried under 7.1.0.II. (excluding carbin defined-benefit plans 1.0.8.2.L. and 7.1.0.II.2.c.), for those plans which be Federal convexes, provide the information requested than three plans, provide information for all the plans. If a provided for those plans that is the apprepriate account for a shoulde as this segment or besidess wall.			
		used to value annitary benefits, for a accurried value of assets. Also, if ap-	actuarial cost method used, including the cost method(s) such plan, include the method used to determine the plicable, include whether normal cost is developed as a lev-			
	1	dollar amount or an a level percent of you-go.".	f sulary. For plana listed under 7.1.0.8.1.b., enter "pay-os			
	В.	you-go".  Actuated Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description.	events or conditions for which significant actualist.  De not include the current owners values of the or of the basis used for determining those numeric values, relate the velicity of an actuariof assumption. For plans			
	в.	yea-go." Anticatal Assumptions. Describe the accomplishes we made for each plan accomplishes we made for each plan accomplishes, but provide a description that, describe the critical most to ex- liated under 7.1.0.8.1.3 with "root Marker Value of Eurobas Accesses Asse on the basis of a really determinable white. If on, describe here the mark when If on, describe here the mark	terreface conditions for which significant actualist. Do see include the current current values of the on of the leasts could be determining these remotic values, relate the validity of an actuarial assumption. For places, applicable 1. <a "not="" a="" agree="" agreey="" along="" and="" anteroffeet.="" are="" basis="" but="" climate="" date,="" describe="" description="" determinate="" each="" essemptions,="" for="" foreign="" have="" href="https://do.do.org/10.1007/j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.&lt;/td&gt;&lt;/tr&gt;&lt;tr&gt;&lt;td&gt;&lt;/td&gt;&lt;td&gt;&lt;/td&gt;&lt;td&gt;yea-go." if="" if<="" made="" market="" no,="" of="" plan="" price.="" provide="" reality="" statemptions="" td="" the="" to="" used="" v.7.1.0.5.1.0="" value="" value.="" visit="" with=""><td>Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable."  <u>https://do.do.commons.org/do.do.commons.org/do.do.commons.org/do.do.commons.org/do.commo</u></td></a>	Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable." <u>https://do.do.commons.org/do.do.commons.org/do.do.commons.org/do.do.commons.org/do.commo</u>		
	c	yea-go." Antiagli Ansuration. Describe the accomplisors are made for each plan accomplisors, but provide a description accomplisors, but provide a description that, describe the critical most to estate that, or the state of the critical trade or estate that or the state of the critical Accept As on the basis of a really determinable when it was, describe how the mark really determinable market price. It bests for Cornectation, indicat  1. As absorbed performed the:	t events or conditions for which significant actualist. Do not include the current current values of the on of the basis used for determining these numeric values, makes the validate of an actualist assumption. For piece applicable, act, findicate it all assets of the funding agency are valued a name of the market piece. If yes, indicate the basis for the market of crisical and of the funding agency are valued or plant titled under 7.1.0.3.1.1., enter "and applicable". In whether the cost for the segment is determined as:			

PART VII - DEPENDED COMPENSATION

	COST ACCOUNTING STANDARDS BOARD		AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Hem description					
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part o system, report that plan under 7.3.0.	on lincholing past retirement health care ben- niling method used to determine the costs on Federal contracts or similar cost objectives, an employee group insurance plan that cover Mark applicable linebal and enter number of p	d the Where is (ans.)		
	A. B. C. D. E. Y. Z.	Merbel Used to Statemine Costs Accrusing Accounting Cash (spe-se-you-go) Accounting Purchased Insurance from Capthe Sad I-morance find-using insurance obtained through Capthe Insurant Terminal Funding Other J/ Not Applicable (Proceed to	l heurer c			
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IR RS Form 5500, If any ed reserve extablished for the plan?			

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VII - 3

F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 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 1988 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.

No. 7.2.2 PRS large the info	Plants). ext dollar information respions to	Where numerous plans are listed to amounts of costs charged to Fede in below on a continuation sheet, all the plans. If there are more that in the aggregate account for at usiness unit.)  Actuariol Cost Method, Identify benefit, as appropriate, include assets, identify the amortization under 7,20.8, enter "cash acco" terminal funding" and identify the Actuariol Assumptions. Describe actuarial accomptions are made values of the assumptions, but a these numeric values. Also, describing. Provide the following in funding.	NAME OF REPORTING UNIT  description  ander 7.2.0. for those plans which represent the roll contracts, or other similar cost objectives, provide fit there are not more than three plans, provide for there are not more than three plans, provide for least 80 percent of those Pitti costs allocable to this  the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any. For plans listed surving. For plans listed under 7.2.0.F., enter the amortization methods and periods used, if any, the the events or conditions for which significant for each plan. Do not include the current numeric powire a description of the basis used for determining orbit the criteria used to evaluate the validity of an under 7.2.0.6. or 7.2.0.F., enter "not applicable".			
7.2.2 PRS large the info these	est dollar informatic emotion for se plans di ment or b A.	Where numerous plans are listed to amounts of costs charged to Fede in below on a continuation sheet, all the plans. If there are more that in the aggregate account for at usiness unit.)  Actuariol Cost Method, Identify benefit, as appropriate, include assets, identify the amortization under 7,20.8, enter "cash acco" terminal funding" and identify the Actuariol Assumptions. Describe actuarial accomptions are made values of the assumptions, but a these numeric values. Also, describing. Provide the following in funding.	ander 7.2.0. for those plans which represent the real contracts, or other similar cost objectives, provide 88 there are not more than three plans, provide for them three plans, information should be provided for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used. If any, for plans fixed under 7.2.0.F., enter he amortization methods and periods used, of any, or the plans fixed under 7.2.0.F., enter the amortization methods and periods used, if any, or the exerts or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbit the critical used to resulate the validity of an under 7.2.0.B, or 7.2.0.F., exter "not applicable".			
the info	est dollar informatic emotion for se plans di ment or b A.	amounts of costs charged to Fede in below on a continuation sheet. If the plans. If there are more to the department of the surface wishess unit. Actuarid Cost Method, Identify benefit, as appropriate, Include assets, Identify the amortization under 7.2.0.8., enter "cash accontential funding" and identify the Actuarid Assumptions, Described actuarid assumptions, Described values of the assumptions, but in these numeric values. Also, des actuarial assumption. For plans funding. Provide the following in	rel contracts, or other similar cost objectives, provide till there are not more than three plans, posvide han three plans, information should be provided for least 80 percent of those Pitti costs attocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any, For plans listed sunting." For plans listed under 7,2,0,F, enter the amortization methods and periods used, if any, et the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbit the critical used to sevaluate the validity of an under 7,2,0,8, or 7,2,0,F, enter "not applicable".			
	В.	benefit, as apprepriate. Include assets, Identify the ameritarism under 7,2,0.8., enter "cash accr "terminal funding" and identify a factuarial assumptions. Describeratural assumptions are made values of the assumptions, but it these numeric values. Also, describerations, but assumption. For plans funding. Provide the following its provides assumption.	the method used to determine the actuardal value of methods and periods used, if any. For plans fixted sunding?. For plans fixted under 7,2,0,F, enter to emortization methods and periods used, if any, the emortization methods are periods used, if any, the emortization methods are which significant for each plan. Do not include the current numerio possible a description of the basis used for decembing orbit the critical used to sessiate the validity of an under 7,2,0,8, or 7,2,0,F, enter "not applicable".			
	0000	actuarial assumptions are made values of the assumptions, but a those numeric values. Also, des actuarial assumption. For plans funding. Provide the following	for each plan. Do not include the current numeric provide a description of the basis used for determining cribe the criteria used to evaluate the validity of an under 7.2.0.8, or 7.2.0.F., enter "not applicable".			
	c.		oformation on the funding practice for the costs of the			
	C. Funding. Provide the following information on the funding practice for the cost plan: (For plans under 7.2.0.8, or 7.2.0.F., enter "not applicable".)					
		e.g., full funding of the a rules.  2. Briefly describe the fund 3. Are all assets valued on yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of			
	D.	Basis for Cost Computation, Inc	Scale whether the cost for the segment is determined			
		An allocated portion of t     A separately computed i     those segments.	the total PRB plan cost PRB cost for one or more segments. If so, identify			
	<ol> <li><u>Forleitability</u>. Does each participant have a non-forleitable contractual right to the benefit or account balance? If no, explain,</li> </ol>					
	Z.	Not applicable, proceed	to item 7.3.0.			

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes 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 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) 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: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD percent of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. az appropriate.

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

VII - 5

## COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journey, Reting Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retertion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable. 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan sponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred 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 these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this argument or business units: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occured and the account is fully funded Costs charged when occured and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

VII - 7

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST			
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item description					
7.5.0	Employee St that are cha	ock Ownership Mans (ESOPs). Does rged directly or indirectly to Federal o	your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)			
	A.	Yes (Proceed to Item 7.5.	1)			
	8.	No iProceed to hern 7.6.0	H			
7.5.1	General Plan Information. On a continuation sheet, for all ESOPs provide the following information:					
	A. The plan name					
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ol>					
	C. The plan number as reported on IRS Form 5500, 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.	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yea or Not.)				
	G.	. Indicate whether the ESOP is leveraged or nonleveraged.				
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If it is determined for those assets that do not have a .			
	E.	dividends, on both allocated and	the accounting treatment for forfeitures and unallocated shares, in the measurement of ESOP by to Federal contracts or similar cost objectives for			
	<ul> <li>Administrative Costs. Describe how the costs of administration of each plan listed an identified, grouped, and accumulated.</li> </ul>					

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and 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 with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

VII - 9

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST					
		LOSUME STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.		ltem :	Sescription					
7.6.1	Continued.							
		Column (3) - Crediting of	Dividends and Earned Refunds					
	For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.							
	A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year							
	B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year							
	C.							
	D,	insurance  D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 4tf CFR 9904.416-50(a)(1)(b)()						
	E.	Manually Rated - not applicable	ST 55-55-6031933					
	Y.	Other, or more than one 1/						
	Z. Not applicable							
	Column (4) Projected Average Loss							
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.							
	<ul> <li>Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</li> </ul>							
	<ul> <li>Costs that are bosed on the contractor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and</li> </ul>							
	practices.  C. The actual amount of losses are considered to represent the projected average loss to the period.							
	Y.	Other, or more than one method.	1/					
	Z. Not applicable							
	Column (51 - Insurance Administration Expenses							
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.							
	A	Separately identified and accumu	lated in indirect cost pool(s).					
	п.		d, and allocated to cost objectives either at the (Describe allocation method on a Continuation					
	C,		uded in indirect cost pool(s). (Describe pool(s) on a					
	D.		r third party. (Describe accumulation and attaquation					
	Y.	Other 1/						
	Z.	Not applicable						
	1/ Desc	ribe on a Continuation Sheet.						

#### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarer Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- 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 solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement 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.)

- Part V Depreciation and Capitalization Practices Part VI Other Casts and Coeffis Part VII Deferred Compensation and Insurance Costs Not Applicable
- 3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

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

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

#### **Allocation Base Codes**

- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable A. B. C.
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars
- DEFORE JALMNORDY.
- Direct Labor Hours Machine Hours
- Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added

- Other, or More than One Basis 1/

(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 pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

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

FORM CASB DS-1 (REV 2/96)

VIII - 3

		OUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
term No.		Hern c	Seacription
8.3.3	Fesiquel Luc	perses	Aflosation Bass Code
	tel	Major functions, activities, and ele	tments of cost include:
	63	Description/Make up of the alloca	tion base
	350		-
8.4.0	office, identi	<u>taperage</u> . If there are normally want fly on a continuation sheet the classic pittle expense.	ters of expenses from reporting units to this home Scatter of the expense and the name of the reports
- 4			

	COST ACCOUN	TING STANDARDS BOARD	PART 8 - DIRECT COSTS
		SURE STATEMENT Y PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Hern d	lescription
2.3.0	direct material :	ing Direct Material. (Mark the ap re charged to Federal contracts on on a continuation sheet.)	propriate line(s) to indicate the point in time at which or similar cost objectives, and if more than one line is
	A. B. C. D. E. Y. Z.	cost objective	of invoice are received released to a process, butch, or similar intermediate released to a final cost objective
2.4.0	standard cost m	ethod, i.e., you have marked Lin	d. (Do not complete this item unless you use a e A of Item 2.2.1, or 2.2.2. Mark the appropriate one than one line is marked, explain on a continuation.
2.4.1	Type of Variance	e.	
	A. B. C. Y.	Price Usage Combined (A and B) Other(s) 1/	
2.4.2	Level of Produc as a basis for a	tion Unit used to Accumulate Vari comulating material variances.	ignce, Indicate which level of production unit is used
	A. B. C. Y.	Plant-wide Basis By Department By Product or Product Line Other(s): 3/	
2.4.3	Method of Disp of, the dispositi	oning of Variance. Describe on a on of the variance.	continuation sheet the basis for, and the frequency
2.4.4	Bevisions, Star	dard costs for direct materials are	e revised:
	A. B. C. Y.	Semiannually Annually Revised as needed, but at Other(s) 3/	least once annually
	1/ Describe on	a Consinuation Sheet.	

FORM CASS DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD	PART II -	DIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF	REPORTING UP	er
tem No.	herr	description		
2.5.0	Method of Charging Direct Librar: (Mark the as show how such labor is charged to Federal cos- line is marked, explain on a continuation sheet, classes of labor rates that are, or will be applie. Other Direct Labor, is order so develop direct to	dracts or similar of Also describe or d to Manufacturin	ont objectives, a	nd if more than or sheet the principal
			Americans in Severe	
	1	Manadastaring	Direct Labor Catago	
		Business	Engineering	Other Direct
	A. Individual/actual rates			
	B. Average rates - uncompensated	-	_	1-0-0
	overtime hours included in computation 1/	-		-
	<ul> <li>C. Average rates – uncompensated overtime hours excluded from computation</li> </ul>			-
	D. Standard costs/rates 1/			
	Y. Other(s) 1/	-		-
	Z. Labor category is not applicable		-	-
2.6.1	standard costs/rate method, i.e., you have man Mark the appropriate lineful in each column of i marked, explain on a continuation sheet.) Type of Variance,	tems 2.6.1, 2.6.2	and 2.6.4, If	nore than one is
		93	Direct Labor Categor	
	I .	Manufacturing	Logistering	Other Direct
		12.30 10.00 10.00 10.00		
	A. Rate			
	A. Rate B. Efficiency	-		_
	B. Efficiency			=-
	B. Efficiency C. Combined (A and B)	-	_	=
	B. Efficiency C. Combined (A and B) Y. Other(s) 3/	-	=	$\equiv$
	B. Efficiency C. Combined (A and B)	-	_	$\equiv$
	B. Efficiency C. Combined (A and II) Y. Other(s) 1/ Z. Labor contepory is	-	_	Ξ
	B. Efficiency C. Combined (A and II) Y. Other(s) 1/ Z. Labor contepory is	-	_	Ξ

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-676 PART II - DIRECT COSTS NAME OF REPORTING UNIT ttem No. Item description <u>Level of Production Unit used to Accomplate Variance.</u> Indicate which level of production unit is used as a basis for accomplating the labor variances. 2.6.2 Direct Labor Category

Wassifacturing Engineering Other Direct A. Plant-wide basis

B. By department
G. By product or product line
Y. Otherish 3/
Z. Labor category is not applicable Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance. 2.6.3 Bevisions. Standard coats for direct labor are revised: 2.6.4 Semianrushy
Annushy
Revised as newled, but at least once annushy
Other(s): 1/ Description of Other Detect Costs. Other significant items of cost directly identified with Federal controls or other flusi cost objectives. Describe on a continuation sheet the principal classics of other costs that are advants charged classics, the description of the costs that are advants that of the costs, that is, identified specifically with final cust objectives, e.g., triangle benefits, beared costs, services, subcontracts, etc. 2.7.0 2.7.1 When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar sost objectives the charge is based on: A. Actual Costs
B. Per Diom Rotes
C. Lodging at actual costs and subsistence at per diem
V. Other Method 1/
V. Net Applicable Credits to Contract Costs. When Federal contracts or similar cost objectives are credited for the following electrostances, 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 objectives, and for each "No" answer, explain on a continuation sheet how the credit differs from the original charge.) 2.8.0 E. No. 2. Not Applicable (al Transfers to other jobs/contracts (b) Unused or excess materials remaining upon completion of contract

FORM CASE DS-1 IREV 2/96)

3/ Describe on a Continuation Sheet.

B 4

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT		VS. INDIRECT COSTS
	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPORT	ING UNIT
tem Vo.		Item d	escription	
3.1.0	Describe on a purpose, in the	etermining How Costs are Charged : a continuation sheet your criteria for its circumstances, are treated either tal cost objectives.	determining when costs	incurred for the same
3.2.0	functions, six Codes A thro applicable to 4.3.0) for ea direct/Somet	Costs of Specified Functions, Elem- ements of cest or transactions listed hugh F, or Y, to indicate how the ite you. Also, specify the nametal of it ch function, element of cost, or tran- ines indirect, is usual, explain on a o nd indirect allocations are made.)	in Items 3.2.1, 3.2.2, a m is treated. Enter Code he indirect pool(s) (as in section coded E or F. II	nd 3.2.3, enter one of the 2 I in those lines that are no ted in 4.1.0, 4.2.0 and Code E. Sametimes
		Treatment Code		
	II, D	irect material irect labor irect material and labor other direct costs	E. Sometimes direc F. Indirect only Y. Other(s) ]/ Z. Not applicable	ct/Sometimes indirect
3.2.1		nements of Cost. one Related to	Treatment Code	Name of Poolisi
	- Gal	Cash Discounts on Purchases	-	
	(b)	Freight in	2.50	
	(c)	Income from Sale of Scrap	_	2
	640	Income from Sale of Salvage	_	<del>20. 12.11 - 12.111</del>
	(e)	Incoming Material Inspection (receiving)		-
		Inventory adjustment	-	
	(1)	integratory actorities		
	(1) (g)	Purchasing	-	

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III - DIRECT	VS. INDIRECT COSTS
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPOR	TING UNIT
tem No.	hem des	ription	
3,2.2	Functions, Dements of Cost, or Transactions Belated to Direct Labor	Treatment Code	Name of Foolis
	(a) Incentive Componsation	Process:	
	(b) Holiday Differential (Priemium 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	ATT.	
	61 Life Insurance	5012	
	(j) Other Deferred Compensation 1/	-	
	(k) Training	0.00	
	6) Sick Leave		
	1/ Describe on a Continuation Sheet.		

FORM CASE DS-1 (REV 2/96)

III - 2

	DISC	INTING STANDARDS BOARD LOSURE STATIMENT BY PUBLIC LAW 100-679	NAME OF REPOR	VS. INDIRECT COSTS TING UNIT
Item No.		hem descrip	ption	
3.2.3		ements of Cost. ns - Minestantous	Treatment Code	Name of Pool(s)
	tat	Design Engineering (in-house)		_
	(0)	Drufting (in-house)		
	fal	Computer Operations (in-house)		_
	(d)	Contract Administration	2.055	
	(e)	Subcontract Administration Costs		
	en	Freight Out (Sinished product)		
	(g)	Line for production) Inspection		
	(h)	Packaging and Preservation	-	
	60	Preproduction Costs and Start-up Cost		
	0	Departmental Supervision	-	
	60	Professional Services (consultant fees)		
	60	Purchased Labor of Direct Nature (on premises)	_	
	(m)	Purchased Labor of Direct Nature (off premises)		
	(n)	Reamangement Costs	-	:
	fol	Rework Costs		
	fol	Royalties	-	C-
	(q)	Scrap Work	-	
	(r)	Special Test Equipment		_
	fsl	Special Tooling		
	(1)	Warranty Costs		0.00
	(w)	Rental Costs	_	
	(w)	Travel and Subsistence		
	(m)	Employee Severance Pay	-	
	(x)	Security Guards		

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT

itom No.

Hem description

Part IV Instructions

For the purpose of this part, indirect costs have been divided into three citiegories: (i) menutionaling, engineeting, and comparable indirect costs, (ii) general and administrative (USA) expenses, and (iii) service costs and expense post costs, as defined in item 4.3.0. The term "evenhead," as used in this part, refers only to the first category of indirect costs.

The following Albertion Bass Codes are provided for set in connection with Items  $4.1.0,\,4.2.0$  and

- Sales
  Cost of table
  Total Cost input libract material,
  direct labor, other deced costs
  and applicable sundhead!
  Value added cost input Initial cost
  input less direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor direct motorial cost
  input labor direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor and other costs)
  Phoso costs (Initial cost)
  Industrial costs
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- H. Direct labor dallars
  L. Direct labor hours
  J. Mechine hours
  W. Usage
  L. Unit of production
  M. Direct naterial cast
  N. Tests payrol dollars (direct and indirect employees)
  D. Hoodcount or seniler of employees
  F. Square feet
  Y. Otherpi, or rece two or basis
  (tract) and continued on the production of the production o

Ocerhand Pools, hist all the eventual pools, i.e., pools of indirect costs, effect the general and administrative (ISAA) expenses, that are abscarted to final cost abjectives without any intermediate ablacations. A supposed or business such may have early a single pool excenquation and of the several pools such as menufactuating overhead, engineering eventual, material leading eventued, etc. For each pool listed indirects the base used to abscarting such pools expenses to Federal contracts or single cost adjectives. Also, for each of the pools indirect in [the major transfer, interfere, positive, and elements of cost included, and [b] the make up of the abscartion between Use a continuation sheet if additional space is required.

Allocation Sate Code

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

Description Wake up of the allocation base:

FORM CASE DS-1 (REV 2/96)

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

			STATEMENT BLIC LAW 100-679	NAME OF REPOR	TING UNIT
Item No.			Hen	n description	
4.1.0	Continued.				Allocation Base Code
	2.	90-1			-
		(10)	Major functions, activiti elements of cost include		
		(6)	Description/Make up of allocation base:	the	
4.2.0	that describe selected indi cost objective activities, an if direct labor	rial the icate the res. Al- id element or dollars	manner in which GSA exp e base(s) used for ellocatin so, for each category of go ents of cost included, and	sensex are allocated. For e og such pooled expenses to collal selected, indicate (a) (b) the make up of the allo fits included? If a total co	o Federal contracts or similar the major functions, scation base(s). For example, est input base is used, is the
	200				Allocation
	Sing	le Pool	Containing G&A Expenses	Only	Base Code
	100				
	tai		or functions, activities, and nents of cost included:	ı	
		( <del>-</del> -		-9	
	(ы)	Des	cription.Wake up of the alk	ocation base:	
				3	
	1				

## COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

m					
			herr	description	
0.5	Continued. Single	Pool C	ontaining Both G&A and N	lon-G&A Expenses	Allecation Base Code
				-:	
	Çab		functions, activities, and arts of cost included:		
		100	istion/Make up of the allo		
	(6)	Desce	ipson/Make up of the allo		
	Spec	ist Affac			Allocation Base Code
	1.	_			
		(a)	Major functions, activiti elements of cost includ	es, and ed:	
		њ	Description/Make up of		
	2.				-
		(10)	Major functions, activit elements of cost includ	led:	
		0000			
	1	(6)	Description/Make up of	the alocation bine:	
	1				

IV - 3

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

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT No. Item description 4.3.0 Service Center and Expense Pool Alscation Bases. Savica centure are departments or other havetonal units which perform specific technical and/or administrative services princely for the breaft of other units within a reporting unit. Expense pools are pools of indused costs that we advanted princely to other units within a reporting unit. Exemples of zervice centers are detain processing centers, reproduction services and communications services. Examples of expense pools are use and occupancy pools and frings benefit pools. Setouary Code

Casseally, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific fixed cost objectives as direct costs and partially to offer indirect cost pools (such as a manufacturing overhead pool for subsequent reallocation to averall fixed cost objectives, referred to brain as a Caregory "A", and \$61 only to several other indirect cost pools (such as a manufacturing overhead pool, engineering overhead pool, engineering overhead pool and \$6A. superus pool for subsequent reallocation to several final cost objectives, referred to herein as Category "B". Bate Code Some service centers or expense pools may use produtermined billing or conting state to charge or affective the cents (Rate Code A) while others may charge or affective on an actual basis (Rate Code B). List all the service centers and expense pools and enter in column (1) Code A or B is indicate the category of pool. Enter in Column (2) one of the Africation Base Code A through P, or Y, brief on Page \_\_\_\_\_ to indicate the base used for charging or effective service center or exposure pool costs. Sister in Column (3) Base Code A or B to describe the cooling matrical used. Also, for each of the carefur and pools indicate (of the major functions, estimates and pools and elements of cost incharted, and (3) the major special residues. Also, for each of the discussion below. Use a constitution should be not if additional special residues.

Service Center or Expense Pool Major functions, activities, and ofernants of cost included: (b) DescriptionMake up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the effection base:

	COST ACCOUNTING STANDARDS BOARD	PART IV - INDIRECT COSTS
	REQUIRED BY PUBLIC LAW 100-679	RAME OF REPORTING UNIT
ters No.		ent description
4.4.0	costing rates are used to sharpe costs of service of cost pools (Nate Code A in Column (3) of Nem 4.3 Scota) and if more than one is marked, explain on a	occution or Overshoortical. Where predetermined billing or centers and expense pools to Federal contracts or other indirec- tion, variances from actual costs are: (Mark the appropriate a continuation sheet.)  books of charges made, at least once arready
		a indirect loast poolist at least once annually
4.5.0	Application of Overhead and GAA Rates to Specific	ed Transactions or Contx,
	establishing a separate indirect cost pool, affection other than the normal full rate for that pool. In the rate" or "more than full rate" should be used to de	precise in special situations whore, in Sau of in trades from an extellational developed or GSA post at a rate a case of such a special affectation, the terms "less than full scorbs the practice. The terms do any apply to situations a sequence indirect cost posit and base are used and the rate a.
	indicate your indirect cost affection practice with arrayed. Morethy on a continuation sheet the positi	
		Rate Code
	A. Full rate     B. Special allocation at less than full rate     Z. Transaction or case	Special affocation at more than full rate     D. No overhead or GAA is applied at is not applicable to reporting unit
	Transaction or Cost to Which Indicate Costs May be Allocated	Rute Code
	(a) Subcentract costs (b) Purchased Labor (c) Government-tumbel materials	=
	(d) Self-constructed depreciable acts (e) Labor on installation of accets	
	(g) Interorganizational transfers out (h) Interorganizational transfers in M confinentian short the bests used to charge the cost or price of an	No indicate on a 6 by you as transferor programicational
	transfers to feelend contracts or objectives. If the charge is bases whether the transferor's G&A or (i) Other transactions or costs libric See if there are other transaction other less than indicate or more	d on cost, indicate genera are included.) or Code B or C on this o or closes to which
	applied. List such transactions o continuation sheet, and for each types of expenses covered by su	r costs on a describe the major

FORM CASB DS-1 (REV 2/96)

	COST ACCOU	JINTING S	TANDARDS BOARD	PART IV - INDIRECT COSTS		
			STATEMENT UC LAW 100-679	NAME OF REPORTING UNIT		
tem Vo.			Item d	lescription		
4.6.0	requirements	for the a scable mu &D and I	flocation of IRAD and BAP soufacturing, engineering, a IAP projects were under co	and Bid and Proposal (BAP) Costs. Definitions of an costs are contained in 48 CFR 9304,420. The full addition other overhead is applied to BRAD and BAP intract, and the "burdened" IRAD and BAP costs are		
	<ul> <li>Allocated to Federal contracts or similar cost objectives by means of a composite pool with GSA expenses.</li> </ul>					
	Allocated to Federal contracts or similar cost objectives by means of a separate pool.					
	c.	-	Transferred to the corporate benefiting segments.	ate or home office level for reallocation to the		
	Y Other 1/					
	Z Not applicable					
4.7.0	Cost of Capital Committed to Facilities. In accordance with instructions for Form CASS CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark onc.)					
	Α.	A. On a basis identical to that used to absent the actual depreciation or amortization from these facilities; land is assigned in the same manner as the facilities to which it relates.				
	u.	-	On a basis not identical to that used to absorb the actual depreciation or amortization from these facilities. (Describe on a continuation shout the difference for each step of the allocation process.)			
	C.		By the "alternative allocation process" described in instructions for Form CASS-CMF.			
	z.	-	Not applicable.			
	1					
	1/ Describe	e on a Co	ntinuation Sheet.			

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT 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 lexure 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 © 4... General Instructions. Depreciating Tangible Assets for Government Contract Costing. (For each of the asset categories lated 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 file; a code from A through C in Column (3) describing how depreciation methods or use charges are applied to properly 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 X is Column (1) only, if an asset category is not applicable.) 5.1.0 Column (1)-Depreciation Method Code Column (2)-Useful Life Code A. Streight Line
A. Streight Line
B. Dedeiring Belance
C. Sumeit the years digits
D. Machine hours
E. Uset of production
G. Use challe
M. Method of dependation used under the applicable internal Revenue Procedures
Y. Other or more than on embod 1/2
Z. Asset category is not applicable. Column (1)-Property Units Code

A. Individual units are economed for seperatory

8. Applied to groups of accepts with similar service lever

C. Applied to groups of accepts with similar service lever

Y. Other or more than one method (1)

C. Raddawl value is estimated but not deducted in accordance with the provisions of 48 CPR 9304.409 (1)

Y. Other or more than one method (1)

FORM CASE DS-1 (REV 2/98)

1/ Describe on a Continuation Short.

V - 1

	COST ACCOUNTING STA		PAR		CAPITAL		PRACTICES
	DISCLOSURE STA REQUIRED BY PUBLIC		NAM	AE OF	REPORT	NG UNIT	
tem fo.		ltem e	tesoription				
5.1.0	Continued.		Deprecia Metho		Useful Life	Property Units	
	Asset Category		Code (1)		Code (2)	Code	Code (5)
	(a) Land improve	ments					
	(b) Building		-			-	
	(c) Building impr		-	-	_		-
	(d) Leasehold im			-	_		
	(e) Machinery as			_		_	
	(f) Furniture and		-	-	_	-	_
	(g) Automobiles		_	-	-	-	-
		ing equipment freprogramming costs		-		_	-
		dies		-	-		-
	(k) Tools	uses	-	-			
		lable mast categories	_				-
	acsat catego enumerate o	Y on this line if other ries are used and n a contineution sheet set cetegory and the					
	each such at applicable co Code Z.)	des. Otherwise enter					
5.2.0	applicable co	des. Otherwise enter Coating, Financial Acc real contracts as for fin	ancial acco	unting	and inco	me tax?	[Mark either (
5.2.0	applicable co Code Z.)  Depreciation Practices for the same for costing Fed- or (R) on each line under	des. Otherwise enter Conting, Financial Access contracts as for the Financial Accounting a	ancial acco	unting Tax. I	and inco	me tax?	(Mark either ( nizations need
5.2.0	applicable or Code 2.3  Depreciation Practions for the same for cooling Fed or (R) on each line under complete this item.)  Enancial Account (a) Methods	dee. Otherwise enter Genting, Financial Accounting a Financial Accounting a	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need
5.2.0	applicable or Code Z.) Depreciation Practices for the same for cooling Fedure (R) on each line under complete this item.)  Enancial Account	dee. Otherwise enter Genting, Financial Accounting a Financial Accounting a	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need
5.2.0	applicable or Code 2.3  Depreciation Practions for the same for cooling Fed or (R) on each line under complete this item.)  Enancial Account (a) Methods	des. Otherwise enter Cossins, Financial Accounting as Financial Accounting as ing	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need
5.2.0	applicable or Oods 2.3  Description Practices for the same for cooling Fed or till on each line under complete this item.)  Financial Account (a) Methods (b) Useful live	des. Otherwise enter  Continu. Financial Accounting a  financial Accounting a  ling  ing	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need
5.2.0	applicable or Ocde 2.3  Descriction Practices for the same for ocoling Pedicor or (R) on each line sunder complete this item.)  Financial Account (a) Methods (b) Useful line (c) Property of the Complete this control of the Complete this item.)	des. Otherwise enter  Continu. Financial Accounting a  financial Accounting a  ling  ing	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either () nizations need
5.2.0	applicable or Ood 2.3  Depreciation Practices for the same for cooling Pedicor or IRIO on each line sunder complete this item.)  Financial Account (a) Methods (b) Useful line (c) Property (d) Residual or Residual or Complete this cool of the Complete this item.)	des. Otherwise enter  Continu. Financial Accounting a  financial Accounting a  ling  ing	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either () nizations need
5.2.0	applicable or Code 2.3  Depreciation Practices for the same for costing Fed or (II) on each line under complete this item.)  Financial Account  (a) Methods (b) Useful live (c) Property (c) (d) Residual v Income Tax	des. Otherwise enter  Continu. Financial Accounting as  Emancial Accounting as  ing  es  siling	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either () nizations need
5.2.0	applicable or Ocde 2.3  Depreciation Practices for the same for cooling Pedia or III of the same for cooling Pedia or III on each line sender complete this item.)  Financial Account (al. Methods (b) Useful line (c) Property (d) Residual value (e) Methods (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) (f) Useful live (f) (f) (f) (f) (f) (f) (f) (f) (f) (f)	des. Otherwise enter Continu. Financial Accounting as contracts as for fin Financial Accounting a sing es salies salies	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either Unitrations need
5.2.0	applicable or Oode 2.3  Depreciation Practices, for the same for ceeting Fed or III) on each line sunder complete this item.  Financial Account (a) Methods (b) Useful line (c) Property (d) Residual Value (e) Methods (e) Me	des. Otherwise enter Continu. Financial Accounting a ing ing is suites selection of the financial Accounting a ing ing is suites selection is suites is suites is suites is suites is suites is suites is suites	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either Unitrations need

	COST ACCOUNTING ST		PART V - DEPRECIATION AND CAPITALIZATION PRACTICES		
	REQUIRED BY PUBLIC		NAME OF	REPORTING UNIT	
Item No.	bem description				
5.3.0	Fully Depreciated Assets. Is a unage charge for fully depreciated assets charged to Federal combacts? (Mark one.)				
	B. N	es 1/ lo lot applicable			
5.4.0	Tenament of Gains and Losses on Disposition of Depreciable Property, Gains and losses are: (Mark the appropriate line(s) and if more than one is storked, explain on a continuation sheet.)				
	Coedited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged				
	Taken into consideration in the depreciation cost basis of the new Herra, where trade in is knowled.				
	C. Not accounted for separately, but reflected in the depreciation reserve account				
	Y Otherisk 3/				
	Z 1	kat applicable			
5.5.0	<u>Capitalization or Expension of Socializations</u> . (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 zame specified cost is sometimes applicabled, mark both lines and describe on a continuation sheet the circumstances when each method is used.)				
	Cost	Α.	Expressed	B. Copitalized	
	(a) Freight-i	•	-		
	(b) Sales ta	xes.	_	_	
	(c) Excise t	ares	-	1.	
	(d) Architec	t-engineer from	0.000	-	
	(e) Overhau	is (extraordinary repairs)	day day?		
	11 Possible on a Cont	marker Phase			

FORM CASS DS-1 IREV 2/961

V-3

		G STANDARDS BOARD				
		JBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	item écacription					
5.6.0	Criteria for Capitalization. Enter fall the minimum dollar amount of acquisition cost or expenditures for addition, alteration and improvement of depociable assets capitalized, and (b) the minimum number of expected life years of copitalized assets.  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 catagory or subcategory of assets involved which differ from those for the majority of assets.					
	tor the majority or assets.					
	(b) Minimum service life years					
5.7.0	Group or Mass. Parchase. Are group or moss purchases foriginal complement) of low cost equipment, which individually one less than the capitalization amount indicated above, capitalized? (Mark one. If Yes is marked, provide the minimum aggregate dollar amount capitalized.)					
	^.	Yes				
	Minimum aggregate dollar amount capitalized					
	E.	No.				

## COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

EQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING
	The second secon

NG UNIT 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 (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, 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, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) | Solaried | | Non-| Hourly | exempt 3/ Exempt 3/ (1) (2) (3) Charges for Vacation Pay 6.1.1 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 (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not AppRoble

2/ FORM CASB DS-1 (REV 2/96)

VI - 1

For the deficition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet,

	DISCLOSU	G STANDARDS BOARD BE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT			
Hem No.		Item description				
62.0	Supplemental Unemployment (Extended Laroff) 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.)					
	Α	When actual payments are made directly to employees				
	В	When accrued (book acoust 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				
63.0	Severance Pay and Early Retirement. Costs of normal tumover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other perinent procurement regulations, which are charged directly or indirectly to Federal contracts, are based on: (Mark the appropriate linets) and if more than one is marked, explain on a continuation sheet.)					
	A	A Actual payments made				
	B Accrued amounts on the basis of past experience					
	C	C Not charged				
	Υ.	Other(s) 1/				
	z					
6.4.0	incidental or misce setting services, wi	Raneous receipts, such as reve ten related costs have been all a continuation sheet.)	to indicate the method used to account for nues from renting real and personal property or ocated to Federal contracts. If more than one is			
	^-	<ul> <li>The entire amount of the receipt is credited to the same indirect cost pools which related costs have been charged</li> </ul>				
	B	related part of the receipt	essipt includes an allowance for profit, the cost- is credited to the same indirect cost pools to which larged; the profits are credited to Other			
	c	The entire amount of the receipt is credited directly to Other (Miscellaneous) income				
	Y	Other(s) 3/				
1	z	Not applicable				
	1/ Describe on a C	Continuation Sheet.				

	COST ACCOUNTIN	IG STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS		
		RE STATEMENT UBUC LAW 100-679	NAME OF REPORTING UNIT		
item No.		ltem d	escription		
6.5.0	Proceeds from Employee Weltze Activities. Employee writer activities include all of those activities are forth in FAR 31.2. (Mark the appropriate line(s) to indicate the practice followed in accounting to the proceeds from such activities. If more than one is marked, explain on a communition sheet.)				
	Α	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 th	e 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 (Miscellanesus) Income			
	Y	Otherist 1/			
	z	Not applicable			
	İ				
	1/ Describe on a C	Continuation Sheet.			

	COST ACCOR	INTING STANDARDS	воляр	PART VII - DEFERRED COMPENSA: AND INSURANCE COST	
DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679			NAME OF REPORTING UNIT		
hem No.			Ham des	scription	
			Part VII Je	structions	
	retirement be of deferred of corporate or others may if organizations When a continuation require that of disclose the segment(s) p	nefits edier than pens ompersation, and insu- bome office level, with sour a portion of these I levels.  I the segment beports in sheet, identify the o- entity to complete the methods and technique enterturning Federal con-	iona (including p trance. Some or le others may in costs at the co- ing uniti does no rganizational ent applicable partie es used to mene tracts or similar	green of costs for employee persions to not extrement health benefits, certain gardestions may incur all of these cost our them at subordinate organizational epocate level and the balance at subord at directly incur such costs. We segment this Part VIII. Each such entity is use, snaign, and allocate south costs to cost objectives. Necessary explanation costs objectives. Necessary explanation costs on continuation when the costs to costs objectives. Necessary explanation costs on costs on costs to costs objectives. Necessary explanation costs on costs on costs of costs objectives. Necessary explanation costs on costs on costs of costs of costs of costs of costs of costs  other types s at the levels. Sail inate or should, or , and should to fully the	
	to achieve that objective should be provided by the entity on a continuation sheet.  Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII or locurs and then allocates these costs to its segments, the home of complete this Part to be included in the submission by the segment as indicated on page 61 4 General Instructions.				e office may © 4.,
7.1.0	plans whose	s with Costs Charged to costs are charged to mber of plans.1	so Federal Contract	racts, identify the types and number of a or similar cost objectives: (Mark appl	f persion Scable lises Number of
		Type of Per	ision Plan		Plans
	A.	Defined-Contribution	n Flan (Other th	an ESOPs (see 7.5.0))	
	1	Non-Qualifie     Qualified	nd		
	1	Z. Quanted			
	В.	Defined-Benefit Pla	п		=
	8.	Defined-Benefit Pla 1. Non-Cusific a. Costs as	ed - re measured and	assigned on accrual basis assigned on each	=
	B.	Defined-Benefit Plat  1. Non-Cualific a. Costs as b. Costs as (poy-as-	ed - re measured and		=
		Defined-Benefit Plat  1. Non-Custific a. Costs as b. Costs as (pay-az- 2. Qualified a. Trustees	ed - re measured and re measured and you-go! beain d (Subject to ER	assigned on cash  (SA's minimum funding requirements)	
		Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! busis d (Subject to ER sured plan (Exem- nents) treated a vely bargained p	l assigned on cash	
	8. Y.	Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! beain d (Subject to ER sured plan (Exem nents) treated a	l assigned on each ISA's minimum funding requirements) typt from ERISA's minimum funding a a defined-contribution plan	

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Hem d	lescription			
7,1,1	General Plan I Information:	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following			
	A.	The pion name				
	8.	[[				
	C.	The plan number as reported on HS is	Form S500, if any			
	D.	is there a funding opency established	for the plan?			
	E.	Indicate where costs are accumulated (1) Harra Office (2) Segment				
	F.	if the plan provides suggiormental bor	efits to any other plan, identify the other plants).			
	largest dollar sheet the bas fiscal year. () three plant, is	amounts of costs charged to Federal con is for the contribution fincheding treatmen If there are not more than three plans, po	, or 7.1.0.8.2.c., for those plans which supersort the rinces, or similar cost objectives, describe on a continuation of of dividents, credits, and toriolisms) required for each seeks information for all the plans. If there are more than plans that in the approprie accounts for at least 90 percent is segment or business unit.)			
	7.	Not applicable. (Proceed to I	ten 7.1.3)			
7.1.3	treated as de represent the below on a ti-	Seed-contribution plans reported under 7. largest dellar amounts of costs charged ovtinuation short. (If there are not more in than three plans, information should be	ned under 7.1.0.B. (suchating cartain defined-benefit plans 1.0.8.2.b. and 7.1.0.B.2.c.), for those plans which to Federal contracts, people the information requested than those plans, provide information for all the plans. If a provided for these plans that in the appropria economic for allocated to this segment on business with:			
	Α.	used to value annitary benefits, for a actuarial value of assets. Also, if ap-	schaelel oest method used, including the cost method(s) och plan, lestude the method used to determine the placele, include whether normal cost is developed as a level statlary. For plane listed under 7.1.0.8.1.b., enter "pay-on-			
	В.	assumptions are made for each plan. assumptions, but provide a description	ements or conditions for which significant actionals. Do not include the context countries white of the or of the basic used for determining these exemptic values, whate the validity of an actionful assumption. For plans quylication.			
	c	on the basis of a readily determinable value. If no, describe how the marks	note, indicate if all expets of the funding agency are valued a market price. If yes, indicate the basis for the market of values are determined for those accust that do not have a or plans listed under 7.1.0.8.1.b., write "not applicable".			
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:			
		<ol> <li>An allocated portion of the t</li> <li>A separately computed pero segments.</li> </ol>	atal pension plan cost. Jon cost for one or more segments. If so, identify theor			
	1	Not applicable, proceed to it	ten 7.2.0.			
	1000					

FORM CASS DS-1 (REV 2/96)

VII - 2

		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST			
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
ltem No.	Hem description					
7.2.0	Past retirement Benefits (1998) Other than Pensions linckelins post retirement health care benefits) Charged to Federal Contracts. Identify the accounting method used to determine the costs and the number of 1908 plans whose costs are charged to Federal contracts or similar cost objectives. Whate retires benefits are provided as an integral part of an employee group incurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable lented and enter number of plans.)					
		Medyed Used to Determine Costs	Busines of Plans			
	Α.	Accrual Accounting				
	8.	Cash (pay-as-you-go) Accounting				
	C.	Purchased Insurance from unrelat	ad bosons			
	D.	Purchased Incurance from Captive				
	E.					
	. 6.	Self-Insurance fincluding insurance				
		obtained through Captive Insurer	The second secon			
	F.	Terminal Funding				
	Y.	Other 1/				
	Z. Not Applicable (Proceed to Item 7.3.0)					
7.2.1	General PIIB 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:					
	A.	The plan name				
	<ul> <li>The Employer Identification Number (£IK) of the plan sponsor as reported on IRS Form 5500, if any</li> </ul>					
	C. The plan number as reported on IRS Form 5500, if any					
	D.	D. Is there a funding agency or funded reserve established for the plan?				
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:			
	F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.					
	G. If this PWS plan is fisted 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 PWS plan is listed under 7.2.0.Y., indicate whether the plan is operated as a group insurance pargram. 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.					
	1/ Describe	on a Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts 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 glans, provide information for all the plans. If there are more than three plans, 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.) A. <u>Actuariol Cost Method</u>, 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 ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA 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 determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

VII - 4

PART VII - DEFERRED COMPENSATION

	COST ACCOUNTING STANDARDS BOARD		AND INSURANCE COST				
	REQUIRED BY PU	STATEMENT BUC LAW 100-	679	NA	NAME OF REPORTING UNIT		
Item No.	Itsem description						
7.3.0	Employee Group Insurance Changed to Endered Contracts or Similar Cost Objectives. Does your organization provide group insurance coverage to its employees? Undudes coverage for life, hospi surgical, medical, disability, accident, and similar plans for both active and retired employees, even the coverage was previously described in 7.2.0.1  A. Yes (Complete Istem 7.3.1)  B. No Grocced to Item 7.4.0)						age for life, hospital
7.3.1	Employee Group Insurance Programs. For each program that covers a category of insured risk fe.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 that three policies or self-insurance plans and self-insurance plans that in the aggregate account for at least 80 percent of the codes allowable to this segment or business unit for the program that covers each category of insured risk identified.)						
	Description	Description of Employee Group Insurance Program:					
	Podiny or Entr- Josephine Plan	Court Accommendation (19)	Cont. Resin (2)	Britain Ol	Purchased Instance Fieling Essis (4)	Frejected Average Loss 50	Edinaturos hearanos Administrativa Experiesa (5)
			Column (1)	- Cost App	amulation		
	Enter Code A. B. or Y. as appropriate.						
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment Y. Other 1/J						
	Column 129 — Cast Basis						
	Enter code A, B, C, or Y, ax appropriate.						
	B. Sett- C. Purc	hased Insurance hased Insurance r 3/			10.00		
	1/ Describe on	a Continuation	Sheet,				

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPINSATION AND INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
turn No.	ham	description				
7.3.1	Continued.					
	Coheren (3)	- Includes Reliepes				
	Enter code A. R. C. or Y. at appropriate.					
	A. No, does not include benefits for ret	ires. To a part of a policy or coverage for both active employees				
	R. Yaz, PRS benefits for retires that a ped retirees are reported here instan					
	C. Yes, PRR borofits for retirees are a	part of a PRB plan previously reported under 7.2.0.				
	Y. Other 1/					
	Column (4) - Parch	and Journey Rating Berlin				
	For each plan Ested onter code A. R. C. Y, or Z, as appropriate.					
	A. Retrospective Rating (also called experience rating plan or retention plans.					
	B. Manuady Rated					
	C. Community Reted					
	Y. Other, or more than one type 1/					
	Z. Not opplicable					
	Coheren (5) - Projected Assesse Loss					
	For each self-insuced group plan, or the self-insured portion of purchased insurance, witer code A, B, C, Y, or Z, as appropriate.					
	A. Self-insurance costs represent the projected everage loss for the period estimated on the basis					
	of the cost of comparable purchased insurance.					
	<ol> <li>Saff-interence costs are based on the contractor's experience, relevant industry experience, and unfocusted conditions in accordance with accordan principles.</li> </ol>					
	Other, or more than one method 1/					
	Z. Not applicable					
	Column 16) - Immunico Administraçãos Ecolomes					
	For each self-inswed group plan, or the self-inswed portion of purchased insurance, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.					
	A. Separately identified and accumulated in indirect cost pool(s).					
	<ol> <li>Separately identified, accumulated, and affocuted to cost objectives either at the segment end/or</li> </ol>					
12		on method on a Continuation Short). led in indirect exet poul(s). (Describe pool(s) on a				
	Continuation Short)	\$2.00 E				
		third party. (Describe accumulation and affection process on				
	e Continuation Short). Y. Other 1/					
	Y. Other 3/ 2. Not applicable					
	1000 3000 000000					

FORM CASS DS-1 (NEV 2/96)

Describe on a Continuation Short.

VII - 6

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Hern No.	Item description				
7.4.0	Deferred Cor compensatio (Mark one.)	repensation, as defined in CAS 9904 n, other than ESOPs, which is charg	1.415. Does your organization award deferred ged to Federal contracts or similar cost objectives?		
		Yes (Complete Ham 7.4.1.)			
	В.	No (Proceed to Hern 7.5.0.)	i-		
7.4.1		Information. On a continuation she 15, provide the following information	set for all deferred compensation plans, as defined by in:		
	A.	The plan name			
	В.	The Employer Identification Numb 5500, if any	ber (EIN) of the plan sponsor as reported on IRS Form		
	C. The plan number as seported on IRS Form 5500, if any				
	Indicate where costs are accumulated:				
	(1) Home office (2) Segment				
	E.	Are benefits provided pursuant to established practice, briefly described	o a written plan or an established practice? If ribe .		
7.4.2	represent the objectives, s plans, provide provided for	e largest dollar amounts of costs ch rewide the information below on a c te information for all the plans. If the	s plans are listed under 7.4.1, for those plans which arged to Federal contracts, or other similar cost continuation sheet. Iff there are not men than three sere are more than three plans, information should be count for at least 80% of these deterned business units:		
	A.	Description of Plan.			
		Stock Options     Stock Appreciation Right     Cash Incentive     Other (explain)	s		
	B.	Method of Charging Costs to Fo	deral Contracts or Similar Cost Objectives.		
	3433	<ol><li>Costs charged when according</li></ol>	rued and the accrued is fully funded rued and the accrued is partially funded or not funded if to employee (pay-as-you-go)		
		a. Usier texplant			

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Item	description			
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)			
	Α.	Yes (Proceed to item 7.5	1)			
	В.	No iProceed to item 7.6.0	DI .			
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:			
	A.	A. The plan name				
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, If any</li> </ol>					
	c.	C. The plan number as reported on IRS Form 5500, H any				
	D. Indicate where costs are accumulated: (1) Home office (2) Segment					
	E.	Are benefits provided pursuant to exterbished practice, briefly described	o a written plan or an established practice? If ribe.			
	F.	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yea of Not.)				
	G.	<ol> <li>Indicate whether the ESOP is leveraged or nonleveraged.</li> </ol>				
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If ue is determined for those assets that do not have a			
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP by to Federal contracts or similar cost objectives for			
		Administrative Costs, Describe identified, grouped, and accurred	how the costs of administration of each plan listed ar lated.			

FORM CASE DS-1 (REV 2/96)

VII - 8

	COST ACCOUNTING STANDARDS BOARD		DEFERRED COMPENSATION AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF I	PORTING UNIT			
item No.	ham description					
7,6.0	Worker's Compensation, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, Sability and property insurance?  A. Yes (Complete Item 7.6.1.)					
	B. No (Proceed to Part VIII)					
7.6.1	Worker's Compensation, Liability and Property I	isurance Coverage				
	information below on a continuation sheet using than three policies or self-insurance plans that a information for all the policies and self-insurance insurance plans, information should be provided aggregate account for at least 80 percent of the each line of insurance identified.) Description of Line of Insurance Coverage	re applicable to the plans. If there as for those policies costs allocable to	e line of insurance, provide to more than three policies or and self-insurance plans that in the			
	Pulley or Sulf- Cost Cost Invariant Plan Accountation, Sonio	and Extract . Ave.	Self-Insurance  solid frequence  rage Administrative  ma Exercise			
	America Plan Accountation Seek		4) 60			
	Column (1) - Cost Accumulation					
	Enter code A, B, or Y, as appropriate.					
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/					
	Column (2) — Cost Bosis					
	Enter code A, B, C, or Y, as appropriate.					
	Purchased Insurance from unrelated third party     Self-insurance     Purchased Insurance from a captive insurer     Other JI					
	1/ Describe on a Confinuation Sheet.					

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

co	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
13	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Includes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating 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.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

## Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

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FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VIII - 2

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES  NAME OF REPORTING UNIT				
Item No.		Item e	fesoription				
		Type of Expenses or Name of Por	of of Expenses				
83.1	Directly Allos	cated					
	1.						
	(a)						
			-				
	- 20		-				
	2. (a)	Major functions, activities, and el					
			Charles or Cost French				
			-				
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code			
	1.			-			
	(a)	Major functions, activities, and e	lements of cost include:				
	61	Description/Make up of the alloca	ation base:				
			_				
	2.			1200			
	(a)	Major functions, activities, and e	lements of cost include:				
	tho	Description/Make up of the afloc	etion bases				
	100	Decorption water up of the moc	and Marks				
	1						

# COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT RECIPIED BY PUBLIC LAW 100-673 Name of Reporting UNIT Harm description No. Harm description Adocation Bass Code (a) Major functions, artivities, and elements of cost include: (b) Description/Make up of the allocation base. S.4.0 Intender of Expenses. If there are normally wantiers of expenses from reporting units to this home office, identify on a continuation sheet the describerion of the expense and the name of the recorting unit incurring the expense.

FORM CASE DS-1-(REV-Z/96)

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II -	DIRECT COSTS				
	REQUIRED BY PUBLIC LAW 100-679	NAME OF	NAME OF REPORTING UNIT				
No.	hen	n description					
2.5.0	Method of Charsing Direct Labor: (Mark the appropriate Snels) 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 courts.						
		Material	Street Labor Catego Engineering	Other Divers			
	A. Individual/actual rates						
	B. Average rates — uncompensated overtime hours included in computation 1/	-		-			
	C. Average rates – uncompensated overtime hours excluded from computation			276			
	D. Standard costs/rates 3/						
	Y. Other(s) 1/						
	Z. Labor category is not applicable						
	standard costs/rate method, i.e., you have mor Mark the appropriate lineful in each column of a marked, explain on a continuation sheet.)	items 2.6.1, 2.6.2	and 2.6.4, If	nore than one is			
2.6.1	Type of Variance,						
2.6.1	Type of Variance,		Direct Labor Categor				
2.6.1		Manufacturing	Direct Labor Gategor Engineering	Other Direct			
2.6.1	A. Rate						
2.6.1	A. Rate B. Efficiency		Engineering				
2.6.1	A. Rate	Manufacturing	Engineering	Orber (Fract			
2.6.1	A. Rate B. Efficiency C. Combined (A and II) Y. Other(S) 1/1 Z. Labor category is	Manufacturing	Engineering	Other Direct			
2.6.1	A. Rate B. Efficiency C. Combined (A and II) Y. Other(s) 1)	Manufacturing	Engineering	Orber (Fract			
2.6.1	A. Rate B. Efficiency C. Combined (A and II) Y. Other(S) 1/1 Z. Labor category is	Manufacturing	Engineering	Other Direct			

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-676 PART II - DIRECT COSTS NAME OF REPORTING UNIT ttem No. Item description <u>Level of Production Unit used to Accomplate Variance.</u> Indicate which level of production unit is used as a basis for accomplating the labor variances. 2.6.2 Direct Labor Category

Wassifacturing Engineering Other Direct A. Plant-wide basis

B. By department
G. By product or product line
Y. Otherish 3/
Z. Labor category is not applicable Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance. 2.6.3 Bevisions. Standard coats for direct labor are revised: 2.6.4 Semianrushy
Annushy
Revised as newled, but at least once annushy
Other(s): 1/ Description of Other Detect Costs. Other significant items of cost directly identified with Federal controls or other flusi cost objectives. Describe on a continuation sheet the principal classics of other costs that are advants charged classics, the defectly, that is, identified specifically with final cust objectives, e.g., triage benefits, beard costs, services, subcontracts, etc. 2.7.0 2.7.1 When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar sost objectives the charge is based on: A. Actual Costs
B. Per Diom Rotes
C. Lodging at actual costs and subsistence at per diem
V. Other Method 1/
V. Net Applicable Credits to Contract Costs. When Federal contracts or similar cost objectives are credited for the following electrostances, 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 objectives, and for each "No" answer, explain on a continuation sheet how the credit differs from the original charge.) 2.8.0 E. No. 2. Not Applicable (al Transfers to other jobs/contracts (b) Unused or excess materials remaining upon completion of contract

FORM CASE DS-1 IREV 2/96)

3/ Describe on a Continuation Sheet.

B 4

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT	PART III - DIRECT VS. INDIRECT COSTS  NAME OF REPORTING UNIT				
	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPORT	ING UNIT			
tem Vo.		Item d	escription				
3.1.0	Describe on a purpose, in the	etermining How Costs are Charged : a continuation sheet your criteria for its circumstances, are treated either tal cost objectives.	determining when costs	incurred for the same			
3.2.0	functions, six Codes A thro applicable to 4.3.0) for ea direct/Somet	Treatment of Corts 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 needed. Enter Code 2 in those fines that are not applicable to you. Also, specify the namely of the indirect poolist las lates in 4.1.0, 4.2.0 and 4.3.0) for each function, deterent of cost, or transaction code E or F. If Code E. Semetimes direct/Sometimes indirect, is used, explain on a continuation sheet the circumstances under which both direct and indirect aborations are made.)					
		Treatment Code					
	II, D	irect material irect labor irect material and labor other direct costs	E. Sometimes direc F. Indirect only Y. Other(s) ]/ Z. Not applicable	ct/Sometimes indirect			
3.2.1		nements of Cost. one Related to	Treatment Code	Name of Poolisi			
	- Gal	Cash Discounts on Purchases	-				
	(b)	Freight in	2.5				
	(c)	Income from Sale of Scrap	_	2			
	640	Income from Sale of Salvage	_	<del>20. 12.11 10.1111</del>			
	(e)	Incoming Material Inspection (receiving)		-			
		Inventory adjustment	-				
	(1)	integratory actorities					
	(1) (g)	Purchasing	-				

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III - DIRECT	VS. INDIRECT COSTS				
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
tem No.	ham description						
3,2.2	Functions, Dements of Cost, or Transactions Belated to Direct Labor	Treatment Code	Name of Foolis				
	(a) Incentive Componsation	Process:					
	(b) Holiday Differential (Priemium 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	ATT.					
	61 Life Insurance	5012					
	(j) Other Deferred Compensation 1/	-					
	(k) Training	90.00					
	6) Sick Leave						
	1/ Describe on a Continuation Sheet.						

FORM CASE DS-1 (REV 2/96)

III - 2

	DISC	INTING STANDARDS BOARD LOSURE STATIMENT BY PUBLIC LAW 100-679	PART III - DIRECT VS. INDIRECT COST NAME OF REPORTING UNIT				
Item No.	item description						
3.2.3		ements of Cost. ns - Minestantous	Treatment Code	Name of Pool(s)			
	tat	Design Engineering (in-house)		_			
	(0)	Drufting (in-house)					
	fal	Computer Operations (in-house)		_			
	(d)	Contract Administration	2.055				
	(e)	Subcontract Administration Costs					
	en	Freight Out (Sinished product)					
	(g)	Line for production) Inspection					
	(h)	Packaging and Preservation	-				
	60	Preproduction Costs and Start-up Cost					
	0	Departmental Supervision	-				
	60	Professional Services (consultant fees)					
	60	Purchased Labor of Direct Nature (on premises)	_				
	(m)	Purchased Labor of Direct Nature (off premises)					
	(n)	Reamangement Costs	-	:			
	fol	Rework Costs					
	fol	Royalties	-	C-			
	(q)	Scrap Work	-				
	(r)	Special Test Equipment		_			
	fsl	Special Tooling					
	(1)	Warranty Costs		0.00			
	(w)	Rental Costs	_				
	(w)	Travel and Subsistence					
	(m)	Employee Severance Pay	-				
	(x)	Security Guards					

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT

itom No.

Hem description

Part IV Instructions

For the purpose of this part, indirect costs have been divided into three citiegories: (i) menutionaling, engineeting, and comparable indirect costs, (ii) general and administrative (USA) expenses, and (iii) service costs and expense post costs, as defined in item 4.3.0. The term "evenhead," as used in this part, refers only to the first category of indirect costs.

The following Albertion Bass Codes are provided for set in connection with Items  $4.1.0,\,4.2.0$  and

- Sales
  Cost of table
  Total Cost input libract material,
  direct labor, other deced costs
  and applicable sundhead!
  Value added cost input Initial cost
  input less direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor direct motorial cost
  input labor direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor and other costs)
  Phoso costs (Initial cost)
  Industrial costs
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- H. Direct labor dallars
  L. Direct labor hours
  J. Mechine hours
  W. Usage
  L. Unit of production
  M. Direct naterial cast
  N. Tests payrol dollars (direct and indirect employees)
  D. Hoodcount or seniler of employees
  F. Square feet
  Y. Otherpi, or rece two or basis
  (tract) and continued on the production of the production o

Ocerhand Pools, hist all the eventual pools, i.e., pools of indirect costs, effect the general and administrative (ISAA) expenses, that are abscarted to final cost abjectives without any intermediate ablacations. A supposed or business such may have early a single pool excenquation and of the several pools such as menufactuating overhead, engineering eventual, material leading eventued, etc. For each pool listed indirects the base used to abscarting such pools expenses to Federal contracts or single cost adjectives. Also, for each of the pools indirect in [the major transfer, interfere, positive, and elements of cost included, and [b] the make up of the abscartion between Use a continuation sheet if additional space is required.

Allocation Sate Code

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

Description Wake up of the allocation base:

FORM CASE DS-1 (REV 2/96)

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

			STATEMENT BLIC LAW 100-679	NAME OF REPOR	TING UNIT
Item No.			Hen	n description	
4.1.0	Continued.				Allocation Base Code
	2.	90-1			-
		(10)	Major functions, activiti elements of cost include		
		(6)	Description/Make up of allocation base:	the	
4.2.0	that describe selected indi cost objective activities, an if direct labo	rial the icate the res. Al- id element or dollars	manner in which GSA exp e base(s) used for ellocatin so, for each category of go ents of cost included, and	sensex are allocated. For one such pooled expenses to polisi selected, indicate (a) (b) the make up of the allotte, included? If a total co	o Federal contracts or similar the major functions, scation base(s). For example, ast input base is used, is the
	200				Allocation
	Sing	le Pool	Containing G&A Expenses	Only	Base Code
	100				
	tai		or functions, activities, and nents of cost included:	ı	
		( <del>-</del> -		-9	
	(ы)	Des	cription.Wake up of the alk	ocation base:	
				3	
	1				

## COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

m							
			Item description				
0.5	Continued. Single	Continued.  Single Pool Containing Both G&A and Non-G&A Expenses					
	Çab	Major					
	(6)	Desce	iption/Make up of the allo				
	Spec	Special Affacutions					
	1.						
		(a)	Major functions, activiti elements of cost includ	es, and ed:			
		њ	Description/Make up of				
	2.				-		
		(10)	Major functions, activit elements of cost includ	led:			
		0000					
	1	(64)	Description/Make up of	the alocation bine:			
	1						

IV - 3

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

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT No. Item description 4.3.0 Service Center and Expense Pool Alscation Bases. Savica centure are departments or other havetonal units which perform specific technical and/or administrative services princely for the breaft of other units within a reporting unit. Expense pools are pools of indused costs that we advanted princely to other units within a reporting unit. Exemples of zervice centers are detain processing centers, reproduction services and communications services. Examples of expense pools are use and occupancy pools and frings benefit pools. Setouary Code

Casseally, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific fixed cost objectives as direct costs and partially to offer indirect cost pools (such as a manufacturing overhead pool for subsequent reallocation to averall fixed cost objectives, referred to brain as a Caregory "A", and \$61 only to several other indirect cost pools (such as a manufacturing overhead pool, engineering overhead pool, engineering overhead pool and \$6A. superus pool for subsequent reallocation to several final cost objectives, referred to herein as Category "B". Bate Code Some service centers or expense pools may use produtermined billing or conting state to charge or affective the cents (Rate Code A) while others may charge or affective on an actual basis (Rate Code B). List all the service centers and expense pools and enter in column (1) Code A or B is indicate the category of pool. Enter in Column (2) one of the Africation Base Code A through P, or Y, brief on Page \_\_\_\_\_ to indicate the base used for charging or effective service center or exposure pool costs. Sister in Column (3) Base Code A or B to describe the cooling matrical used. Also, for each of the carefur and pools indicate (of the major functions, estimates and pools and elements of cost incharted, and (3) the major special residues. Also, for each of the discussion below. Use a constitution should be not if additional special residues.

Service Center or Expense Pool Major functions, activities, and ofernants of cost included: (b) DescriptionMake up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the effection base:

	COST ACCOUNTING STANDARDS BOARD	PART IV - INDIRECT COSTS				
	REQUIRED BY PUBLIC LAW 100-679	RAME OF REPORTING UNIT				
ters No.		ent description				
4.4.0	costing rates are used to sharpe costs of service of cost pools (Nate Code A in Column (3) of Nem 4.3 Scota) and if more than one is marked, explain on a	occution or Overshourstion). Where predetermined billing or centers and expense pools to Federal contracts or other indirec- tion, variances from actual costs are: (Mark the appropriate a continuation sheet.)  books of charges made, at least once arready				
	B. At charged or credited to indirect cost position in least case accurately Y. Othersis 17 Z. Service center is not applicable to reporting units					
4.5.0	Application of Overhead and GAA Rates to Specific	ed Transactions or Contx,				
	establishing a separate indirect cost pool, affection other than the normal full rate for that pool. In the rate" or "more than full rate" should be used to de	precise in special situations whore, in Sau of in trades from an extellational developed or GSA post at a rate a case of such a special affectation, the terms "less than full scorbs the practice. The terms do any apply to situations a sequence indirect cost post and have are used and the rate a.				
	indicate your indirect cost affection practice with arrayed. Morethy on a continuation sheet the positi					
		Rate Code				
	A. Full rate     B. Special allocation at less than full rate     Z. Transaction or case	Special affocation at more than full rate     D. No overhead or GMA is applied at is not applicable to reporting unit				
	Transaction or Cost to Which Indicate Costs May be Allocated	Rute Code				
	(a) Subcentract costs (b) Purchased Labor (c) Government-tumbel materials					
	(d) Self-constructed depreciable acts (e) Labor on installation of accets					
	(g) Introorganizational transfers and (h) Interorganizational transfers in Alles indicate on a confinentian thank the behin used by you as transferse to change the cost or prior of interographicational					
	transform to federal contracts or similar costs objectives. If the charge is based on cost, indicate whether the transform's GBA superson are included, fill their transcriptors or costs. Effect Code I or C or this file if there are other transactions or costs to which either less than fall other or costs than fall for in either less than fall other or costs than fall for in					
	applied. List such transactions o continuation sheet, and for each types of expenses covered by su	r costs on a describe the major				

FORM CASB DS-1 (REV 2/96)

	COST ACCOU	JINTING S	TANDARDS BOARD	PART IV - INDIRECT COSTS		
			STATEMENT UC LAW 100-679	NAME OF REPORTING UNIT		
tem Vo.	Item description					
4.6.0	requirements rate of all allo costs as if IR	Independent Research and Development (IR&D) and Rid and Proposal (IR&P) Costs. Definitions of and requirements for the allocation of IR&D and IR&P costs are contained in 48 CFR 9904.420. The felt rate of all allocable manufacturing, engineering, and/or other overhead is applied to IR&D and IR&P costs are to IR&D and IR&P projects were under contract, and the "burdened" IR&D and IR&P costs are (Mark appropriate Sects).				
	Allocated to Federal contracts or similar cost objectives by means of a composite pool with GSA expenses.					
	Allocated to Federal contracts or similar cost objectives by means of a separate pool.					
	c.	-	Transferred to the corporate benefiting segments.	ate or home office level for reallocation to the		
	Y Other 1/					
	Z Not applicable					
4.7.0	Cost of Crohal Committed to Facilities. In accordance with instructions for Form CASS CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark one.)					
	Α.	On a book identical to that used to abserb the actual depreciation or amortization from these facilities; jand is assigned in the same manner as the facilities to which it relates.				
	u.	-	On a basis not identical to that used to absorb the actual depreciation or amerization from these facilities. (Describe on a continuation sheet the difference for each step of the allocation process.)			
	C.		By the "alternative allocation process" described in instructions for Form CASB-CMF.			
	z.	-	Not applicable.			
	1					
	1/ Describe	e on a Co	ntinuation Sheet.			

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT 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 locars 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 © 4... General Instructions. Depreciating Tangible Assets for Government Contract Costing. (For each of the asset categories lated 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 file; a code from A through C in Column (3) describing how depreciation methods or use charges are applied to properly 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 X is Column (1) only, if an asset category is not applicable.) 5.1.0 Column (1)-Depreciation Method Code Column (2)-Useful Life Code A. Streight Line
A. Streight Line
B. Dedeiring Belance
C. Sumeit the years digits
D. Machine hours
E. Uset of production
G. Use challe
M. Method of dependation used under the applicable internal Revenue Procedures
Y. Other or more than on embod 1/2
Z. Asset category is not applicable. Column (1)-Property Units Code

A. Individual units are economed for seperatory

8. Applied to groups of accepts with similar service lever

C. Applied to groups of accepts with similar service lever

Y. Other or more than one method (1)

C. Raddawl value is estimated but not deducted in accordance with the provisions of 48 CPR 9304.409 (1)

Y. Other or more than one method (1)

FORM CASE DS-1 (REV 2/98)

1/ Describe on a Continuation Short.

V - 1

	COST ACCOUNTING STA		PART Y - DEPRECIATION AND CAPITALIZATION PRACTICES NAME OF REPORTING UNIT						
	DISCLOSURE STA REQUIRED BY PUBLIC								
tem fo.	. Item description								
5.1.0	Continued.		Deprecia Metho		Useful Life	Property Units			
	Asset Category		Code (1)		Code (2)	Code	Code (5)		
	(a) Land improve	ments							
	(b) Building		-			-			
	(c) Building impr		-	-	_		-		
	(d) Leasehold im			-	_				
	(e) Machinery as			_		_			
	(f) Furniture and		-	-	_	-	_		
	(g) Automobiles		_	-	-	-	-		
		ing equipment freprogramming costs		-		_	-		
		dies		-	-		-		
	(k) Tools	uses	-	-					
		lable mast categories	_				-		
	acsat catego enumerate o	Y on this line if other ries are used and n a continuation sheet set cetegory and the							
	each such at applicable co Code Z.)	des. Otherwise enter							
5.2.0	applicable co	des. Otherwise enter Coating, Financial Acc roll contracts as for fin	ancial acco	unting	and inco	me tax?	[Mark either (		
5.2.0	applicable co Code Z.)  Depreciation Practices for the same for costing Fed- or (R) on each line under	des. Otherwise enter Conting, Financial Access contracts as for the Financial Accounting a	ancial acco	unting Tax. I	and inco	me tax?	(Mark either ( nizations need		
5.2.0	applicable or Code 2.3  Depreciation Practions for the same for cooling Fold or (R) on each line under complete this item.)  Enancial Account (a) Methods	dee. Otherwise enter Genting, Financial Accounting a Financial Accounting a	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need		
5.2.0	applicable or Code Z.) Depreciation Practices for the same for cooling Fedure (R) on each line under complete this item.)  Enancial Account	dee. Otherwise enter Genting, Financial Accounting a Financial Accounting a	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need		
5.2.0	applicable or Code 2.3  Depreciation Practions for the same for cooling Fold or (R) on each line under complete this item.)  Enancial Account (a) Methods	des. Otherwise enter Costina, Financial Accounting as Financial Accounting as ing	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need		
5.2.0	applicable or Oods 2.3  Description Practices for the same for cooling Fed or till on each line under complete this item.)  Financial Account (a) Methods (b) Useful live	des. Otherwise enter  Continu. Financial Accounting a  financial Accounting a  ling  ing	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need		
5.2.0	applicable or Ocde 2.3  Descriction Practices for the same for cooling Pedicor or (R) on each line sunder complete this item.)  Financial Account (a) Methods (b) Useful line (c) Property of the Cooling Cool	des. Otherwise enter  Continu. Financial Accounting a  financial Accounting a  ling  ing	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either () nizations need		
5.2.0	applicable or Ocd 2.3  Depreciation Practices for the same for cooling Pedicor or IRIO on each line sunder complete this item.)  Financial Account (a) Methods (b) Useful line (c) Property (d) Residual or Residual or Complete this cool of the Complete this item.)	des. Otherwise enter  Continu. Financial Accounting a  financial Accounting a  ling  ing	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either () nizations need		
5.2.0	applicable or Code 2.3  Depreciation Practices for the same for costing Fed or (II) on each line under complete this item.)  Financial Account  (a) Methods (b) Useful live (c) Property (c) (d) Residual v Income Tax	des. Otherwise enter  Continu. Financial Accounting as  Emancial Accounting as  ing  es  siling   ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either () nizations need			
5.2.0	applicable or Ocde 2.3  Depreciation Practices for the same for cooling Pedia or III of the same for cooling Pedia or III on each line sender complete this item.)  Financial Account (al. Methods (b) Useful line (c) Property (d) Residual value (e) Methods (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) (f) Useful live (f) (f) (f) (f) (f) (f) (f) (f) (f) (f)	des. Otherwise enter Continu. Financial Accounting as contracts as for fin Financial Accounting a sing es salies es es	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either Unitrations need		
5.2.0	applicable or Oode 2.3  Depreciation Practices, for the same for ceeting Fed or III) on each line sunder complete this item.  Financial Account (a) Methods (b) Useful line (c) Property (d) Residual Value (e) Methods (e) Me	des. Otherwise enter Costins. Financial Accounting a ing ing is sinits sakues	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either Unitrations need		

	COST ACCOUNTING ST		PART V - DEPRECIATION AND CAPITALIZATION PRACTICES			
	REQUIRED BY PUBLI		NAME OF	REPORTING UNIT		
Item No.		them d	escription			
5.3.0	Fully Depreciated Asset (Mark one.)	z. Is a usage charge for f	ully depreciated	assets charged to Federal contracts?		
	B	Yes 1/ No Not applicable				
5.4.0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: (Mark the appropriate Inela) and it more than one is marked, explain on a continuation sheet.)					
	Credited or charged currently to the same overhead or G&A pools to whice depreciation of the assets was charged.					
	Taken into consideration in the depreciation cost basis of the new items, where trade in is knowled.					
	с	Not accounted for separat	tely. but reflecte	d in the depreciation reserve account		
	¥	Otherisk 1/				
	z	Not applicable				
5.5.0	Controllection or Expensions of Societies Coots. (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 cometimes expensed and sometimes capitalized, mark both lines and describe on a continuation sheet the circumstances when each method is used.)					
	Cust	Α.	Expressed	B. Copitalized		
1	(a) Freight	in	-			
2 1	(b) Sales to	ixes	-	_		
	(c) Excise	taxes		1.		
	(d) Anchite	ct-engineer from	0.000	-		
	(e) Overha	uls (extraordinary repairs)	day day?	2		
	1) Procede on a Comp	Constant Phase				

FORM CASS DS-1 IREV 2/961

V-3

		G STANDARDS BOARD			
		UBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Hern description				
5.6.0	addition, alteration of expected life yea If more that your depre- number of	and improvement of de- ers of capitalized assets, n one dollar amount or n dable assets, and enume	aroum dollar amount of acquisition cost or expenditures for preciable assets capitalized, and (b) the minimum number number agains, show the information for the regionity of crate on a continuation sheet the dollar amounts and/or or subcategory of assets involved which differ from those		
	1	Minimum dollar amoun	t controlled		
	1 37	Minimum service life y			
5.7.0	Group or Mass Par which individually Yes is marked, pro	chase. Are group or me are less than the craital vide the minimum aggre	ss purchases foriginal complement) of low cost equipment, ration amount indicated above, capitalized? (Mark one. If gote dollar amount capitalized.)		
	^	Yes			
	1000	Minim	um aggregate dollar amount capitalized		
	E.	No.			

## COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

DISCLOSURE STATEMENT	******
BED BY PUBLIC LAW 100-679	NAME OF REPORTING

REQUIRED BY PUBLIC LAW 100-679 UNIT 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 (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, 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, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) Salaried Non-Hourly exempt 3/ Exempt 3/ (1) (2) (30 6.1.1 Charges for Vacation Pay 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 (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not AppRoble For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet.

2/ FORM CASB DS-1 (REV 2/96)

VI - 1

	DISCLOSU	G STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT
Hem No.		Item d	escription
6.2.0		(Mark the appropriate line(x) a	enefit Plans. Costs of such plans are charged to nd if more than one is marked, explain on a
	Α	When actual payments are	made directly to employees
	8	When accrued (book acon.	al or funds set aside but no trust fund involved)
	C	When contributions are ma	ide to a nonforfeitable trust fund
	D	Not charged	
	Y	Other(s) 1/	
	z	Not applicable	
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other p	ormal turnover severance pay and early retirement retrinent procurement regulations, which are charged and on: DMark the appropriate line(s) and if more than
	A	Actual payments made	
	B	Accrued amounts on the b	asis of past experience
	c	Not charged	
	Υ.	Other(s): 1/	
	z	Not applicable	
6.4.0	incidental or miscel selling services, wh	laneous receipts, such as reve en related costs have been all a continuation sheet.)	to indicate the method used to account for nues from renting real and personal property or nexted to Federal contracts. If more than one is
	^-	The entire amount of the a which related costs have t	eceipt is credited to the same indirect cost pools to seen charged
	B	related part of the receipt	essipt includes an allowance for profit, the cost- is credited to the same indirect cost pools to which larged; the profits are credited to Other
	c. —	The entire amount of the s income	eceipt is credited directly to Other (Miscellaneous)
	Y	Other(x) 3/	
	z	Not applicable	
	1/ Describe on a C	Continuation Sheet.	

	COST ACCOUNTIN	IG STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS	
		RE STATEMENT UBUC LAW 100-679	NAME OF REPORTING UNIT	
item No.	Item description			
6.5.0	Proceeds from Employee Weltze Activities. Employee weltare activities include all of those activities and farth in FAR 31.2. (Mark the appropriate line(s) to indicate the practice followed in accounting to the proceeds from such activities. If more than one is marked, explain on a communition sheet.)			
	Α	Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, hear, light and power		
	B	Same as above, except th	e proceeds are not reduced by all applicable costs	
	c	Proceeds are credited at k which costs have been ch	asst once annually to the appropriate cost pools to arged	
	D	Proceeds are credited to Other (Miscellaneous) Income		
	Y	Otherist 1/		
	z	Not applicable		
	İ			
	1/ Describe on a C	Continuation Sheet.		

	COST ACCOR	INTING STANDARDS	воляр	PART VII - DEFERRED COMPENSA: AND INSURANCE COST	
DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679			NAME OF REPORTING UNIT		
hem No.			Ham des	scription	
			Part VII Je	structions	
	retirement be of deferred of corporate or others may if organizations When a continuation require that of disclose the segment(s) p	nefits edier than pens ompersation, and insu- bome office level, with sour a portion of these I levels.  I the segment beports in sheet, identify the o- entity to complete the methods and technique enterturning Federal con-	iona (including p trance. Some or le others may in costs at the co- ing uniti does no rganizational ent applicable partie es used to mene tracts or similar	green of costs for employee persions one retirement health benefits, certain quartestions may recur all of these cost cut them at subordinute crypticational reports level and the balance at subord it directly incur such costs. the segment this incur such costs. the segment this Port VII. Each such entity is use, assign, and effocute such costs to cost objectives. Necessary explanation continuous configuration show credity or a configuration show credity or a configuration show.	other types s at the levels. Sail inate or should, or , and should to fully the
	When covered in the complete this General Instr	e a home office either is Part VII or lecurs at a Part to be included a uctions.	establishes pra nd then allocates n the submission	ctions or procedures for the types of co these costs to its segments, the ham to by the segment as indicated on page to	e office may © 4.,
7.1.0	Pension Plans with Costs Charged to Federal Contracts, identify the types and number of paraller plans whose costs are charged to Federal contracts or similar cost objectives: (Mark applicable line and enter number of plans.)				f persion Scable lises Number of
		Type of Per	ision Plan		Plans
	A.	A. Defined-Contribution Plan (Oth		r than ESOPs (see 7.5.0))	
	1	Non-Qualifie     Qualified	nd		
	1	Z. Quanted			
	В.	Defined-Benefit Pla	п		=
	8.	Defined-Benefit Pla 1. Non-Cusific a. Costs as	ed - re measured and	assigned on accrual basis assigned on each	=
	B.	Defined-Benefit Plat  1. Non-Cualific a. Costs as b. Costs as (poy-as-	ed - re measured and		=
		Defined-Benefit Plat  1. Non-Custific a. Costs as b. Costs as (pay-az- 2. Qualified a. Trustees	ed - re measured and re measured and you-go! beain d (Subject to ER	assigned on cash  (SA's minimum funding requirements)	
		Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! busis d (Subject to ER sured plan (Exem- nents) treated a vely bargained p	l assigned on cash	
	8. Y.	Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! beain d (Subject to ER sured plan (Exem nents) treated a	l assigned on each ISA's minimum funding requirements) typt from ERISA's minimum funding a a defined-contribution plan	

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Hem d	lescription
7,1,1	General Plan I Information:	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following
	A.	The pion name	
	8.	The Employer Identification Number 9 any	(SNI) of the plan aponaor so reported on IRS Form 5500, #
	C.	The plan number as reported on HS is	Form S500, if any
	D.	is there a funding opency established	for the plan?
	E.	Indicate where costs are accumulated (1) Harra Office (2) Segment	
	F.	if the plan provides suggiormental bor	efits to any other plan, identify the other plants).
	largest dollar sheet the bas fiscal year. () three plant, is	amounts of costs charged to Federal con is for the contribution fincheding treatmen If there are not more than three plans, po	, or 7.1.0.8.2.c., for those plans which supersort the rinces, or similar cost objectives, describe on a continuation of of dividents, credits, and toriolisms) required for each seeks information for all the plans. If there are more than plans that in the approprie accounts for at least 90 percent is segment or business unit.)
	7.	Not applicable. (Proceed to I	ten 7.1.3)
7.1.3	treated as de represent the below on a ti-	Seed-contribution plans reported under 7. largest dellar amounts of costs charged ovtinuation short. (If there are not more in than three plans, information should be	ned under 7.1.0.B. (suchating cartain defined-benefit plans 1.0.8.2.b. and 7.1.0.B.2.c.), for those plans which to Federal contracts, people the information requested than those plans, provide information for all the plans. If a provided for these plans that in the appropria economic for allocated to this segment on business with:
	Α.	used to value annitary benefits, for a actuarial value of assets. Also, if ap-	schaelel oest method used, including the cost method(s) och plan, lestude the method used to determine the placele, include whether normal cost is developed as a level statlary. For plane listed under 7.1.0.8.1.b., enter "pay-on-
	В.	assumptions are made for each plan. assumptions, but provide a description	ements or conditions for which significant actionals. Do not include the context countries white of the or of the basic used for determining these exemptic values, whate the validity of an actionful assumption. For plans quylication.
	c	on the basis of a readily determinable value. If no, describe how the marks	note, indicate if all expets of the funding agency are valued a market price. If yes, indicate the basis for the market of values are determined for those accust that do not have a or plans listed under 7.1.0.8.1.b., write "not applicable".
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:
		<ol> <li>An allocated portion of the t</li> <li>A separately computed pero segments.</li> </ol>	atal pension plan cost. Jon cost for one or more segments. If so, identify theor
	1	Not applicable, proceed to it	ten 7.2.0.
	1000		

FORM CASS DS-1 (REV 2/96)

VII - 2

		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST		
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
ltem No.		Hem c	fescription		
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part o	orn (including post retirement health care benefits) unting method used to determine the costs and the Foderal centracts or similar cost objectives. Where an employee group incurrance plan that covers (Mark applicable line(s) and enter number of plans.)		
		Medyed Used to Determine Costs	Busines of Plans		
	Α.	Accrual Accounting			
	8.	Cash (pay-as-you-go) Accounting			
	C.	Purchased Insurance from unrelat	ad bosons		
	D.	Purchased Incurance from Captive			
	E.				
	. 6.	Self-Insurance fincluding insurance			
		obtained through Captive Insurer	The second secon		
	F.	Terminal Funding			
	Y.	Other 1/			
	Z Not Applicable (Proceed to Item 7.3.0)				
7.2.1	General PIBS 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:				
	A.	The plan name			
	<li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li>				
	C. The plan number as reported on IRS Form 5500, if any				
	D. Is there a funding agency or funded reserve established for the plan?				
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:		
	F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.				
	G. If this PRE 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 PRE plan is listed under 7.2.0.T., indicate whether the plan is operated as a group insurance program. Propri this plan is 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.				
	1/ Describe	on a Continuation Sheet.			

ltem No.

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT PRS Plants). 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 aflocable to this segment or business unit.) A. <u>Actuariol Cost Method</u>, 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 americanion methods and periode used, if any, For plans listed under 7,2,0.B., enter "cash accounting", For plans listed under 7,2,0.B., enter "terminal funding" and identify the americanion methods and periods used, if any. Actuarial Assumptions, Describe the events or conditions for which significant actuarial aspumptions are made for each plan. Do not include the current numeric values of the assumptions, but provide a description of the basis used for determinishes numeric values. Also, describe the criteria used as evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.F., enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".) For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".)
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the accrusit, funding in made pursuant to VEIA or 401th) 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. D. Basis for Cost Computation, Indicate whether the cost for the segment is determined An allocated portion of the total PRB plan cost
A separately computed PRB cost for one or more segments. If so, identify

FORM CASB DS-1 (REV 2/96)

VII - 4

Not applicable, proceed to item 7.3.0.

E. <u>Forfeitability</u>, Does each participant have a non-torfeitable contractual right to their benefit or account balance? If no, explain.

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879 NAME OF REPORTING UNIT Item No. Item description Employee Gross Insurance: Charged to Federal Sentracts or Similar Cost Objectives. Does your organization provide group insurance coverage to its employees? Undudes coverage for life, hospital, sugical, medical, disability, occident, and similar plans for both active and retired employees, even ≥ the coverage was previously described in 7.2.0.3 7.3.0 A. Yes (Complete Item 7.3.1) No (Proceed to Item 7.4.0) B. 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: Iff there are not more than these policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that is the aggregate account for all least 80 percent of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1 Description of Employee Group Insurance Program: Policy or Self- Cost Cost Jesuscente Plan, Assumption Resin (1) (2) Column (1) - Cost Accumulation Enter Code A. B. or Y. as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other  $1\ell$ Column (2) - Cost Basis Enter code A. B. C. or Y. az appropriate. Purchased Insurance from unrelated third party
 Self-insurance
 Purchased Insurance from a captive insurer
 Other 1/2 1/ Describe on a Continuation Sheet.

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
	DESCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT			
turs No.	han	description			
7.3.1	Continued.				
	Column (3)	- Includes Retirees			
	Enter code A, R, C, or Y, at appropriate.				
	A. No. does not include benefits for ret	Come			
	R. Yes, PRS bonefits for retirees that a	no a part of a policy or coverage for both active employees			
	ged retirees are reported here kutten	d of 7.2.0.			
	C. Yes, PR2 borofits for retirees are a Y. Other 1/	part of a PRS plan previously reported under 7.2.0.			
		and Insurance Ratins Serie			
		225			
	For each plan Exted enter code A. B. C. Y, or Z, as appropriate.				
	<ul> <li>A. Hetrospective Rating (also called experience rating plan or retention plant).</li> </ul>				
	B. Manually Rated				
	C. Community Reted Y. Other, or more than one type 1/				
	Z. Not applicable				
	Column (S) -	Projected Assesse Loss			
	For each self-insuced group plan, or the self-	traunal portion of purchased insurance, enter code A, B, C,			
	Y, or Z, au approprieto.				
		rejected everage loss for the period estimated on the back			
	of the cost of comparable purchase 8. Self-incurance costs are based on f	d mourance. he contractor's experience, relevant industry experience, and			
		with accepted actuarist principles.			
	<ol> <li>Actual payments are considered to represent the projected average last for the period.</li> </ol>				
	Y. Other, or more than one method 1/				
	Z. Not applicable				
	Column 16) — Immunece Administration Ecolomes				
	For each self-instead group plan, or the self D, Y, or Z, as appropriate, to indicate how	insured parties of purchased incurance, enter code A, B, C, struktitutive costs are treated.			
1.5	A. Separately identified and accumulated in indirect cost pool(s).				
11		and allocated to cost objectives either at the segment end/or on method on a Continuation Short).			
10	C. Not separately identified, but inclu-	led in indirect cost pools). (Describe pools) on a			
	D. Incurred by an incurance carrier or	third party (Describe accumulation and affectation process or			
	e Continuation Short).				
	Y. Other 3/				
	Z. Not applicable				

FORM CASB DS-1 (REV 2/96)

VII - 6

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Hern No.		hem d	escription
7.4.0	Deferred Cor compensatio (Mark one.)	mensation, as defined in CAS 9904 n, other than ESOPs, which is charg	415. Does your organization award deferred ed to Federal contracts or similar cost objectives?
	A	Yes (Complete Ham 7.4.1.)	
	В.	No (Proceed to Hern 7.5.0.)	
7.4.1		telernation. On a continuation she 15, provide the following information	et for all deferred compensation plans, as defined by n:
	A.	The plan name	
	В.	The Employer Identification Numb 5500, if any	er (EIN) of the plan sponsor as reported on IRS Form
	C.	The plan number as reported on I	RS Form 5500, if any
	Đ.	Indicate where costs are accumul	arted:
		(1) Home office (2) Segment	
	E.	Are benefits provided pursuant to established practice, briefly descr	a written plan or an established practice? If the .
7.4.2	represent the objectives, a plans, provided for	e largest dollar amounts of costs cho provide the information below on a cide information for all the plans. If the	plans are listed under 7.4.1, for those plans which aged to Federal contracts, or other similar cost nonfiniumion whet. Iff there are not more than those are are more than these plans, information should be count for at least \$10% of these determed business until:
	Α.	Description of Man.	
		Stock Options     Stock Appreciation Rights     Cash Incertive     Other (exclain)	
	1020		leval Contracts or Similar Cost Objectives.
	B.	teaching on exceeded many in the	ued and the accrual is fully funded

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		Item	description		
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)		
	Α.	Yes (Proceed to item 7.5	1)		
	В.	No iProceed to item 7.6.0	DI .		
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:		
	A.	The plan name			
	8.	The Employer Identification Numb 5500, If any	ter (EIN) of the plan sponsor as reported on IRS Form		
	c.	C. The plan number as reported on IRS Form 5500, H any			
	D.	Indicate where costs are accumu (1) Home office (2) Segment	lated:		
	E.	Are benefits provided pursuant to exterbished practice, briefly described	o a written plan or an established practice? If ribe.		
	F.	Indicate whether the ESOF plan 9904-412. (Answer Yes or Not.	is a defined-contribution plan subject to CAS		
	G.	Indicate whether the ESOP is lev	eraged or nonleveraged.		
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If ue is determined for those assets that do not have a 		
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP by to Federal contracts or similar cost objectives for		
		Administrative Costs, Describe identified, grouped, and accurrul	how the costs of administration of each plan listed ar lated.		

FORM CASE DS-1 (REV 2/96)

VII - 8

	COST ACCOUNTING STANDARDS BOARD		DEFERRED COMPENSATION AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF I	PORTING UNIT			
item No.	hem description					
7,6.0	Warker's Compensation, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, Sability and property insurance?  A. Yes (Complete Item 7.6.1.)					
	B. No (Proceed to Part VIII)					
7.6.1	Worker's Compensation, Liability and Property I	isurance Coverage				
	information below on a continuation sheet using than three policies or self-insurance plans that a information for all the policies and self-insurance insurance plans, information should be provided aggregate account for at least 80 percent of the each line of insurance identified.) Description of Line of Insurance Coverage	re applicable to the plans. If there as for those policies costs allocable to	e line of insurance, provide to more than three policies or and self-insurance plans that in the			
	Pulley or Sulf- Cost Cost Invariant Plan Accountation, Sonio					
	America Plan Accountation Seek		es se			
	Column (1) - Cost Accumulation					
	Enter code A, B, or Y, as appropriate.					
	Costs are occumulated at the Home Office.     Costs are occumulated at Segment     Other 1/					
	Column (2) — Cost Bosis					
	Enter code A. B. C. or Y. as appropriate.					
	Purchased Insurance from unrelated third party     Self-insurance     Purchased Insurance from a captive insurer     Other _Ji					
	1/ Describe on a Continuation Sheet.					

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

co	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
13	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Includes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating 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.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

## Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

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FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VIII - 2

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
6.5.1	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	1			
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

## COST ACCOUNTING STANDARDS BOARD

PART VIII - HOME OFFICE EXPENSES

	REGISTED BY PUBLIC LAW 100-67	NAME OF REPORTING UNIT
No.		Hern description
8.3.3	Fesiqual Expenses	Affocation Bass Code
	tel Major functions, activiti	ies, and elements of cost include
	(b) Description/Make up of	the allocation base:
8.4.0	Transfer of Expenses, If there are non- office, identify on a continuation sheet and incurring the expense.	maly wansters of expenses from reporting units to this home the classification of the expense and the name of the recording

FORM CASE DS 1 (REV 2/36) VIII - 4

	COST ACCOUNTING STANDARDS BOARD	FORT BY	DIRECT COS	10	
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF	REPORTING	UNIT	
ttern No.	item de	scription			
2.6.2	Level of Production their used to Accumulate Variations as a basis for accumulating the labor variances.	nce. Indicate	which level e	f produc	tion unit is used
1	31	Manufacturing	Brainerry		the Direct
	A. Plant-wide basis	-	-		
ii 13	B. By department		-		_
	C. By product or product line		1-8-800		
	Y. Otherisi 3/ Z. Labor category is not applicable				_
		90-5-8-3/170	0000000000		en ivitament
2.6.3	Method of Disposing of Variance. Describe on a c of, the disposition of the variance.	continuation sh	eet the basis	for, and	I the frequency
2.6.4	<u>Bevisions.</u> Standard coats for direct labor are revi	ted:			
	A. Semiannually				
	8 Annually				
	<li>C. Revised as needed, but at l</li>	east once ann	unity		
	Y. Other(s) 1/				
2.7.0	Description of Other Direct Costs. Other signification to the contracts or either final cost objectives. Describe other costs that one always charged directly, that e.g., thinge benefits, travel costs, services, subcor	on a continuat is, identified s	ion sheet the	principi	al classes of
2.7.1	When Employee Trivel Expenses for lodging and a or similar cost objectives the charge is based on:	subsistence an	charged din	ect to Fe	rderal contracts
	A. Actual Costs				
	Per Diem Rates				
	C. Lodging at actual crists and	d subsistence	at per diem		
	Y. Other Method 1/				
	Z. Not Applicable				
28.0	Credits to Contract Costs. When Federal contract following decurretances, are the rates of sirent to applicable indirect costs always the same as then occurrences, and for each "No" answer, explain the priginal charge.	bor, direct ma a for the origin	terials, other of charges? (	direct co Mark or	rats and e line for each
	Constitution	6.	Yes	S. No	Z. Mart. Assol solder
	(al Transfers to other jobs/contracts				
	(b) Unused or excess materials remaining		_ 8		_

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT No. Item description <u>Criteria for Determining How Costs are Charged to Federal Conseasts Or Similar Cost Objectives.</u> 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. 3.1.0 Treatment of Costs of Specified Functions, Elements of Cost, or Treasactions, . For each of the functions, elements of cost or transactions listed in teens 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 2 in those lines that are not applicable to you. Also, specify the namelal of the indirect poolisi las label in 4.1.0, 4.2.0 and 4.3.0! for each function, element of cost, or banacetics coded E or F. If Code E. Sametimes direct/Sometimes indirect, is used, explain on a continuation short the circumstances under which both direct allocations are made.) 3.2.0 Treatment Code A. Direct material E. Sometimes direct/Sometimes indirect B. Direct labor F. Indirect only C. Direct material and labor Y. Othersto J/ D. Other direct costs Z. Not applicable Functions, Elements of Cost, or Transactions Related to Direct Material 3.2.1 Treatment Code Name of Pool(s) fal Cash Discounts on Purchases (b) Freight in (c) Income from Sale of Scrap (d) Income from Sale of Salvage (e) Incoming Material Inspection (receiving) (t) Inventory adjustment (g) Purchasing Trade Qiscounts, Refunds, Rebates, and Allowances on Purchases thi

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Short.

10 - 1

		UNTING STANDARDS BOARD	PART III - DIRECT VS. INDIRECT COSTS				
		DOSURE STATEMENT DBY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.	hem description						
3,2.2		lements of Cost. one Related to	Treatment Code	Name of Pool(s)			
	tel	Incentive Compensation	Press				
	(6)	Holiday Differential (Priemium Pay)	200-				
	(c)	Vacation Pay	*****				
	(d)	Overtime Premium Pay					
	(e)	Shift Premium Pay					
	19	Pension Costs		-			
	(g)	Post Retirement Benefits Other Than Pensions	-				
	th)	Health Insurance	- TOTAL				
	GI -	Life Insurance					
	G)	Other Deferred Compensation 1/	20.00				
	(%)	Training	0.02				
	69	Sick Leave					
		on a Continuation Sheet.					

## PART III - DIRECT VS. INDIRECT COSTS

	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPOR	TIMO ONLI
iem io.		Item descrip	rtion	
3.2.3	Functions, El- or Transaction	ements of Cost. ns - Macellancous	Treatment Code	Name of Poolisi
	(m)	Design Engineering (in-house)		-
	(0:1	Drufting (in-house)		
	601	Computer Operations (in-house)		
	(d)	Contract Administration	0.000	
	(e)	Subcontract Administration Costs		
	en	Freight Out (Tinished product)		S. Contract
	(9)	Line for production) Inspection		5
	thi	Packaging and Preservation	-	-
	00	Preproduction Costs and Start-up Costs		
		Departmental Supervision	-	
	(6)	Professional Services (consultant fees)		
	80	Purchased Labor of Direct Nature (on premises)		
	ţm0	Purchased Labor of Direct Nature (off premises)	-	
	(n)	Rearrangement Costs	-	
	tot	Bework Costs		
	fot	Royalties		
	(q)	Scrap Work	200	-
	6:1	Special Test Equipment		
	fsl	Special Tooling		
	(1)	Warranty Costs		
	(us)	Rental Costs		7.00
	(w)	Travel and Subsistence		100
	(m)	Employee Severance Pay		
	(4)	Security Guards		

#### FORM CASS DS-1 (REV 2/96)

## 111 - 3

	DIS	CLOSUE	S STANDARDS BOARD E STATEMENT BILIC LAW 100-679	100000000000000000000000000000000000000	INDIRECT COSTS REPORTING UNIT
itom No.			Ham de	acription	
	anniouseless in	of course	e of this part, indirect costs have water indirect costs. (ii) several o	and administrative	o three categories: \$1 manufacturing, (S&A) expenses, and (#) service contours used in this part, refers only to the
	first category o	yt indiced	i conta.		nection with frame 4.1.0, 4.2.0 and
4.1.0	(USA) expens business unit several pools pool listed ind objectives. A	Total sirect and sy Value input subco Total input subcor Prione tabor Proce orech see, that may have such as a ficete tho to, for a	if the overhead pools, i.e., pools are allocated to five cost objects a cety a single pool recompacts newsfacturing overhead, engines have used for allocating such p	ves without any it g all of its sweets ring overhead, ma coled expenses to major functions, it	Direct labor dallars Direct labor hours In the proper leaves Direct labor hours Direct labor hours Direct labor leaves Units Direct expensed Units of production Debect restricted cont Total payrol dollars (direct and induced emplayee) Meadocart or surribor of emplayee General direct emplayees) Square fact Otherful, or more than one basis Structure on a continuation sheet. Fool not applicable orther than general and administrative normalized allocations. A regener or and costs or shematively in ring hose stantal handling overhead, etc. For one or Fooler deviations or similar out pethylias, and elements of cost includes delitional space is required.
		(m)	Major functions, activities, as elements of cost includes:	<u>.</u>	Allocation Sens. Cods
		Di	DescriptionWake up of the allocation bene-	-	

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

	DISC	LOSURE	STATEMENT	NAME OF REPORTING UNIT
	REQUIRED	BY PU	BLIC LAW 100-679	Notice of Resoluting Gall
tern No.			hem o	description
4.1.0	Continued.			Allocation Base Code
	2.	90-0		
		(10)	Major functions, activities elements of cost included	
		(6)	Description/Make up of the affocation base:	te .
				<u> </u>
4.2.0	that describe selected indi cost objective activities, as if direct labo	e(a) the icase the res. Al- id element or dollars	manner in which G&A exper threefs) used for allocating to, for each category of pos- onts of cost included, and its are used, are fringe benefit	(a), Select among the three categories of pools beloness are allocated. For each category of pools's such poole's opponents to Fedoral contracts or similar list selected, indicate (a) the major functions, of the make up of the allocation baseful. For example is included? He atotal cost input base is used, in the usion sheet if additional species in required.
	2000			Allocation
	Sing	is Poul!	Containing G&A Expenses O	nly Bins Code
	fail		or functions, activities, and sents of cost included:	_
		) <del>-</del>		
	(ы	Des	cription/Make up of the alloc	ation base:
		-		

FORM CASE DS-1 (REV 2/96)

			PART IV - INDIRECT	COSTS	
			NAME OF REPORTING UNIT		
		tjem (	description		
Continued. Single	e Prol C	ortaining Both GSA and No	n-G&A Expenses	Allecation Base Code	
tab	Major	functions, activities, and nts of cost included:			
(6)	Descr		rtion base:		
Spec				Allocation Base Code	
1.	_			-	
	(a)				
	њ	Description/Make up of t	he allocation base:		
2.			_	-	
	(a)	elements of cost include	±.		
	(64)	Description/Make up of	the allocation base:		
1					
	Continued. Single tal	DESCLOSURE REPORT OF THE PROPERTY OF THE PROPE	Continued.  Single Pool Containing Both G&A and No dements of cost included:  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocal special Aflocations  1.  (a) Major functions, activities elements of cost includes  (b) Description/Make up of the allocal speci	DESCRIPTION NAME OF REPORTING  THE MAJOR PUBLIC LAW 100-679  Them description  Continued.  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  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:	

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

No.	Item descript
4.3.0	Service Center and Expense Pool Allocation Bases.

Service centers are dependent or other functional units which perform specific technical and/or administrative services primarily for the brankli of other units within a reporting unit. Expense pools are pools of indirect costs that we eshouted primarily to other units within a reporting unit. Examples of zervice centers are determined centers, never content of the processing centers, reproduction services and conversations services. Examples of expense pools are use and occupancy pools and fringe benefit pools.

#### Cetosory Code

Satesony Code

Generally, costs incurred by such centers or posts are, or can be, charged or allocated 51 partially to specific fixed cost objectives as direct costs and partially to other indirect cost posts (such as a manufacturing overhead pool for subsequent realiscation is award fixed cost objectives, refurnd to borain as Category "A", and (6) soly to several other indirect cost pools truch as a manufacturing overhead pool, engineering overhead pool and GMA superus pool for subsequent realiscation to several final cost objectives, referred to ferrain as Category "B".

Some service certiers or expense pools may use predetermined billing or conting rates to charge or afforcate the costs (Rate Code A) while others may charge or afforcate on an actual basis (Rate Code II).

List all the service centers and expense pools and error in column (1) Code A or B to indicate the category of pool. Exter in Calarin (2) one of the Allicention Base Code A through F, or Y, Intel on Propg. to indicate the base used for charging or allocating service center or expense pool costs. Exter in Column (2) Risc Code A or B to despite the cacing method used. Also, for each of the cartiers and pools indicate did the major hardfords, and elements of cost incharted, and of the cartiers and pools indicate did the major hardfords, and elements of cost incharted, and the pools in the cartiers and pools in the cartiers and pools indicate the cartiers and pools in the cartiers are cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cart

	ice Center or series Pool	Category Code 111_	Base Code JZL	
-		_	-	
(40)	Major functions, activities, and disminits of cost included:			
84	Description/Make up of the allocation base:			
-		-	-	
(4)	Major functions, activities, and elements of cost included:			
	100 Section 200 - AAC 500 Section			
0.0	Description/Make up of the effocation base:			

FORM CASE DS-1 (REV 2/96)

REQUIRED BY PUBLIC LAW 100-679  RAME OF REPORTED UNIT  Been description  Trestment of Variances from Artesi Cost (Undersbesstion or Destructuration). Where predetermined billing of costing rates are used to charge costs of service centers and expense poels to Federal contracts or other half cast pools flats Cost A in Column (1) of them 4.3.66, variances then actual costs are: (Mark the appropriate Benth) and if make then one is marked, explain on a confusation where;  A. Provated to usors on the bosts of charges made, et least once annually United States on the Column (1) of them 4.3.66, variances then actual costs are: (Mark the appropriate B. A. Colombia (1) of the 1.3.66 of charges made, et least once annually V. Dithorbs 1.3.  A policietion of Overhead and GAA Retor to Sectified Transactions or Costs.  This item is discreted to associationing your precise in special situations where, in Sea of establishing a segment elefacte cost peol, affection is made from an established centred or GAA pool et a restar than the normed hall ease for that pool. In the case of such a special electric, the terms "less than that rate" or more than the source case of off-site activities, etc., a sequesta indicent easy pool was been as a used and the reformation activities to fewer than the "indicent" are:  For each of the transactions or costs fored below, enter see of the following codes to leaferette your indicent cost affection precise with respect to they there they are the server town 4.1.0, 4.2.0, and 4.3.0, which are		COST ACCOUNTING STANDARDS ROARD	PART IV - INDIRECT COSTS					
A		REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
1.4.4.0 Yesetment of Variances from Aquest Cost (Underschootstein or Overstanderties). When producement billing of costing rates are used to drawp costs of anvive centers and expense pools to Federal centrants or other look and produced the costs are: (Mark the appropriate Brotil and finance than one is marked, explain on a condessation sheet.)  A. Provated to use on the bods of charges made, at least once among the product of the cost of charges made, at least once among the V. (Chortil 1).  A. Provated to use on the bods of charges made, at least once amongly V. (Chortil 1).  A. Collection of Quadrant and GAA Stees to Secrified Transactions or Costs.  This ham is directed to amonatology year precise in special stations where, in Sau of establishing a separant electric cells peed, allocation is racke from an established evertual of GAA pool at a station of the terms of the secret of the secret of the product of the product of the product of the secret o	era.	here description						
7. Cutoria 1/2  2. Service center is not applicable to reporting unit  2. Service center is not applicable to reporting unit  Acclination of Oreshard and CAA Reten to Sectified Transactions or Costs.  This item is directed to associationing year precise in special situations where, in Sec of establishing a sequence before cent people allocation is made from an established centred or 60A pool at a state when the remove high state in that pool. In the case of such a special electricit, the terms "less than hall rate" or "more than hall read abundance where, as is some cases or of risk are certificit, etc., a sequente indicent each pool and have are used and the relationship of the such activities to lower than the "wholesal" rate.  For each of this transactions or costs feeled below, entre see of the following codes to electron indicently one consistion sheet the pool to appeted under from 4.1.0, 4.2.0, and 4.3.0, which are applicable. If Codes is or C, loss than or more than the hall rate, is entered, describe on a continuation sheet major types of expenses that are covered by such entries.  Bats Code  A. Full rate  B. Special adocution at less than full entre  D. No overhead or GAA is applied  Z. Transaction or cost is not applicable to expending unit  Transaction or Cost to Which leading Costs. Mark hall Alberted  Code  Selected social adocution of amost the cost of the cost	4.4.0	ocating rates are used to sharpe costs of service on sest pools flate Cede A in Column 131 of Nem 4.34 Small and if more than one is marked, explain on a A. Provisted to usors on the br	tions and expense peods to Foderal contracts or other indiril, (), walkinges from actual costs are: (Mark the appropriate continuation sheet.) sats of charges mode, at least once amoustly					
This item is directed to ancertaining year precise in special situations where, in lieu of establishing a separate indirect cost peol, allocation is made from an established certical or GSA pool at an other than the normal high sate for that pool. In the case of such a people after than the internet high state in that pool. In the case of such a special effective, the terms "less than high rate" or "more than high rate" should be used to describe the precise. The terms de sagt apply to situation where, we in some case of off-size extrivious, etc., a sequents indirect exect pool and have are used and the refer such accidents to incore than the "in-house" rate.  For each of this transactions or costs feeled below, enter size of the following codes to indicate your indirect cost allocation precise with respect to that transaction or cast. If Code A, full rate, is arranded, identify on a continuation sheet the positial reported under from 4.1.9, 4.2.0, and 4.3.9, which are applicable. If Codes & G. C, less than or more than the half rate, is entered, describe on a continuation sheet that are covered by such enter.  Batt. Code  A. Full rate  C. Special effection at less than full enter  D. No overfeed or GAA is applied  Z. Transaction or cost is not applicable to reporting unit  Transaction or Cost to Which  Indicate Costs Man be Alberted  (a) Subcentract costs  By Purchased Labor  (b) Government-familied materials  (c) Chemistrated depreciable assets  (d) Interreposite or an interface of interspecialisms  transfer to federal courset to soluble soil objections on a confluence or interface or interface or a confluence or costs to which which other ten subcribes or costs to which other less than full rate or more than high order or more than high order or costs to a confluence than the full order or more than high or or or one than high or or or one than high or costs to a cost to a cost so a confluence to have the full rate or costs to a cost so a cost so a cost so a cost so a cost so a cost so a cost so a cost so a		Y. Otherbi 1/						
establishing a separate indirect cest peol, allocation is made from an established certified or (SA pool et al. other than the remote high state is that pool. In the case of such a special effective, the terms "less than hal state" or "more than high rate" should be used to describe the practice. The terms do agit apply to situations where, as is some cases of children exteriblen, etc., a sequente indirect each pool and have are used and the relationship to the such activities to flower than the "in-chance" rate.  For each of this transactions or costs feeted below, entre see of the following codes to before your indirect cont allocation precision with respect to that transaction color. It Code A, full rate, in amount, it is a contract, it codes to color than or more than the full rate, is entered, describe on a continuation short major types of expenses that are covered by such enter.    Bate Code   A. Full rate   B. Special allocation at less than full rate   B. Special allocation at less than full rate   B. Special allocation at less than full rate   B. Special allocation or Cost to Which	4.5.0	Application of Overhead and CAA Recents Specifies	Transactions or Contr.					
indicate your inclined cost affection precision with respect to that transaction or cost. If Code A, full rate, in ammend, Kindfly on a continuation shout the pools in general under time 4.10, 4.20, and 4.30, which are applicable. If Codes it or C, loss than or more than the full rate, is entered, describe on a continuation shout major types of expenses that are covered by such a rate.    Rate Code   A. Full rate		establishing a separate indirect cost pool, allocation other than the normal hall sate for that pool. In the rate" or "more than hall rate" should be used to det where, as in some cases of off-site activities, etc., or	is made from an established overhead or C&A pool et a re case of such a special efection, the terms "less than full cribe the practice. The terms do gay apply to situations a sequente indirect cost pool and base are used and the rat					
A. Full rate  8. Special allocation at item then full rate  9. Special allocation at item then full rate  1. Transaction or Cest to Which  Extraction or Cest to Which  Indicate Cests Man be Allocated  5. September of cests  6. Se		indicate year indirect cost effection practice with respect to that transaction or cast. If Code A, full rate, is among iterated, identity on a continuation wheat the postal reported under from 4.1.0, 4.2.0, and 4.3.0, which are postaled, if Codes & or, found that or more than the full rate, is entered, describe on a continuation short it.						
8. Special attaction at least than feld inter D. No overfeed or GlAt is applied Z. Transaction or cost is not applicable to reporting unit:  Transaction or Cest to Which professor and the second of the Solicentract costs and applicable to reporting unit:  Solicentract costs		major types of expenses that are covered by such a	the full rate, is entered, describe on a continuation short tests.					
Solicent Nam be Alberted  Solicentricit conts  Disconstruct conts  Disconstruct destrict  Contracted destricted  Solicentricit destricted  Solicentricit destricted destricted  Solicentricit destricted destricted  Disconstructed despreciable activities  Disconstructed destricted destricted  Disconstruction of aments  Disconstruction of treatments (Alberta destricted  Intervergedized solic treatments (Alberta destricted  occupied destricted destricted destricted  treatment to federal et destricted destricted  treatment to federal courtants or similar contracted  objectives. If the charge is based on out, indicate  whether the transferor's GAA regiones are leckeded.)  Chief transactions or conts (before Code B or C or this  Son it there are other transactions or conts to which  other less than fail rots or more then full rate in  applied. List such insuranctions or costs on a  continuous short, and for such describe the major  types of expenses covered by such a rate. If there		major types of expenses that are covered by such e	reta.					
bedient Casts Mer Re Allected  fail Subsectivate casts (In Perturned Labor (In Perturned Labor (In Perturned Labor (In Perturned Labor (In Cast) (In International Perturned Per		major types of expenses that are covered by such a  A. Full rate  B. Special adocurion at less than full rate	nets.  Bata Code  C. Special offication at more than hall rate D. No overhead or GAA is applied					
But Parchased Labor  (60 Government-described matrixish  (61) Self-constructed depreciable assets  (62) Ut size work  (62) Off size work  (63) Intercorporalization of amosts  (64) Intercorporalization treations out  (64) Intercorporalization treations in julius indicate on a  confluencian should treat the bests used by you an trensfere  to change the cost or price of interspresistation  transfers to Federal contracts or sixelization to the cost objectives. If the charge is based on cost, indicate  whether the transfers's G&A regences are included.]  (6) Other transactions or costs (before Code B or C on this  Bits if there are other terrescotions or costs to which  other less than full rate or more then full rate is  applied. List such transactions or costs on a  continuous or costs on a  continuous or of the costs on a  continuous or of the costs on a  continuous or of the costs on a  continuous or of the costs on a  continuous or of the costs on a  continuous or of the costs on a  continuous or of the costs on a  continuous or of the costs of the costs on a  continuous or of the costs of the costs on a  continuous or of the costs on a  continuous or of the costs of the costs on a  continuous or of the costs of the costs on a  continuous or of the costs of the costs on a  continuous or of the costs of the costs on a  continuous or of the costs of the costs on a  continuous or of the costs of the costs on a  continuous or of the costs of the costs on a  continuous or of the costs of the c		major types of expenses that are covered by such a  A. Full rate  B. Special absorption at lens than hall rate  Z. Transportion or cost	nets. Sade  C. Special effection at more than hull rate D. No overhead or GSA is applied is not applicable to reporting unit					
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gat interdependential transform in (Albas indicate on a configuration should the basis used by you an transform or configuration wheat the basis used by you an transform to configuration when the basis used by you an transform to federal contracts or similar out of configuration of transform to federal contracts or similar out or conf. (Since the contracts whether the transform's GAA expenses are included.)  (ii) Other transactions or contrit (Enter Code B or C on this fine if there are other transactions or contrit to which either less than hell note or more then the less in applied. List such restrictions to contrib the relation of contributions should be contributed to the relation of expenses wheel, and for each describe the relation types of expenses covered by such a rate. If there		major types of expenses that are covered by such a  A. Full rate B. Special adocurrion at less than full rate Z. Transaction or cost Transaction or Cost to Which Indiana, Costs May be Alexated	nets.  Rate Code  C. Special offscation at more than hall rate D. No overhead or GLA is applical in not applicable to reporting unit  Rate					
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continuation shout the besid used by you an transferred to charge the cost or price of interpreductional transfers to Federal contracts or similar cost. objectives. If the charge is based on cost, indicate whether the transferror's GSA superates are included.]  (i) Other transactions or costs there beds to or G or this limit of there are other breviation to cost the red or this limit if there are other transferror's costs to which either less than half note or more then half etc is applied. List such contractions or costs on a cost-instead of the cost of the cost of the costs of the costs of the cost of the cost of the cost of the cost of the costs of the costs of the costs of the costs of the cost of the costs		major types of expenses that are covered by such a  A. Full rate  8. Special absorption at lens than full rate  2. Transportion or cost  Transportion or Cost to Which Indiana, Costs Marc be Allected  to Subsective costs  80. Purchased Labor  60. Government-benefited materials  61. Self-constructed depreciable seate  fol Labor on institution of materials  fol Labor on institution of materials	nets.  Rate Code  C. Special offscarion at more than hall rate D. No overhead or GMA is applied in not applicable to reporting unit  Rate Code					
objectives. If the charge is based on cost, indicate whether the transferra" G&A superses are included.]  (i) Critical transactions or costs (Enter Code B or C on this Size if these are other intersections or costs to which either less than less rote or more then fide rate is applied. Liet such transactions or costs on a continuation sheet, and for each describe the major types of superses covered by such a rate. If there		major types of expenses that are covered by such a  A. Full rate  B. Special absorption at less than hall rate  E. Transportion or Cost to Which before Costs Man Re Allested  fol Subvestment costs  B) Purchased Labor  Go Covernment-beniched motorials  (d) Seif-constructed depreciable souts  (e) Seif-constructed depreciable acuse  (e) Off-site work  (e) Intercorporalizations function out	Rate Code  C. Special efection at more than full rate D. No overhead or GSA is applied in our applicable to reporting unit  Factor Code					
either less than full note 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		major types of expenses that are covered by such a  A. Full rate B. Special adocution at less than full rate E. Transaction or cost Transaction or Cost to Which indicat Costs Man be Alberted  6a) Subcontract costs BD Purchased Labor 6b) Government-beneficial assets 6a) Purchased Labor 6b) Self-contracted depreciable assets 6a) Labor on installation of smooth 6b) Off-site work 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalization of the full contract of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of t	Parts Code  C. Special offication at more than tuil rate D. No overload or GAA is applied in not applicable to reporting unit  State Code					
		major types of expenses that are covered by such a  A. Full rate  B. Special electrical at less than full rate  E. Transaction or Cost to Which inclined Costs Mere he Albertiel  to Purchased Labor  60 Government-beninded materials  51 Self-constructed depreciable asset  52 Labor on installation of series  61 Off the work  52 Intercognitional transfers out  53 Intercognitional transfers out  54 Intercognitional transfers out  55 Intercognitional transfers out  56 or character of product or construction  57 or construction of the contractor of  58 objectives. If the charge is based  whether the transfers's G&A sup  68 Other transactions or costs (Eric	Tests. Code  C. Special offication at more than tuil rate D. No eventued or GAA is applied is not applicable to reporting unit  Factor Code  In the code of the co					
		major types of expenses that are covered by such a  A. Full rate  B. Special adocution at less than full rate  E. Transaction or Cost to Which inclinat Costs Mars he Alberted  to Pruchased Labor  60 Government beninded materials  61 Purchased Labor  60 Government beninded materials  61 Del constructed depreciable asset  for the seath  62 Intercognizations of servet  63 Intercognizations therefore out  64 Intercognizations therefore out  65 Intercognizations about the basis used  66 Intercognizations the output of sets  67 Intercognizations the cost of the sets  68 Intercognizations of the sets used  69 Intercognizations of the sets of the sets  69 Intercognizations of the sets of the sets  60 Intercognizations of the sets of the sets  60 Intercognizations of the sets of the sets  60 Intercognizations of the sets of the sets  61 Intercognizations of the sets of the sets  62 Intercognizations of the sets of	Rate Code  C. Special ofecation at more than that sate D. No overlined or GAA is applied is not applicable to reporting unit  Factor Code  In single-code to the code of the c					

			STANDARDS BOARD	PART IV - INDIRECT COSTS		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		STATIMENT LIC LAW 100-679	NAME OF REPORTING UNIT		
tem No.			ltem :	description		
4.6.0	requirements	for the a ocable m R&D and	plocation of IR&D and B&P anufacturing, engineering. : B&P projects were under co	and Bid and Proposal (B&P) Costs. Definitions of and costs are contained in 48 CFR 9904.420. The full and/or other overhead is applied to IR&D and B&P contract, and the "burdened" IR&D and B&P costs are		
	A.		Allocated to Federal cont composite pool with G&A	racts or similar cost objectives by means of a A expenses.		
			Allocated to Federal cont separate pool.	racts or similar cost objectives by means of a		
	C.		Transferred to the corpor benefiting segments.	rate or home office level for reallocation to the		
	Υ.	81_5	Other 1/			
	z		Not applicable			
4.7.0	Cost of Created Committed to Facilities. In accordance with instructions for Form CASE CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark one.)					
	Α.	_	On a bosis identical to the amortization from these socilities to which it relate	nat used to absorb the actual depreciation or focilities; land in assigned in the same manner as the les-		
	n.		amortization from these	to that used to absorb the actual depreciation or facilities. (Describe on a continuation short the of the allocation process.)		
	C.	200	By the "alternative alloca CASB-CMF.	ation process" described in instructions for Form		
	z.	_	Not applicable.			
	11 David	e co s C	antinuation Sheet.			

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
No.	ltem é	escription
	Part V	natructions
	Where a home office either establishes proceed in this Part or incurs and then allocates to complete this Part to be included in the submissi General Instructions.	actices or procedures for the types of costs have costs to its segments, the home affice may on by the segment as indicated on page $\Theta$ 4
5.1.0	the basis for determining useful life; a code from depreciation methods or use charges are applied (4) indicating whether or not residual value is do	if in Column (1) describing the method of il; a code from A theough C in Column (2) describing A through C in Column (3) describing how to property units; and a Code A, B or C in Column totted from the total cost of depreciable assets. If where another or more than one method applies.
	Column (1) - Depreciation Method Code	Column (2)-Useful Life Code
	A. Streight Line     B. Declaring halonce     C. Same-of-the years digits     D. Machine hours     E. Unit of preduction     F. Expensed at acquisition     G. Use charge     H. Method of depractation used under the applicable laborated forces theselects     Y. Other or more than one method 31     Z. Asset category is not applicable.	Replacement experience educated by expected changes in periods of sactalvess     Terms of Leave     Continues on the backs of Asset Guidelines under letternal Revenue Processines     Cother, or more than one method 1/
	Column (3)-Property Units Code	Column (4)-Residual Value Code
	A. bedividual tarits are economial for separately     B. Applied to groups of accets with similar service lives     C. Applied to groups of accets with verying service lives	Residual value is estimated and disducted     Residual value is overed by the disperciation method is g. destining balance     Residual value is estimated but not deducted in soordance with the

## PART V - DEPRECIATION AND CAPITALIZATION PRACTICES COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENY REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT No. Item description Depreciation Useful Properly Method Lile Units Code Code Code [1] [2] [3] 5.1.0 Continued. Residual Value Code (1) Asset Category Land improvements Building Building improvements Lanabudi improvements Machiney and equipment Fundancy and equipment Fundancy and equipment Fundancy and equipment Foreign and trucks Programming/reprogramming costs Protess and dies Tools Other depreciable most categories Emer Code Y on this like if other asset categories are used and enumerate on a continuation abest each such asset certainy and the applicable codes. Otherwise enter Code Z.) Depreciption Practices for Starting, Financial Accounting, and Instant Tax. Are depreciation practices the same for costing Federal contracts as for financial accounting and income too? (Mark either (A) or (B) on reck lines under Financial Accounting and income Tax. Not-for-profit organizations need not complete this item.) 5.2.0 A. Yes B. No **Enancial Accounting** (a) Methods A. Yss (b) Useful lives

FORM CASE DS-1 (REV 2/96)

(c) Property units
(d) Residual values
Income Tax

(e) Methods
(f) Useful lives
(g) Property units
(h) Besidual values

V-2

	COST ACCOU	INTING S	TANDARDS BOARD	PART V -	DEPRECIATION AND CAPITALIZATION PRACTICES
	REQUIRED	BY PUB	STATEMENT JC LAW 100-679	NAME OF	REPORTING UNIT
Item No.	Item description				
5.3.0	<u>Fully Depreciated Assets.</u> Is a unage charge for fully depreciated assets charged to Federal contracts (Mark one.)				
	Α.		Yes 1/		
1 3	В.		No		
	Z.	-	Not applicable		
5.4.0	Treatment of Gains and Losses on Disposition of Departable Progetty. Gains and losses are: (Mark the appropriate linels) and if more than one is marked, explain on a continuation sheet.)				
	<ul> <li>Condited or charged currently to the same overhead or G&amp;A pools to which depreciation of the assets was charged</li> </ul>				
	Taken into consideration in the depreciation cost basis of the new items, where trade in is involved.				
	C. Not accounted for separately, but reflected in the depreciation reserve account				
	Y.		Otherisk 3/		
	Z	Z Not applicable			
5.5.0	Capitalization or Experming of Specified Costs. (Mark one line on each item to indicate your practice regarding exploitazation or expensing of specified costs incurred in connection with capital assets. If the same specified cost is corretines expensed and sometimes capitalized, mark both lines and describe on a continuation sheet the circumstances when each method is used.)				
	Ç <sub>0</sub>	25		. Expressed	B. Copitalized
	(a)	Freigh	t-in	-	
	(6)	Sales	taxes	_	
	(c)	Excise	tiores		10.
	140	Archit	ect-engineer from		-
	(e)	Overb	auts (extraordinary repairs	in term	
	1				

## 

FORM CASB DS-1 (REV 2/96)

V - 4

		UNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS		
		LOSUILE STATEMENT BY PURLIC LAW 100-679	9 NAME OF REPORTING				
tem No.		ltem o	fescription				
	99 TS	Part M	Instructions				
		re a home office either establishes p					
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	sts to its segments, the hom	e office may	complete		
6.1.0	each column	thereing and Crediting Vacation, Holi of Items 6.1.1, 6.1.2, 6.1.3 and 6. or unpaid vacation, holiday, or sick p sheet.)	1.4 to indicate the method is	ised to charg	e, or credit		
	2000			Salar	ied		
الوروب	1227 6-72-72	201020200	2001000	Non-			
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1.		
	A.	When Accrued (earned)	200	200	828		
	В.	When Taken	-				
	Υ.	Otherix) 2/	22.5	-			
6.1.2	Charges for Holiday Pay						
	Α.	When Accrued (carned)					
	8.	When Taken					
	Υ.	Other(s) 2/		-	-		
6.1.3	Charges for Sick Pay						
	Α.	When Accrued (earned)					
	В.	When Taken	2 (2)	100	1000		
	Y.	Otherical 2/	-				
6,1,4	Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay						
	Α.	Credited to Accounts Originally					
	В.	charged at Leact Once Annually Credited to Indirect Cost Pools	-				
	c.	at Least Once Annually Comied Over to Future Cost	-	335.78			
		Accounting Periods 2/	<u> </u>		described.		
	Y.	Other(s) Z/		-			
	Z.	Not Applicable			-		
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29						
		the definition of Non-exempt and Ex C. 206.	empt salaries, see the Fair L	abor Standan	s Act, 29		

#### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

	DISCLOSURE STATEMENT				
	REQUIRED BY P	JBLIC LAW 100-679	NAME OF REPORTING UNIT		
Hem No.	Hern description				
62.0	Supplemental Unemployment (Extended Laroff) Benefit Plans, Costs of such plans are charged to Federal contracts: (Mark the appropriate line(x) and if more than one is marked, explain on a continuation sheet.)				
	Α.	When actual payments a	ne made directly to employees		
	8	When accrued (book acc	mal or funds set aside but no trust fund involved)		
	C	When contributions are r	nade to a nonforfeitable trust fund		
	D	Not charged			
	Y	Other(s) 1/			
	Z	Not applicable			
63.0	Severance Pay and Carly Retirement. Costs of normal tumover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other pertinent programment separations, which are charged directly or indirectly to Federal contracts, are based on: (Mark the appropriate lines) 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	C Not charged			
	Y	Other(s) 1/			
	z	Not applicable			
6.4.0	incidental or miscel selling services, wh	laneous receipts, such as re-	a) to indicate the method used to occount for remues from renting real and personal property or effected to Federal contracts. If more than one is		
	<b>^</b>	The entire amount of the which related costs have	receipt is credited to the same indirect cost pools to been charged		
	B	related part of the receip	receipt includes an allowance for profit, the cost- t is credited to the same indirect cost pools to which charged; the profits are credited to Other		
	c	The entire amount of the Income	receipt is credited directly to Other (Miscellaneous)		
	Y	Other(x) 3/			
1	z	Not applicable			
	1/ Describe on a C	ontinuation Sheet.			

FORM CASS DS-1 (REV 2/96)

VI - 2

	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT			
item No.	Item description					
6.5.0	Proceeds from Employee Weltzre Activities. Employee weltare activities include all of those activities not forth in FAR 31.2. (Mark the appropriate line(s) to indicate the practice followed in accounting to the proceeds from such activities. If more than one is marked, explain on a communition sheet.)					
	Α		o an employee-welfare organization or fund; such & applicable costs such as depreciation, heat, light			
	B	Same as above, except th	proceeds are not reduced by all applicable costs			
	c	Proceeds are credited at le which costs have been ch	ast once annually to the appropriate cost pools to arged			
	D Proceeds are credited to Other (Miscellaneous) Income					
	Y	Otherist 1/				
	z	Not applicable				
	1/ Describe on a C	Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates 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.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of parallel plans whose costs are charged to Federal contracts or similar cost objectives; (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

FORM CASE DS-1 IREV 2/961

1/ Describe on a Continuation Short.

V8 - 1

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT		
Item No.	Hem description				
7.1.1	General Plan Information. On a continuation sheet for each plan identified in item 7.1.0, provide the following information:				
	Α.	The pion name			
	8.	The Employer Identification Number (	CSN) of the pien sponsor as reported on IRS Form 5500, #		
	C.	The plan number as reported on HS (	Form 5500, if any		
	D.	is there a funding opency established	for the plan?		
	E. Indicate where costs are accumulated: III Hans Office (2) Segment				
	F.	If the plan provides supplemental ben	efits to any other plan, identify the other plants).		
	numerous plant are littled under 7.1.0.A., 7.1.0.B.2.b., or 7.1.0.B.2.c., for those plant which repeated to Endoral contracts, or timiler cost objectives, discribe on a continuity about the basis for the constitution (including bearinset of dividends, credit, and for initiate) required for each fiscal year. If there are not more than three plans, periods information for all the plans, if there are most than three plans, periods information for all the plans. If there are more than three plans, advantation should be provided for those plans that in the appropriat account for at text 50 percent of three darks defined contribution plan costs alleaded to this segment or business unit.)				
	7.	Not applicable. (Proceed to I	ten 7.1.3)		
7.1.3	Defined-Benefit Rents). Where numerous plans are Exted under 7.1.0.B. (excluding certain defined-benefit plans testinal as defined-combination plans reported under 7.1.0.B.2.b. and 7.1.0.B.2.c.), for those plans which appearant the largest define encounts of costs charged to Federal contracts, provide the information requested before on a continuation when it is as and make than those plans, provide information for all the plans. If there are make than those plans provide information for all the plans. If there are make than those plans, primarile information should be provided for those plans that is the appearance count for at least 100 pocent of those defined benefit plan certs absorbed to this expension or business until:				
	Α.	used to value annitary benefits, for a actuarial value of assets. Also, if ap-	scharial cost method used, including the cost method(a) ash plan, lechale the method used to determine the plicable, include whether narral cost is developed as a levi salary. For plans fished under 7.1.0.8.1.b., enter "pay-os		
	D.		events or conditions for which significant actuarist. Do not include the current numeric values of the		
		assumptions, but provide a description	or of the basis used for determining these numeric values, skets the validity of an actuarial assumption. For plans applicable".		
	c	essamptions, but provide a description of the criteria used to we listed under 7.1.0.8.1.b., were "ext Market Value of Funding Access As on the basis of a readily determined when II we, describe haw the mark.	state the volidity of an actuarial assumption. For plans		
	C.	essuarptions, but provide a discription, but provide a discription of the citeria used to ex- litted under 7.1.0.8.15 with "not Market Value of Funding Agency A	whate the validity of an actuarial assumption. For plans applicable," acts, indicate if all assets of the funding agency are values a narket price. If yes, indicate the basis for the market et values are determined for these access that do not have		
	1000	essarquione, but provide a dendigita- hito, decorable the citizate used to se- licted under 7.1.0.8.1.b., write "ext Market Value of Frenche Austray An- er the basis of a reality determinable value. If ex, describe have the mark- readity determinable market price. If Basis for Cora Correction, indicate 1. As althouted protion of the 1	minute the validity of an activarial assumption. For plans applicable.",  https://indicate.if all assets of the handing agency are valued a stacket price. If yes, indicate the basis for the market or white a we determined for these access that do not have or plans total under 2.1.0.3.1.b., ander "not applicable". In whether the cost for the segment is distantioned as:		

PART VII - DEPENDED COMPENSATION

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		AND INSURANCE COST NAME OF REPORTING UNIT		
				Hem description
Pest-retirement Benefits (1986) Other than Pensions Linckeling post-retirement health care benefits) Charged to Federal Contracts. Identify the accounting method used to determine the costs and the number of PBB plans whose costs are charged to Federal contracts or similar cost objectives. Whate retires benefits any provided as an integral part of an employee group insurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable lineb) and enter number of plans.)				
A. B. C. D. E. F. Y. Z.	Accrual Accounting Cash (pay-as-you-pol-Accounting Cash (pay-as-you-pol-Accounting Purchased Insurance from unrelat Purchased Insurance from Captho Sad I-marrance fincluding insurance obtained through Capthoe Insurant Terminal Furning Other 1)	of Insurer		
	a information grouped by method use The plan name The Engloyer Identification Numb 5500, if any The plan number as reported on I Is there a funding agency or fund	er (EIN) of the plan sponsor as reported on IRS Form RS Form 5550, If any ed reserve established for the plan?		
	Pess retirem Charged to I number of P retiree bend active emple A. B. C. D. E. F. Y. Z. General PHB the followin A. B. C. D.	DISCLOSURE SYATEMENT REQUIRED BY PUBLIC LAW 100-679  Them of the Public Law 100-679  Post-retirement Benefits (PHBs) Other than Pensis Charged to Federal Continuous. Identify the accomming of PHB plans whose costs are charged to retire benefits are provided as an integral part eactive employees, report that plan under 7.3.0.  Method Dark to Saturation Costs  A. Accounting B. Cash typy-se-you-got Accounting C. Purchased Insurance from unrelate D. Purchased Insurance from captive E. Self-Insurance fine-funding insurance obtained through Captive Insurant F. Terminal Funding Y. Other 1) Z. Not Applicable throcaed to General PHB Plan Information. On a continuation the following information grouped by method use A. The plan number as reported on It D. In these a funding agency or fund E. Indicate where costs are accumulated.		

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VII - 3

F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 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 1988 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.

No. 7.2.2 PRS larg the info	8 Plants). pest dollar information from plants of	Where numerous plans are licted usernsunts of costs charged to Federal before an below on a continuation sheet.  of all the plans. If there are more that in the aggregate account for at usiness unit.  Actorriol Cost Method. Identify benefit, as appropriate. Include assets, Identify the ameritance under 7.2.0.0, enter 'costh accontential funding' and identify a factorriol. Assumetions, Describes of the assumptions, but y these numeric values. Also, desactuarial assumption. For plans	NAME OF REPORTING UNIT  description  noter 7.2.0. for those plans which represent the al centracts, or other similar cost objectives, provide till there are not more than three plans, provide till there are not more than three plans, provide till the artises of the provided for least 30 percent of those PHB costs allocable to this the network used to determine the actuarial value of methods used to determine the actuarial value of methods and periods used, if any. For plans listed unding?. For plans listed under 7.2.0.F., enter the events or conditions for which significant for each plan. Do not include the surrent numeric revide a description of the basis used for determining other the criteria used to available the validity of an under 7.2.0.B., or 7.2.0.F., enter "not applicable".	
7.2.2 PRB large the info there	pest dollar information from plans plans i sw plans i ment or b A.	Where numerous plans are licted usernsunts of costs charged to Federal before an below on a continuation sheet.  of all the plans. If there are more that in the aggregate account for at usiness unit.  Actorriol Cost Method. Identify benefit, as appropriate. Include assets, Identify the ameritance under 7.2.0.0, enter 'costh accontential funding' and identify a factorriol. Assumetions, Describes of the assumptions, but y these numeric values. Also, desactuarial assumption. For plans	nder 7.2.0. for those plans which represent the rail contracts, or other similar cost objectives, provide the first are not more than three plans, provide has three plans, information should be provided for least 80 percent of those PRIS costs allocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any. For plans fitted unifier, For plans fitted unifier, For plans fitted unifier, For plans fitted unifier, For plans for the earth of the plans are considered, the plans fitted unifier, For plans for the earth of the plans are the earth of the plans for the contract of the plans and the plans of the decimal plans of the best unifier to reach plan. Do not include the current numeric rough the contract used to reaches the validity of an unifier 7.2.0.0, or 7.2.0.0, enter "not applicable".	
the info	pest dollar information from plans plans i sw plans i ment or b A.	amounts of costs charged to Fede in below on a continuation sheet, or all the plans. If there are more to hat in the appregate account for at usiness unit.  Actuariot Cost Method, Identify benefit, as apprepriate, Include assets, Identify the amortization under 7.2.0.8, entre "cash acc "terminal funding" and identify to Actuariol Assumptions, are made values of the assumptions, but jut these numeric values. Also, dis actuarial assumption. For plans	all contracts, or other similar cost objectives, provide with their are not more than three planes, provide than three planes, information should be provided for least 80 percent of these PHB costs allocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value for methods and periods used, 2° any. For plane fixed under 7.2.0.F., enter he amortization methods and periods used, if any, if the events or conditions for which significant for each plan. Do not include the current numeric movine a decorption of the basis used for determining orbit the criteria used to evaluate the validity of an under 7.2.0.8, or 7.2.0.F., enter "not applicable".	
	В.	benefit, as appropriate. Include assets, Identify the ameritantion under 7.2.0-B., enter "cash acc "terminal funding" and identify the actuarial assumptions, Describe actuarial assumptions are made values of the assumptions, but y these resement values. Also, desactuarial assumption. For plans	the method used to determine the actuarist value of methods and periods used, if any, For plans fixed unding?. For plans listed under 7.2.0.5., enter he amortization methods and periods used, if any, if the events or conditions for which significant for each plan. Do not include the current numeric resident advectorities of the basis used for determining right the criteria used to evaluate the validity of an under 7.2.0.0, or 7.2.0.F., enter "not applicable".	
	0000	actuarial assumptions are made values of the assumptions, but p these numeric values. Also, des actuarial assumption. For plans	for each plan. Do not include the oursent numeric revisite a description of the basis used for determining orbit the criteria used to available the validity of an under 7.2.0.0, or 7.2.0.F., enter "not applicable".	
	c.	Funding. Provide the following is	이 어디는 그를 가입니다. 이 얼마면 다른 것이	
	C. funding. Provide the following information on the funding practice for the costs of the glan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".)			
		e.g., full funding of the a rules.  2. Briefly describe the fund 3. Are all assets valued on yes, indicate the basis us	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of	
	D: Basis for Cost Computation, Indicate whether the cost for the segment is det es:			
		An allocated portion of t     A separately computed if those segments.	he total PRB plan cost RB cost for one or more segments. If so, identify	
	E. <u>Enrichability</u> . Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.			
	Z.	Not applicable, proceed	is item 7.3.0.	

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes 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 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) 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: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD percent of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. az appropriate.

- Purchased Insurance from unrelated third party
   Setf-insurance
   C. Purchased Insurance from a captive insurer
   Y. Other 19

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

VII - 5

## COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Relines

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journey, Reting Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan aponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred 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 these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this segment or business until: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occused and the account is fully funded Costs charged when occused and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST				
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.		Item e	fescription				
7.5.0	Employee St that are cha	ock Ownership Mans (ESOPs). Does rged directly or indirectly to Federal o	your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)				
	A.	Yes (Proceed to Item 7.5.	1)				
	8.	No iProceed to hern 7.6.0	H				
7.5.1	General Plan	Information. On a continuation she	set, for all ESOPs provide the following information:				
	Α.	The plan name					
	<ol> <li>The Employer identification Number (EIN) of the plan sponger as reported on IRS Form 5500, If any</li> </ol>						
	C. The plan number as reported on IRS Form 5500, If any						
	D. Indicate where costs are accumulated: (1) Horse office (2) Segment						
	E. Are benefits provided pursuant to a written plan or an established practice? If astablished practice, briefly describe.						
	F.	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or Not.)					
	G.	<ol> <li>Indicate whether the ESOP is leveraged or nonleveraged.</li> </ol>					
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If it is determined for those assets that do not have a .				
	E.	dividends, on both allocated and	the accounting treatment for forfeitures and unallocated shares, in the measurement of ESOP by to Federal contracts or similar cost objectives for				
	3	Administrative Costs, Describe I identified, grouped, and accurrul	new the costs of administration of each plan listed ar used.				

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and 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 with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/1

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST					
		LOSUME STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
Item No.		Sescription						
7.6.1	Continued.							
		Column (3) - Crediting of	Dividends and Earned Refunds					
	For e	ach line of coverage lated, enter co	de A, B, C, D, E, Y, or Z, as appropriate.					
	A.	Credited directly or indirectly to F	ederal contracts or similar cost objectives in the year					
	В.		ederal contracts or similar cost objectives in the year					
	C.		to currently reflect the net armual cost of the					
	D,		ontractor but retained by the carriers as reserves in 16-50(a)(1)(b)					
	E.	Manually Rated - not applicable	ST 55-55-6031933					
	Y.	Other, or more than one 1/						
	Z. Not applicable							
	Column (4) Projected Average Loss							
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.							
	Costs that represent the projected average loss for the period estimated on the basis of the cost of cornerable purchased insurance.							
	<ul> <li>Costs that are bosed on the contractor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and</li> </ul>							
	practices.  C. The actual amount of losses are considered to represent the projected average los the period.							
	Y. Other, or more than one method. 1/							
	Z. Not applicable							
	Column (5) - Insurance Administration Expenses							
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.							
	A	Separately identified and accumu	lated in indirect cost pool(s).					
	<ul> <li>Separately Montified, accumulated, and allocated to cost objectives either at segment and/or home office level (Describe allocation method on a Continua Sharit.</li> <li>Not separately identified, but included in indirect cost profits). (Describe pool</li> </ul>							
	Continuation Sheet!.  D. Incurred by an insurance conier or third party. (Describe accumulation and process on a Continuation Sheet!.							
	Y. Other 1/							
	Z.	Not applicable						
	1/ Desc	ribe on a Continuation Sheet.						

#### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarace Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- 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 solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement 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.)

Part V - Depreciation and Capitalization Practices Part VI - Other Casts and Coeffis Part VII - Deferred Compensation and Insurance Costs Not Applicable

3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

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

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

#### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars

- Direct Labor Hours Machine Hours
- DEFORE JALMNORDY. Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(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 pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

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

FORM CASB DS-1 (REV 2/96)

		OUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES		
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
term No.		Hern c	Seacription		
8.3.3	Fesiquel Luc	perses	Aflosation Bass Code		
	tel	Major functions, activities, and ele	tments of cost include:		
	63	Description/Make up of the alloca	tion base		
	350		-		
8.4.0	Impaint 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 records unit incurring the expense.				
- 4					

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT No. Item description <u>Criteria for Determining How Costs are Charged to Federal Conseasts Or Similar Cost Objectives.</u> 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. 3.1.0 Treatment of Costs of Specified Functions, Elements of Cost, or Treasactions, . For each of the functions, elements of cost or transactions listed in teens 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 2 in those lines that are not applicable to you. Also, specify the namelal of the indirect poolisi las label in 4.1.0, 4.2.0 and 4.3.0! for each function, element of cost, or banacetics coded E or F. If Code E. Sametimes direct/Sometimes indirect, is used, explain on a continuation short the circumstances under which both direct allocations are made.) 3.2.0 Treatment Code A. Direct material E. Sometimes direct/Sometimes indirect B. Direct labor F. Indirect only C. Direct material and labor Y. Othersto J/ D. Other direct costs Z. Not applicable Functions, Elements of Cost, or Transactions Related to Direct Material 3.2.1 Treatment Code Name of Pool(s) fal Cash Discounts on Purchases (b) Freight in (c) Income from Sale of Scrap (d) Income from Sale of Salvage (e) Incoming Material Inspection (receiving) (t) Inventory adjustment (g) Purchasing Trade Qiscounts, Refunds, Rebates, and Allowances on Purchases thi

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Short.

10 - 1

		UNTING STANDARDS BOARD	PART III - DIRECT VS. INDIRECT COSTS			
		DOSURE STATEMENT DBY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	hem description					
3,2.2		lements of Cost. one Related to	Treatment Code	Name of Pool(s)		
	tel	Incentive Compensation	Press			
	(6)	Holiday Differential (Priemium Pay)	200-			
	(c)	Vacation Pay	*****			
	(d)	Overtime Premium Pay				
	(e)	Shift Premium Pay				
	19	Pension Costs		-		
	(g)	Post Retirement Benefits Other Than Pensions	-			
	th)	Health Insurance	- TOTAL			
	GI -	Life Insurance				
	G)	Other Deferred Compensation 1/	20.00			
	(%)	Training	0.02			
	69	Sick Leave				
		on a Continuation Sheet.				

### PART III - DIRECT VS. INDIRECT COSTS

	REQUIRED	BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
iem io.	hem description						
3.2.3	Functions, El- or Transaction	ements of Cost. ns - Macellancous	Treatment Code	Name of Pool(s)			
	(m)	Design Engineering (in-house)		-			
	(0:1	Drufting (in-house)					
	601	Computer Operations (in-house)					
	(d)	Contract Administration	0.000				
	(e)	Subcontract Administration Costs					
	en	Freight Out (Tinished product)		S. Contract			
	(9)	Line for production) Inspection		5			
	thi	Packaging and Preservation	-	-			
	00	Preproduction Costs and Start-up Costs					
		Departmental Supervision	-				
	(6)	Professional Services (consultant fees)					
	80	Purchased Labor of Direct Nature (on premises)					
	ţm0	Purchased Labor of Direct Nature (off premises)	-				
	(n)	Rearrangement Costs	-				
	tot	Bework Costs					
	fot	Royalties	-				
	(q)	Scrap Work	2000	-			
	6:1	Special Test Equipment					
	fsl	Special Tooling					
	(1)	Warranty Costs					
	(us)	Rental Costs		7.00			
	(w)	Travel and Subsistence		100			
	(m)	Employee Severance Pay					
	(4)	Security Guards					

### FORM CASS DS-1 (REV 2/96)

### 111 - 3

	DIS	CLOSUE	S STANDARDS BOARD E STATEMENT BILIC LAW 100-679	100000000000000000000000000000000000000	INDIRECT COSTS REPORTING UNIT			
itom No.	ham description							
	anningation is	of course	e of this part, indirect costs have water indirect costs. (ii) several o	and administrative	o three categories: \$1 manufacturing, (OSA) expenses, and (II) service contours used in this part, refers only to the			
	first category o	yt indiced	i conta.		nection with frame 4.1.0, 4.2.0 and			
4.1.0	(USA) expens business unit several pools pool listed ind objectives. A	Total sirect and sy Value input subco Total input subcor Prione tabor Proce orech see, that may have such as a ficet thou to, for a	il the overhead pools, i.e., pools are allocated to final cost elijecti a cely a single pool encompaction envylacturing overhead, enginee	H. Direct blow dathwas  H. Direct blow dathwas  I. Direct blow dathwas  J. Mechine hours  J. Mechine hours  J. Mechine hours  J. Mechine hours  J. Mechine hours  J. Mechine hours  J. Mechine hours  J. Mechine hours  J. Test provided and force of the hours  M. Test provided and force of the hours  J. Medicant or survive of employee tident and helmost employees tident and indicest employees tident and indicest employees tident and indicest employees tident and indicest employees  J. Square fact  J. Dishelp, a more than one basis  Disactive on a continuation sheet.  J. Pod not applicable  the el indirect costs, other than general and administrative tides without any internacions allocations. A regiment of any all of the sectional costs or elementative it ring here coming enabled, material handling overfleed, ste, For an proded appendent to federal contractors or status costs.				
		(m)	Major functions, activities, as elements of cost includes:	<u>.</u>	Allocation Sens. Cods			
		Di	DescriptionWake up of the allocation bene-	-				

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

	DISC	LOSURE	STATEMENT	NAME OF REPORTING UNIT
	REQUIRED	BY PU	BLIC LAW 100-679	Notice of Resoluting Gall
tern No.			hem o	description
4.1.0	Continued.			Allocation Base Code
	2.	90-0		
		(10)	Major functions, activities elements of cost included	
		(6)	Description/Make up of the affocation base:	te .
				<u> </u>
4.2.0	that describe selected indi cost objective activities, as if direct labo	e(a) the icase the res. Al- id eleme or dollars	manner in which G&A exper threefs) used for allocating to, for each category of pos- onts of cost included, and its are used, are fringe benefit	(a), Select among the three categories of pools beloness are allocated. For each category of pools's such poole's opponents to Fedoral contracts or similar list selected, indicate (a) the major functions, of the make up of the allocation baseful. For example a included? He atotal cost input base is used, in the usion sheet if additional species in required.
	2000			Allocation
	Sing	is Poul!	Containing G&A Expenses O	nly Bins Code
	fail		or functions, activities, and sents of cost included:	_
		) <del>-</del>		
	(ы	Des	cription/Make up of the alloc	ation base:
		-		

FORM CASE DS-1 (REV 2/96)

IV - 2

			PART IV - INDIRECT COSTS	
			NAME OF REPORTIN	G UNIT
		tjem (	description	
Continued. Single	e Prot C	ortaining Both GSA and No	n-G&A Expenses	Allecation Base Code
tab	Major	functions, activities, and nts of cost included:		
(6)	Descr		rtion base:	
Spec				Allocation Base Code
1.				-
	(a)			
	њ	Description/Make up of t	he allocation base:	
2.			_	-
	(a)	elements of cost include	±.	
	(64)	Description/Make up of	the allocation base:	
1				
	Continued. Single tal	DESCLOSURE REPORT OF THE PROPERTY OF THE PROPE	Continued.  Single Pool Containing Both G&A and No dements of cost included:  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocal special Aflocations  1.  (a) Major functions, activities elements of cost includes  (b) Description/Make up of the allocal speci	DESCRIPTION NAME OF REPORTING  THE MAJOR PUBLIC LAW 100-679  Them description  Continued.  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  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:

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

No.	Item descript
4.3.0	Service Center and Expense Pool Allocation Bases.

Service centers are dependent or other functional units which perform specific technical and/or administrative services primarily for the brankli of other units within a reporting unit. Expense pools are pools of indirect costs that we eshouted primarily to other units within a reporting unit. Examples of zervice centers are determined centers, never content of the processing centers, reproduction services and conversations services. Examples of expense pools are use and occupancy pools and fringe benefit pools.

#### Cetosory Code

Satesony Code

Generally, costs incurred by such centers or posts are, or can be, charged or allocated 51 partially to specific fixed cost objectives as direct costs and partially to other indirect cost posts (such as a manufacturing overhead pool for subsequent realiscation is award fixed cost objectives, refurnd to borain as Category "A", and (6) soly to several other indirect cost pools truch as a manufacturing overhead pool, engineering overhead pool and GMA superus pool for subsequent realiscation to several final cost objectives, referred to ferrain as Category "B".

Some service certiers or expense pools may use predetermined billing or conting rates to charge or afforcate the costs (Rate Code A) while others may charge or afforcate on an actual basis (Rate Code II).

List all the service centers and expense pools and error in column (1) Code A or B to indicate the category of pool. Exter in Calarin (2) one of the Allicention Base Code A through F, or Y, Intel on Propg. to indicate the base used for charging or allocating service center or expense pool costs. Exter in Column (2) Risc Code A or B to despite the cacing method used. Also, for each of the cartiers and pools indicate did the major hancform, activities, and simplements of cost incharted, and of the cartiers and pools indicate did the major hancform, activities, and simplements of cost incharted, and the major hancform, activities, and simplements of cost incharted, and the major hancform about II additional space in required.

Allocated Allocates and Allocates are all the cartiers and provided and the cartiers are all the cartiers and activities and activities and activities are allocated and the latest and the cartiers are allocated and the cartiers are allocated and the cartiers are allocated and the cartiers and activities are allocated and the cartiers are allocated a

	ice Center or series Pool	Category Code 111_	Base Code JZL	
-		_	-	
(40)	Major functions, activities, and disminits of cost included:			
84	DescriptionMake up of the allocation base:			
-		-	-	
(4)	Major functions, activities, and elements of cost included:			
	100 Section (100 Section 100 S			
0.0	Description/Make up of the effocation base:			

FORM CASE DS-1 (REV 2/96)

IV - 4

REQUIRED BY PUBLIC LAW 100-679  RAME OF REPORTED UNIT  Been description  Trestment of Variances from Artesi Cost (Undersbesstion or Destructuration). Where predetermined billing of costing rates are used to charge costs of service centers and expense poels to Federal contracts or other half cast pools flats Cost A in Column (1) of them 4.3.66, variances then actual costs are: (Mark the appropriate Benth) and if make then one is marked, explain on a confusation whether)  A. Provided to use on the bests of charges made, et least once annually United to Column (1) of the select cost pool of a least once annually United to United to United the select cost pool of a least once annually United to Column (1) of the Column (1) of		COST ACCOUNTING STANDARDS ROARD	PART IV - INDIRECT COSTS							
A		REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT							
1.4.4.0 Yesetment of Variances from Aquest Cost (Underschootstein or Overstanderties). When producement billing of costing rates are used to drawp costs of anvive centers and expense pools to Federal centrants or other look and produced the costs are: (Mark the appropriate Brotil and finance than one is marked, explain on a condessation sheet.)  A. Provated to use on the bods of charges made, at least once among the product of the cost of charges made, at least once among the V. (Chortil 1).  A. Provated to use on the bods of charges made, at least once amongly V. (Chortil 1).  A. Collection of Quadrant and GAA Stees to Secrified Transactions or Costs.  This ham is directed to amonatology year precise in special stations where, in Sau of establishing a separant electric cells peed, allocation is rande from an established evertual of GAA pool at a station of the terms of the secret of the secret of the product of the product of the product of the secret o	era.	hern description								
7. Cutoria 1/2  2. Service center is not applicable to reporting unit  2. Service center is not applicable to reporting unit  Acclination of Oreshard and CAA Reten to Sectified Transactions or Costs.  This item is directed to associationing year precise in special situations where, in Sec of establishing a sequence before cent people allocation is made from an established centred or 60A pool at a state when the remove high state in that pool. In the case of such a special electricit, the terms "less than hall rate" or "more than hall read abundance where, as is some cases or of risk are certificit, etc., a sequente indicent each pool and have are used and the relationship of the such activities to lower than the "wholesa" rate.  For each of this transactions or costs feeled below, entre see of the following codes to before years indirect cont effection precision with respect to that transaction or cost. If Code A, full rate, in amount, it is a contract, it codes is or C, less than or more than the full rate, is entered, describe on a continuation short major types of expenses that are covered by such entries.  Bats Code  A. Full rate  C. Special effection or Cost to Which  Edward Costs Mars he Affected  Selection or Cost to Which  Indicate Costs Mars he Affected  (a) Selection or Cost to Which  Indicate Costs Mars he Affected  (a) Selection or installation of amost to the cost of a selection of amost to the cost of a selection of amost to the cost of a selection of amost to the cost of a selection of amost to the cost of a selection of amost to the cost of a selection of amost to the cost of a cost of a selection of amost to the cost of a	4.4.0	ocating rates are used to sharpe costs of service on sest pools flate Cede A in Column 131 of Nem 4.34 Small and if more than one is marked, explain on a A. Provisted to usors on the br	tions and expense peods to Foderal contracts or other indir ), welfaces from actual costs are: (Mark the appropriate continuation sheet.) sats of charges mode, at least once amoustly							
This item is directed to ancertaining year precise in special situations where, in lieu of establishing a separate indirect cost peol, allocation is made from an established certical or GSA pool at an other than the normal high sate for that pool. In the case of such a people after than the internet high state in that pool. In the case of such a special effective, the terms "less than high rate" or "more than high rate" should be used to describe the precise. The terms de sagt apply to situation where, we in some case of off-size extrivien, etc., a sequents indirect exect pool and have are used and the refer such activities in the control of the state of the following codes to indicate your indirect control effective precise with respect to that transaction or cast. If Code A, full rate, is arrand, identify on a continuation sheet the positial reported under from 4.1.9, 4.2.0, and 4.3.9, which are applicable. If Codes & G. C, less than or more than the full rate, is entered, describe on a continuation sheet major types of expenses that are covered by such enter.    Batt. Code   A. Full rate   B. Special allocation at less than full enter   D. No everlead or GSA is applied   Z. Transaction or cost is not applicable to reporting unit.    Transaction or Cost to Which   Rate   D. No everlead or GSA is applied   Z. Transaction or cost is not applicable to reporting unit.    Transaction or Cost to Which   Rate   D. Special allocation and applicable to reporting unit.    Transaction or Cost to Which   Rate   D. Special allocation or a cost is not applicable to expend the cost or allocation of amost   D. Special accurate   D. Special accurate   D. Special accurate   D. Special accurate   D. Special accurate   D. Special accurate   D. Special accurate   D. Special accurate   D. Special accurate   D. Special accurate   D. Special accurate   D. Special accurate   D. Special accurate   D. Special accurate   D. Special accurate   D. Special accurate   D. Special accurate   D. Special accurate   D. Special accurate   D. Spec		Y. Otherbi 1/								
establishing a separate indirect cest peol, allocation is made from an established certified or (SA pool et al. other than the remote high state is that pool. In the case of such a special effective, the terms "less than hal state" or "more than high rate" should be used to describe the practice. The terms do agit apply to situations where, as is some cases of children exteriblen, etc., a sequente indirect each pool and have are used and the relationship to the such activities to flower than the "in-chance" rate.  For each of this transactions or costs feeted below, entre see of the following codes to before your indirect cont allocation precision with respect to that transaction color. It Code A, full rate, in amount, it is a contract, it codes to come the pool of approach under from 4.1.0, 4.2.0, and 4.3.0, which are applicable. It Codes is or C, loss than or more than the full rate, is entered, describe on a continuation short major types of expenses that are covered by such entre.  Bats Code  A. Full rate  B. Special adocution at less than full rate  C. Special effection or Cost to Which Indicate Costs. Man be Affected  C. Special effection or Cost to Which Indicate Costs. Man be Affected  Selectation or Cost to Which Indicate Costs. Man be Affected  (a) Selectation or Cost to Which Indicate Costs. Man be Affected  (b) Selectation or Cost to Which Indicate Costs. Man be Affected  (c) Government-familied materials  (d) Selectation of amost the Costs. In the cost of a cost of the cost or interestion of amost the Labor on installation of amost the Costs. In the cost of a cost of the cost or price of interspendictional transfers out of interspendictional transfers out of interspendictional transfers out of interspendictional transfers or costs to the state of the cost of application should be the state of the cost or costs to the which other less than half orthe or more than half or the or more than half or the or more than the orther or costs to a cost to the cost of application should be the major types of ex	4.5.0	Application of Overhead and CAA Recents Specifies	Transactions or Contr.							
indicate your inclined cost affection precision with respect to that transaction or cost. If Code A, full rate, in ammend, Kindfly on a continuation shout the pools in general under time 4.10, 4.20, and 4.30, which are applicable. If Codes it or C, loss than or more than the full rate, is entered, describe on a continuation shout major types of expenses that are covered by such a rate.    Rate Code   A. Full rate		establishing a separate indirect cost pool, allocation other than the normal hall sate for that pool. In the rate" or "more than hall rate" should be used to det where, as in some cases of off-site activities, etc., or	is made from an established overhead or C&A post at a re- case of such a special efection, the terms "less than full cribe the practice. The terms do gay apply to situations a sequents indirect seet post and base are used and the rat							
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bedient Casts Mer Re Allected  fail Subsectivate casts (In Perturned Labor (In Perturned Labor (In Perturned Labor (In Perturned Labor (In Cast) (In International Perturned Per		major types of expenses that are covered by such a  A. Full rate  B. Special adocurion at less than full rate	nets.  Bata Code  C. Special offication at more than hall rate D. No overhead or GAA is applied							
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gat interdependential transform in (Albas indicate on a configuration should the basis used by you an transform or configuration wheat the basis used by you an transform to configuration when the basis used by you an transform to federal contracts or similar out of configuration of transform to federal contracts or similar out or conf. (Since the contracts whether the transform's GAA expenses are included.)  (ii) Other transactions or contrit (Enter Code B or C on this fine if there are other transactions or contrit to which either less than hell note or more then the less in applied. List such restrictions to contrib the relation of contributions should be contributed to the relation of expenses wheel, and for each describe the relation types of expenses covered by such a rate. If there		major types of expenses that are covered by such a  A. Full rate  B. Special absorption at less than hall rate  E. Transportion or Cost to Which before Costs Mark to Allocated  foll Subsectives costs  B. Purchased Labor  60 Government-benefit of materials	nets.  Rate Code  C. Special offscarion at more than hall rate D. No overhead or GMA is applied in not applicable to reporting unit  Rate Code							
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continuation shout the besid used by you an transferred to charge the cost or price of interpreductional transfers to Federal contracts or similar cost. objectives. If the charge is based on cost, indicate whether the transferror's GSA superates are included.]  (i) Other transactions or costs there beds to or G or this limit of there are other breviation to cost the red or this limit if there are other transferror's costs to which either less than half note or more then half etc is applied. List such contractions or costs on a cost-instead of the cost of the cost of the costs of the costs of the cost of the cost of the cost of the cost of the costs of the costs of the costs of the costs of the cost of the costs		major types of expenses that are covered by such at A. Full rate  8. Special absorption at lens than hall rate  2. Transportion or cost  Transportion or Cost to Which Indiana, Costs Marc be Allected  to Subsectivat costs  80. Purchased Labor  60. Government-benefited materials  61. Self-constructed depreciable seate  16. Labor on institution of materials  62. Labor on institution of materials	nets.  Rate Code  C. Special offscarion at more than hall rate D. No overhead or GMA is applied in not applicable to reporting unit  Rate Code							
objectives. If the charge is based on cost, indicate whether the transferra" G&A superses are included.]  (i) Critical transactions or costs (Enter Code B or C on this Size if these are other intersections or costs to which either less than less rote or more then fide rate is applied. Liet such transactions or costs on a continuation sheet, and for each describe the major types of aspenses covered by such a rate. If there		major types of expenses that are covered by such a  A. Full rate  B. Special absorption at less than hall rate  E. Transportion or Cost to Which before Costs Man Re Allested  fol Subvestment costs  B) Purchased Labor  Go Covernment-beniched motorials  (d) Seif-constructed depreciable souts  (e) Seif-constructed depreciable acuse  (e) Off-site work  (e) Intercorporalizations function out	Rate Code  C. Special efection at more than full rate D. No overhead or GSA is applied in our applicable to reporting unit  Factor Code							
either less than full note 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		major types of expenses that are covered by such a  A. Full rate B. Special adocution at less than full rate E. Transaction or cost Transaction or Cost to Which indicat Costs Man be Alberted  6a) Subcontract costs BD Purchased Labor 6b) Government-beneficial assets 6a) Purchased Labor 6b) Self-contracted depreciable assets 6a) Labor on installation of smooth 6b) Off-site work 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalization of the full contract of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of t	Parts Code  C. Special offication at more than tuil rate D. No overload or GAA is applied in not applicable to reporting unit  State Code							
		major types of expenses that are covered by such a  A. Full rate  B. Special electrical at less than full rate  E. Transaction or Cost to Which inclined Costs Mere he Albertiel  to Purchased Labor  60 Government-beninded materials  51 Self-constructed depreciable asset  52 Labor on installation of series  61 Off the work  52 Intercognitional transfers out  53 Intercognitional transfers out  54 Intercognitional transfers out  55 Intercognitional transfers out  56 or character of product or construction  57 or construction of the contractor of  58 objectives. If the charge is based  whether the transfers's G&A sup  68 Other transactions or costs (Eric	Tests. Code  C. Special offication at more than tuil rate D. No eventued or GAA is applied is not applicable to reporting unit  Factor Code  In the code of the co							
		major types of expenses that are covered by such a  A. Full rate  B. Special adocution at less than full rate  E. Transaction or Cost to Which inclinat Costs Mars he Alberted  to Pruchased Labor  60 Government beninded materials  61 Purchased Labor  60 Government beninded materials  61 Del constructed depreciable asset  for the seath  62 Intercognizations of servet  63 Intercognizations therefore out  64 Intercognizations therefore out  65 Intercognizations about the basis used  66 Intercognizations the output of sets  67 Intercognizations the cost of the sets  68 Intercognizations of the sets used  69 Intercognizations of the sets of the sets  69 Intercognizations of the sets of the sets  60 Intercognizations of the sets of the sets  60 Intercognizations of the sets of the sets  60 Intercognizations of the sets of the sets  61 Intercognization of the sets of the sets  62 Intercognization of the sets of t	Rate Code  C. Special ofecation at more than that sate D. No overlined or GAA is applied is not applicable to reporting unit  Factor Code  In single-code to the code of the c							

Item

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

No.	nem description
4.6.0	Independent Research and Development (RRD) and Bist and Proposal (RRP) Costs. Definitions of and requirements for the allocation of IRRD and BISP costs are contained in 48 CFR 9904.420. The field rate of all allocable manufacturing, engineering, and/or other overhead is applied to IRRD and BISP costs are IRRD and BISP projects were under contract, and the "burdened" IRRD and BISP costs are (Mark appropriate line)s).

Allocated to Federal contracts or similar cost objectives by means of a composite pool with G&A expenses.

Allocated to Federal contracts or similar cost objectives by means of a n. aeparate pool.

Transferred to the corporate or home office level for reallocation to the benefiting segments. C.

Y. \_\_\_\_ Other 1/

Not applicable Z

Cost of Copital Committed to Facilities. In accordance with instructions for Form CASS-CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark onc.) 4.7.0

On a basis identical to that used to absorb the actual depreciation or amortization from these facilities; land is assigned in the same monner as the facilities to which it relates.

On a basis not identical to that used to absorb the actual depreciation or amerization from those facilities. (Describe on a confinuation sheet the difference for each step of the allocation process.)

 By the "alternative allocation process" described in instructions for Form CASB-CMF. C.

Z. \_\_\_ Not applicable.

1/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

IV - 6

DISCLOSURE STATEMENT	
REQUIRED BY PUBLIC LAW 100-	79

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT No. Item description Where a home office either establishes practices or procedures for the types of costs covered in this Part or brown and then allocates these costs to its segments, the home office may complete this Part to be included in the automission by the segment as indicated on page 69.4.

General Instructions. Depreciping Tangible Assets for Government Contract Costing. (For each of the asset categories lated on Plage \_\_\_\_, enter a code from A through H in Column (1) describing the method of depreciption (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 properly units; and a Code A, B or C in Column (4) infecting 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.) 5.1.0 Column (1)-Depreciation Method Code Column (2)-Useful Life Code Replacement experience organized by expected changes in periods of usefulness.
 Term of Lease
 C. Estimated on the back of Amet Guidelines under letternal flavence Processor. A. Straight Line
B. Declaring balance
C. Summit the years digits
D. Machine hours
E. Unit of production
F. Exponent at acquisition F. Expressed of Adaptation G. Use charge H. Method of deprediction used under the against black in the control Procedures Y. Other or most then one method 31 Z. Asset category is not applicable Procedures

Y. Other, or more than one method 1/ Column [4]-Residual Value Code Column (3)-Property Units Code Recidual value is estimated and deducted
 Recidual value is covered by the depreciation method it.g., decilining balance
 Recidual value is estimated but not deducted in accordance with the provisions of 48 CPR \$904.409 \$1.7
 Other or more than one method 3/ A. Individual units are accounted for A. Individual traits are economical for separately as personned to groupe of excets with similar service flows.

C. Applied to groupe of extents with verying service flows.

Y. Other or more than one method. J.!

1/ Describe on a Continuation Short.

### PART V - DEPRECIATION AND CAPITALIZATION PRACTICES COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENY REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT No. Item description Depreciation Useful Properly Method Lile Units Code Code Code [1] [2] [3] 5.1.0 Continued. Residual Value Code (1) Asset Category Land improvements Building Building improvements Lanabudi improvements Machiney and equipment Fundancy and equipment Fundancy and equipment Fundancy and equipment Foreign and trucks Programming/reprogramming costs Protess and dies Tools Other depreciable most categories Emer Code Y on this like if other asset categories are used and enumerate on a continuation abest each such asset certainy and the applicable codes. Otherwise enter Code Z.) Depreciption Practices for Starting, Financial Accounting, and Instant Tax. Are depreciation practices the same for costing Federal contracts as for financial accounting and income too? (Mark either (A) or (B) on reck lines under Financial Accounting and income Tax. Not-for-profit organizations need not complete this item.) 5.2.0 A. Yes B. No **Enancial Accounting** (a) Methods A. Yss (b) Useful lives

FORM CASE DS-1 (REV 2/96)

(c) Property units
(d) Residual values
Income Tax

(e) Methods
(f) Useful lives
(g) Property units
(h) Besidual values

V-2

Item No.	REQUIRED	BY PUB	STATEMENT LIC LAW 100-679		
No.				NAME OF	REPORTING UNIT
	Bern description				
5.3.0	Section Section 1	5	Company with the second		
.755	fully Deprecia (Mark pne.)	ated. Ass	ats. Is a usage charge for	fully depreciated	assets charged to Federal contracts
	Α.		Yes 1/		
1	В.		No		
	2	-	Not applicable		
5.4.0	Treatment of the appropria	Gains is te line(s)	nd Losses on Disposition o and if more than one is m	f Depreciable Pro orked, explain or	garty, Gales and losses are: (Mark n a continuation sheet.)
	Α.	-	Credited or charged curre depreciation of the asset		overhead or G&A pools to which th
	В.	-	Taken into consideration where trade in is involved		on cost basis of the new items,
1 4	c.		Not accounted for separa	stely. But reflecto	d in the depreciation reserve accoun
	γ.	-	Otherisk 1/		
	Z.		Not applicable		
5.5.0	regarding car the same sp	pitalization ecified or	on or expensing of specific	d costs incurred and sometimes	n each item to indicate your practice in connection with capital assets. If capitalized, mark both lines and method is used.)
	Çı.	9		. Expressed	B. Capitalized
	(a)	Freigh	nt in	-	
	061	Sales	taxes	-	_
	(c)	Escis	e taxes		11
	140	Archi	tect-engineer from		-
	(e)	Overt	haults (extraordinary repairs		33

## 

FORM CASB DS-1 (REV 2/96)

V - 4

		UNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS
		LOSUILE STATEMENT BY PURLIC LAW 100-679	NAME OF BEDOMESO AND		
tem No.		ltem o	fescription		
	99 TS	Part M	Instructions		
		re a home office either establishes p			
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	sts to its segments, the hom	e office may	complete
6.1.0	each column	thereing and Crediting Vacation, Holi of Items 6.1.1, 6.1.2, 6.1.3 and 6. or unpaid vacation, holiday, or sick p sheet.)	1.4 to indicate the method is	ised to charg	e, or credit
	2000			Salar	ied
الوروب	1227 6-72-72	201020200	2001000	Non-	
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1.
	A.	When Accrued (earned)	200	200	828
	В.	When Taken	-		
	Υ.	Otherix) 2/	22.5	-	
6.1.2	Charges for	Holiday Pay			
	Α.	When Accrued (carned)			
	8.	When Taken			
	Υ.	Other(s) 2/		-	-
6.1.3	Charges for	Sick Pay			
	Α.	When Accrued (earned)			
	В.	When Taken			1200
	Y.	Otherical 2/	-		
6,1,4		Inused or Unpaid oliday, or Sick Pay			
	Α.	Credited to Accounts Originally			
	В.	charged at Leact Once Annually Credited to Indirect Cost Pools	-		
	c.	at Least Once Annually Comied Over to Future Cost	-	335.78	
		Accounting Periods 2/	<u> </u>		described.
	Y.	Other(s) Z/		-	
	Z.	Not Applicable			-
		the definition of Non-exempt and Ex C. 206.	empt salaries, see the Fair L	abor Standan	s Act, 29

#### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

		E STATEMENT	
	REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT
Hem No.		Item	description
62.0		(Mark the appropriate line(s)	Benefit Plans, Costs of such plans are charged to and if more than one is marked, explain on a
	Α.	When actual payments a	ne made directly to employees
	8	When accrued (book acc	mal or funds set aside but no trust fund involved)
	C	When contributions are r	nade to a nonforfeitable trust fund
	D	Not charged	
	Y	Other(s) 1/	
	Z	Not applicable	
63.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other	normal turnover severance pay and early retirement perfinent procurement regulations, which are charged used on: DMark the appropriate linets) and if more than
	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 or miscel setting services, wh	laneous receipts, such as re-	a) to indicate the method used to occount for remues from renting real and personal property or effected to Federal contracts. If more than one is
	<b>^</b>	The entire amount of the which related costs have	receipt is credited to the same indirect cost pools to been charged
	B	related part of the receip	receipt includes an allowance for profit, the cost- t is credited to the same indirect cost pools to which charged; the profits are credited to Other
	c	The entire amount of the Income	receipt is credited directly to Other (Miscellaneous)
	Y	Other(x) 3/	
1	z	Not applicable	
	1/ Describe on a C	ontinuation Sheet.	

FORM CASS DS-1 (REV 2/96)

VI - 2

	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT
item No.		Item d	escription
6.5.0	set forth in FAR 31	.2 . (Mark the appropriate line	player weltare activities include all of those activities (a) to indicate the practice followed in accounting to ne is marked, explain on a continuation sheet.)
	Α		o an employee-welfare organization or fund; such & applicable costs such as depreciation, heat, light
	B	Same as above, except th	proceeds are not reduced by all applicable costs
	c	Proceeds are credited at le which costs have been ch	ast once annually to the appropriate cost pools to arged
	D	Proceeds are credited to 0	ther (Miscellaneous) Income
	Y	Otherist 1/	
	z	Not applicable	
	1/ Describe on a C	Continuation Sheet.	

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates 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.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of parallel plans where costs are charged to Federal contracts or similar cost objectives: (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

FORM CASE DS-1 IREV 2/961

1/ Describe on a Continuation Short.

V8 - 1

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679			NAME OF REPORTING UNIT	
Item No.		Hern d	tescription	
7.1.1	General Plan I	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following	
	Α.	The pion name		
	8.	The Employer Identification Number (	(SN) of the pien aponaor sa reported on IRS Form 5500, if	
	C.	The plan number as reported on HS i	Form 5500, if any	
	D.	is there a funding opency established	for the plan?	
	E	Indicate where costs are accumulated (1) Home Office (2) Segment	4	
	F.	if the plan provides supplemental box	refits to any other plan, identify the other plants).	
	nameurs plant are third under 7.1.0.A., 7.1.0.B.2.b., or 7.1.0.B.2.c., for those plant which repeated target delite intensit of costs charged to floated contracts, or distillar cost dejectives, describe on a continuational target delite in the constitution (including treatment of dividends, credits, and forteitures) required for each fiscal year. If there are not more than three plans, provide information to all the plans. If there are made than three plans, provide information that the despreyable accesses for at least 90 percent of those defined contribution plan costs electable to this segment or business unit.)			
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)	
7.1.3	treated as de- represent the below on a co there are man	lead-contribution plans reported under 7 largest dellar amounts of costs charged profesionishest. (If there are not more a than three plans, information should be	ried under 7.1.0.II. (excluding certain defined-benefit plans 1.0.8.2.L. and 7.1.0.II.2.c.), for those plans which be Federal convexes, provide the information requested than three plans, provide information for all the plans. If a provided for those plans that is the apprepriat account for a shoulde as this segment or besidess wait.	
		used to value annitary benefits, for a accurred value of assets. Also, if ap-	actuarial cost method used, including the cost method(s) such plan, include the method used to determine the plicable, include whether normal cost is developed as a lev-	
	1	dollar amount or an a level percent of you-go.".	f sulary. For plana listed under 7.1.0.8.1.b., enter "pay-os	
	В.	you-go".  Actuated Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description.	events or conditions for which significant actualist.  De not include the current owners values of the or of the basis used for determining those numeric values, relate the velicity of an extuarial assumption. For plans	
	в.	yea-go." Antiarla Ansurrations. Describe the accomplisors are made for each plan accomplisors, but provide a description about prices are made for each plan accomplisors, but provide a description that is described to critical under 7.1.0.8.1.3 with "root that our John of Furches Accomp An on the basis of a really determinably wals. If on, describe here the mark wals. If on, describe here the mark	terreface conditions for which significant actualist. Do see include the current current values of the on of the leasts cond for determining these numeric values, negative the validity of on actuarial assumption. For places, applicable 1. <a a="" accumptions="" actual="" are="" assumptions.="" but="" co<="" control="" describe="" description="" each="" essentiation,="" for="" href="https://doi.org/10.1007/j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.&lt;/td&gt;&lt;/tr&gt;&lt;tr&gt;&lt;td&gt;&lt;/td&gt;&lt;td&gt;&lt;/td&gt;&lt;td&gt;yea-go." made="" of="" plan="" provide="" td="" the=""><td>Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable."  <u>https://do.do.commons.org/least-commons.org/least-commons-</u></td></a>	Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable." <u>https://do.do.commons.org/least-commons.org/least-commons-</u>
	c	yea-go." Antiagli Ansuration. Describe the accomplisors are made for each plan accomplisors, but provide a description accomplisors, but provide a description that, describe the critical most to es- listed under 7.1.0.8.1.3. with "root that is the provide of the provide Accept As- on the basis of a really determinable when it was, describe how the mark really determinable market price. It best for Cornectation, infocat  1. As althought perfors of the t	t events or conditions for which significant actualist. Do not include the current current values of the on of the basis used for determining these numeric values, makes the validaty of an actualist assumption. For piece applicable, act, findicate it all assets of the funding agency are valued as easiest piece. If yes, indicate the basis for the market of crisical and of the funding agency are valued or plant titled under 7.1.0.3.1.1., enter "and applicable", a whether the cost for the segment is determined as:	

PART VII - DEPENDED COMPENSATION

	COST ACCOUNTING STANDARDS DOARD		AND INSURANCE COST	
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.	Hem description			
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part o system, report that plan under 7.3.0.	on lincholing past retirement health care ben- niling method used to determine the costs on Federal contracts or similar cost objectives, an employee group insurance plan that cover Mark applicable linebal and enter number of p	d the Where is (ans.)
	A. B. C. D. E. Y. Z.	Mercel Used to Statemine Costs Accrusi Agrees Accounting Cash (agrees-you-go) Accounting Purchased Insurance from Capthe Sad I-morance findusing insurance obtained through Capthe Insurant Terminal Funding Other J/ Not Applicable (Proceed to	l heurer c	
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IR RS Form 5500, If any ed reserve extablished for the plan?	

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VII - 3

F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 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 1988 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.

No. 7.2.2 PRS large the info	Plants). ext dollar information respions to	Where numerous plans are listed to amounts of costs charged to Fede in below on a continuation sheet, all the plans. If there are more that in the aggregate account for at usiness unit.)  Actuariol Cost Method, Identify benefit, as appropriate, include assets, Identify the amortization under 7,20.8, enter "cash acco" terminal funding" and identify the Actuariol Assumptions. Describe actuarial accomptions are made values of the assumptions, but a these numeric values. Also, determine funding. Provide the following in funding. Provide the following in	NAME OF REPORTING UNIT  description  ander 7.2.0. for those plans which represent the roll contracts, or other similar cost objectives, provide fit there are not more than three plans, provide for there are not more than three plans, provide for least 80 percent of those Pitti costs allocable to this  the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any. For plans listed surving. For plans listed under 7.2.0.F., enter the amortization methods and periods used, if any, the the events or conditions for which significant for each plan. Do not include the current numeric powire a decorption of the basis used for determining orbit the criteria used to evaluate the validity of an under 7.2.0.6. or 7.2.0.F., enter "not applicable".	
7.2.2 PRS large the info	est dollar informatic emotion for se plans di ment or b A.	Where numerous plans are listed to amounts of costs charged to Fede in below on a continuation sheet, all the plans. If there are more that in the aggregate account for at usiness unit.)  Actuariol Cost Method, Identify benefit, as appropriate, include assets, Identify the amortization under 7,20.8, enter "cash acco" terminal funding" and identify the Actuariol Assumptions. Describe actuarial accomptions are made values of the assumptions, but a these numeric values. Also, determine funding. Provide the following in funding. Provide the following in	ander 7.2.0. for those plans which represent the real contracts, or other similar cost objectives, provide 88 there are not more than three plans, provide for them three plans, information should be provided for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used. If any, for plans fixed under 7.2.0.F., enter he amortization methods and periods used. If any, is the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbits the critical used to resulate the validity of an under 7.2.0.B, or 7.2.0.F., exter "not applicable".	
the info	est dollar informatic emotion for se plans di ment or b A.	amounts of costs charged to Fede in below on a continuation sheet. If the plans. If there are more to the department of the superstance wishess unit. Actuarid Cost Method, Identify benefit, as appropriate. Include assets. Identify the amortization under 7.2.0.8., enter "cash accontential funding" and identify the Actuarid Assumptions. Described actuarid assumptions, but these numeric values. Also, des actuarial assumption. For plans funding. Provide the following in	rel contracts, or other similar cost objectives, provide till there are not more than three plans, posvide han three plans, information should be provided for least 80 percent of those Pitti costs attocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any, For plans listed sunting." For plans listed under 7,2,0,F, enter the amortization methods and periods used, if any, et the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbit the critical used to sevaluate the validity of an under 7,2,0,8, or 7,2,0,F, enter "not applicable".	
	В.	benefit, as apprepriate. Include assets, Identify the ameritarism under 7,2,0.8., enter "cash accr "terminal funding" and identify a factuarial assumptions. Describeratural assumptions are made values of the assumptions, but it these numeric values. Also, desactuarial assumption. For plans funding. Provide the following it.	the method used to determine the actuardal value of methods and periods used, if any. For plans fixted sunding?. For plans fixted under 7,2,0,F, enter to emortization methods and periods used, if any, the emortization methods are periods used, if any, the emortization methods are which significant for each plan. Do not include the current numerio possible a description of the basis used for decembing orbit the critical used to sessiable the validity of an under 7,2,0,8, or 7,2,0,F, enter "not applicable".	
	0000	actuarial assumptions are made values of the assumptions, but a those numeric values. Also, des actuarial assumption. For plans funding. Provide the following	for each plan. Do not include the current numeric provide a description of the basis used for determining cribe the criteria used to evaluate the validity of an under 7.2.0.8, or 7.2.0.F., enter "not applicable".	
	c.		oformation on the funding practice for the costs of the	
	C. Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.5., enter "not applicable".)			
		e.g., full funding of the a rules.  2. Briefly describe the fund 3. Are all assets valued on yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of	
	D.	Basis for Cost Computation, Inc	Scale whether the cost for the segment is determined	
		An allocated portion of t     A separately computed i     those segments.	the total PRB plan cost PRB cost for one or more segments. If so, identify	
	E.	Forfeitability. Does each perticipate of account balance? If of	pant have a non-forfeitable contractual right to their io, explain.	
	Z.	Not applicable, proceed	to item 7.3.0.	

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes 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 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) 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: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD persont of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. az appropriate.

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

VII - 5

## COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journace Rating Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable. 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan aponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred 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 these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this segment or business until: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occused and the account is fully funded Costs charged when occused and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST		
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		Item e	fescription		
7.5.0	Employee St that are cha	ock Ownership Mans (ESOPs). Does rged directly or indirectly to Federal o	your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)		
	A.	Yes (Proceed to Item 7.5.	1)		
	8.	No iProceed to hern 7.6.0	H		
7.5.1	<ol> <li>General Plan Information. On a continuation sheet, for all ESOPs provide the following.</li> </ol>		set, for all ESOPs provide the following information:		
	Α.	The plan name			
	8.	The Employer Identification Numb 5500, If any	er (EIN) of the plan sponsor as reported on IRS Form		
	C. The plan number as reported on IRS Form 5500, If any				
	D.	Indicate where costs are accumul (1) Home office (2) Segment	intest:		
	established practice, briefly des-	Are benefits provided pursuent to established practice, briefly descr	a written plan or an established practice? If libe.		
		n is a defined-contribution plan subject to CAS at.			
		eraged or nonleveraged.			
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If it is determined for those assets that do not have a .		
	E.	dividends, on both allocated and	the accounting treatment for forfeitures and unallocated shares, in the measurement of ESOP by to Federal contracts or similar cost objectives for		
	3	Administrative Costs, Describe I identified, grouped, and accurrul	new the costs of administration of each plan listed ar used.		

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and 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 with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/1

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSUME STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		ltem :	Sescription		
7.6.1	Continued.				
		Column (3) - Crediting of	Dividends and Earned Refunds		
	For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.				
	A.	Credited directly or indirectly to F	ederal contracts or similar cost objectives in the year		
	В.		ederal contracts or similar cost objectives in the year		
	c.		to currently reflect the net armual cost of the		
	D,		ontractor but retained by the carriers as reserves in 16-50(a)(1)(b)		
	E.	Manually Rated - not applicable	ST 55-55-6031933		
	Y.	Other, or more than one 1/			
	Z. Not applicable				
	Column (4) - Projected Average Loss				
	For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.				
	<ul> <li>Costs that expresent the projected average loss for the period estimated on the basis of the cost of comparable parchased insurance.</li> </ul>				
	B. Costs that are bosed on the contractor's experience, relevant industry experience, an articipated conditions is accordance with generally accepted actuarial principles and practices.				
	C. The actual amount of losses are considered to represent the projected average loss to the period.				
	Y. Other, or more than one method. 3/				
	Z. Not applicable				
		Column (5) - Insurans	e Administration Expenses		
	For each self-intered group plan, or the self-insured portion of purchased insurance, enter cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.				
	A	Separately identified and accumu	lated in indirect cost pool(s).		
	п.		d, and allocated to cost objectives either at the (Describe allocation method on a Continuation		
	C,		uded in indirect cost pool(s). (Describe pool(s) on a		
	D.		r third party. (Describe accumulation and attaquation		
	Y.	Other 1/			
	Z.	Not applicable			
	1/ Desc	ribe on a Continuation Sheet.			

#### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarace Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- 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 solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement 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.)

- Part V Depreciation and Capitalization Practices Part VI Other Casts and Coeffis Part VII Deferred Compensation and Insurance Costs Not Applicable
- 3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

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

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

#### **Allocation Base Codes**

- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable A. B. C.
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars
- DEFORE JALMNORDY.
- Direct Labor Hours Machine Hours
- Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(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 pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

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

FORM CASB DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT			
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
term No.		Hern c	Seacription	
8.3.3	Fesiquel Luc	perses	Aflosation Bass Code	
	tel	Major functions, activities, and ele	tments of cost include:	
	63	Description/Make up of the alloca	tion base	
	350		-	
8.4.0	office, identi	taperage. If there are normally want by on a continuation sheet the classic pittle expense.	ters of expenses from reporting units to this home Scatter of the expense and the name of the reports	
- 4				

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III - DIRECT	VS. INDIRECT COSTS	
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
tem No.	hem des	ription		
3,2.2	Functions, Dements of Cost, or Transactions Belated to Direct Labor	Treatment Code	Name of Foolis	
	(a) Incentive Componsation	Process:		
	(b) Holiday Differential (Priemium 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	ATT.		
	61 Life Insurance	5012		
	(j) Other Deferred Compensation 1/	-		
	(k) Training	0.00		
	6) Sick Leave			
	1/ Describe on a Continuation Sheet.			

FORM CASE DS-1 (REV 2/96)

III - 2

	DISC	INTING STANDARDS BOARD LOSURE STATIMENT BY PUBLIC LAW 100-679	PART III - DIRECT VS. INDIRECT COST NAME OF REPORTING UNIT			
Item No.	Hem description					
3.2.3		ements of Cost. ns - Minesiantous	Treatment Code	Name of Pool(s)		
	tat	Design Engineering (in-house)		_		
	(0)	Drufting (in-house)				
	fal	Computer Operations (in-house)				
	(d)	Contract Administration	2.055			
	(e)	Subcontract Administration Costs				
	en	Freight Out (Sinished product)				
	(g)	Line for production) Inspection				
	(h)	Packaging and Preservation	-			
	60	Preproduction Costs and Start-up Cost				
	0	Departmental Supervision	-			
	60	Professional Services (consultant fees)				
	60	Purchased Labor of Direct Nature (on premises)	_			
	(m)	Purchased Labor of Direct Nature (off premises)				
	(n)	Reamangement Costs	-	:		
	fol	Rework Costs				
	fol	Royalties	-	C-		
	(q)	Scrap Work	-			
	(r)	Special Test Equipment		_		
	fsl	Special Tooling				
	(1)	Warranty Costs		0.00		
	(w)	Rental Costs	_			
	(w)	Travel and Subsistence				
	(m)	Employee Severance Pay	-			
	(x)	Security Guards				

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT

itom No.

Hem description

Part IV Instructions

For the purpose of this part, indirect costs have been divided into three citiegories: \$1 menutionaling, engineeting, and comparable indirect costs, \$1 general and administrative (SSA) expenses, and \$21 service costs and expense post costs, and defined in item 4.3.0. The term "evenhead," as used in this part, refers only to the first category of indirect costs.

The following Albertion Bass Codes are provided for set in connection with Items  $4.1.0,\,4.2.0$  and

- Sales
  Cost of table
  Total Cost input libract material,
  direct labor, other deced costs
  and applicable sundhead!
  Value added cost input Initial cost
  input less direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor direct motorial cost
  input labor direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor and other costs)
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- H. Direct labor dallars
  L. Direct labor hours
  J. Mechine hours
  W. Usage
  L. Unit of production
  M. Direct naterial cast
  N. Tests payrol dollars (direct and indirect employees)
  D. Hoodcount or seniler of employees
  F. Square feet
  Y. Otherpi, or rece two or basis
  (tract) and continued on the production of the production o

Ocerhand Pools, hist all the eventual pools, i.e., pools of indirect costs, effect the general and administrative (ISAA) expenses, that are abscarted to final cost abjectives without any intermediate ablacations. A supposed or business such may have early a single pool excenquation and of the several pools such as menufactuating overhead, engineering eventual, material leading eventued, etc. For each pool listed indirects the base used to abscarting such pools expenses to Federal contracts or single cost adjectives. Also, for each of the pools indirect in [the major transfer, interfere, positive, and elements of cost included, and [b] the major up of the abscartion between Use a continuation when it additional space is required.

Allocation Sate Code

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

Description Wake up of the allocation base:

FORM CASE DS-1 (REV 2/96)

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

			STATEMENT BLIC LAW 100-679	NAME OF REPOR	TING UNIT
Item No.			Hen	n description	
4.1.0	Continued.				Allocation Base Code
	2.	90-1			-
		(10)	Major functions, activiti elements of cost include		
		(6)	Description/Make up of allocation base:	the	
4.2.0	that describe selected indi cost objective activities, an if direct labo	rial the icate the res. Al- id element or dollars	manner in which GSA exp e base(s) used for ellocatin so, for each category of go ents of cost included, and	sensex are allocated. For one such pooled expenses to polisi selected, indicate (a) (b) the make up of the allotte, included? If a total co	o Federal contracts or similar the major functions, scation base(s). For example, ast input base is used, is the
	200				Allocation
	Sing	le Pool	Containing G&A Expenses	Only	Base Code
	100				
	tai		or functions, activities, and nents of cost included:	ı	
		( <del>-</del> -		-9	
	(ы)	Des	cription.Wake up of the alk	ocation base:	
				3	
	1				

## COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

m					
			herr	description	
0.5	Continued. Single	Pool C	ontaining Both G&A and N	lon-G&A Expenses	Allecation Base Code
				-:	
	Çab	Major functions, activities, and elements of cost included:			
		100	istion/Make up of the allo		
	(6)	Desce	ipson/Make up of the allo		
	Spec	ist Affac			Allocation Base Code
	1.	_			
		(a)	Major functions, activiti elements of cost includ	es, and ed:	
		њ	Description/Make up of		
	2.				-
		(10)	Major functions, activit elements of cost includ	led:	
		0000			
	1	(6)	Description/Make up of	the alocation bine:	
	1				

IV - 3

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

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT No. Item description 4.3.0 Service Center and Expense Pool Alscation Bases. Savica centure are departments or other havetonal units which perform specific technical and/or administrative services princely for the breaft of other units within a reporting unit. Expense pools are pools of indused costs that we advanted princely to other units within a reporting unit. Exemples of zervice centers are detain processing centers, reproduction services and communications services. Examples of expense pools are use and occupancy pools and frings benefit pools. Setouary Code

Casseally, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific fixed cost objectives as direct costs and partially to offer indirect cost pools (such as a manufacturing overhead pool for subsequent reallocation to averall fixed cost objectives, referred to brain as a Caregory "A", and \$61 only to several other indirect cost pools (such as a manufacturing overhead pool, engineering overhead pool, engineering overhead pool and \$6A. superus pool for subsequent reallocation to several final cost objectives, referred to herein as Category "B". Bate Code Some service centers or expense pools may use produtermined billing or conting state to charge or affective the cents (Rate Code A) while others may charge or affective on an actual basis (Rate Code B). List all the service centers and expense pools and enter in column (1) Code A or B is indicate the category of pool. Enter in Column (2) one of the Africation Base Code A through P, or Y, brief on Page \_\_\_\_\_ to indicate the base used for charging or effective service center or exposure pool costs. Sister in Column (3) Base Code A or B to describe the cooling matrical used. Also, for each of the carefur and pools indicate (of the major functions, estimates and pools and elements of cost incharted, and (3) the major special residues. Also, for each of the discussion below. Use a constitution should be not if additional special residues.

Service Center or Expense Pool Major functions, activities, and ofernants of cost included: (b) DescriptionMake up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the effection base:

	COST ACCOUNTING STANDARDS BOARD	PART IV - MORECT COSTS		
	REQUIRED BY PUBLIC LAW 100-679	RAME OF REPORTING UNIT		
ters No.		ent description		
4.4.0	costing rates are used to sharpe costs of service of cost pools (Nate Code A in Column (3) of Nem 4.3 Scota) and if more than one is marked, explain on a	occution or Overshourstion). Where predetermined billing or centers and expense pools to Federal contracts or other indirec- tion, variances from actual costs are: (Mark the appropriate a continuation sheet.)  books of charges made, at least once arready		
		a indirect loast poolist at least once annually		
4.5.0	Application of Overhead and GAA Rates to Specific	ed Transactions or Contx,		
	establishing a separate indirect cost pool, affection other than the normal full rate for that pool. In the rate" or "more than full rate" should be used to de	precise in special situations whore, in Sau of in trades from an extellational developed or GSA post at a rate a case of such a special affectation, the terms "less than full scorbs the practice. The terms do any apply to situations a sequence indirect sees positional base are used and the rate a.		
	indicate your indirect cost affection practice with arrayed. Morethy on a continuation sheet the positi			
		Rate Code		
	A. Full rate     B. Special allocation at less than full rate     Z. Transaction or case	Special affocation at more than full rate     D. No overhead or GAA is applied at is not applicable to reporting unit		
	Transaction or Cost to Which Indicate Costs May be Allocated	Rute Code		
	(a) Subcentract costs (b) Purchased Labor (c) Government-tumbel materials			
	(d) Self-constructed depreciable acts (e) Labor on installation of accets			
	(g) Interorganizational transfers out (h) Interorganizational transfers in M confinentian short the bests used to charge the cost or price of an	No indicate on a 6 by you as transferor programicational		
	transfers to feelend contracts or objectives. If the charge is bases whether the transferor's G&A or (i) Other transactions or costs libric See if there are other transaction other less than indicate or more	d on cost, indicate genera are included.) or Code B or C on this o or closes to which		
	applied. List such transactions o continuation sheet, and for each types of expenses covered by su	r costs on a describe the major		

FORM CASB DS-1 (REV 2/96)

IV - 5

	COST ACCOU	JINTING S	TANDARDS BOARD	PART IV - INDIRECT COSTS	
			STATEMENT UC LAW 100-679	NAME OF REPORTING UNIT	
tem Vo.	hom description				
4.6.0	requirements	for the a scable mu &D and I	flocation of IRAD and BAP soufacturing, engineering, a IAP projects were under co	and Bid and Proposal (BAP) Costs. Definitions of an costs are contained in 48 CFR 9304,420. The full addition other overhead is applied to BRAD and BAP intract, and the "burdened" IRAD and BAP costs are	
	Α.	-	Allocated to Federal contra composite pool with G&A	acts or similar cost objectives by means of a expenses.	
	Allocated to Federal contracts or similar cost objectives by means of a separate pool.				
	C. Transferred to the corporate or home office level for reallocation to the benefiting segments.				
	Y Other 1/				
	Z Not applicable				
4.7.0	Cost of Cooksi Committed to Facilities. In accordance with instructions for Form CASE CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark onc.)				
	Α.	-	On a basis identical to the amortization from these t facilities to which it relate	at used to absorb the actual depreciation or localises; land in assigned in the same manner as the ts.	
	u.	-	On a basis not identical to that used to absorb the actual depreciation or americation from these facilities. (Describe on a continuation sheet the difference for each step of the allocation process.)		
	C.		By the "alternative allocation process" described in instructions for Form CASB-CMF.		
	z.	-	Not applicable.		
	1				
	1/ Describe	e on a Co	ntinuation Sheet.		

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT 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 locars 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 © 4... General Instructions. Depreciating Tangible Assets for Government Contract Costing. (For each of the asset categories lated 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 file; a code from A through C in Column (3) describing how depreciation methods or use charges are applied to properly 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 X is Column (1) only, if an asset category is not applicable.) 5.1.0 Column (1)-Depreciation Method Code Column (2)-Useful Life Code A. Streight Line
A. Streight Line
B. Dedeiring Belance
C. Sumeit the years digits
D. Machine hours
E. Uset of production
G. Use challe
M. Method of dependation used under the applicable internal Revenue Procedures
Y. Other or more than on embod 1/2
Z. Asset category is not applicable. Column (1)-Property Units Code

A. Individual units are economed for seperatory

8. Applied to groups of accepts with similar service lever

C. Applied to groups of accepts with similar service lever

Y. Other or more than one method (1)

C. Raddawl value is estimated but not deducted in accordance with the provisions of 48 CPR 9304.409 (1)

Y. Other or more than one method (1)

FORM CASE DS-1 (REV 2/98)

1/ Describe on a Continuation Short.

V - 1

COST ACCOUNTING STANDARDS BOARD				PART V - DEPRECIATION AND CAPITALIZATION PRACTICES				
	DISCLOSURE STA REQUIRED BY PUBLIC		NAME OF REPORTING UNIT					
tem fo.		ltem e	description					
5.1.0	Continued.		Deprecia Metho		Useful Life	Property Units		
	Asset Category		Code (1)		Code (2)	Code	Code (1)	
	(a) Land improve	ments						
	(b) Building		-			-		
	(c) Building impr		-	-	_		-	
	(d) Leasehold im			-	_			
	(e) Machinery as			_		_		
	(f) Furniture and		-	-	_	-	_	
	(g) Automobiles		_	-	-	-	-	
		ing equipment freprogramming costs		-	_	_	-	
		dies		-	-		-	
	(k) Tools	uses	-	-				
		lable mast categories	_				-	
	acsat catego enumerate o	Y on this line if other ries are used and n a continuation sheet set cetegory and the						
	each such at applicable co Code Z.)	des. Otherwise enter						
5.2.0	applicable co	des. Otherwise enter Coating, Financial Acc roll contracts as for fin	ancial acco	unting	and inco	me tax?	[Mark either (	
5.2.0	applicable co Code Z.)  Depreciation Practices for the same for costing Fed- or (R) on each line under	des. Otherwise enter Conting. Financial Access contracts as for the Financial Accounting a	ancial acco	unting Tax. I	and inco	me tax?	(Mark either ( nizations need	
5.2.0	applicable or Code 2.3  Depreciation Practions for the same for cooling Fed or (R) on each line under complete this item.)  Enancial Account (a) Methods	dee. Otherwise enter Genting, Financial Accounting a Financial Accounting a	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need	
5.2.0	applicable or Code Z.) Depreciation Practices for the same for cooling Fedure (R) on each line under complete this item.)  Enancial Account	dee. Otherwise enter Genting, Financial Accounting a Financial Accounting a	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need	
5.2.0	applicable or Code 2.3  Depreciation Practions for the same for cooling Fed or (R) on each line under complete this item.)  Enancial Account (a) Methods	des. Otherwise enter Cossins, Financial Accounting as Financial Accounting as ing	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need	
5.2.0	applicable or Oods 2.3  Description Practices for the same for cooling Fed or till on each line under complete this item.)  Financial Account (a) Methods (b) Useful live	des. Otherwise enter  Continu. Financial Accounting a  financial Accounting a  ling  ing	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need	
5.2.0	applicable or Ocde 2.3  Depreciation Practices for the same for cooling Pedicor (III) on each line sunder complete this item.)  Financial Account (a) Methods (b) Useful line (c) Property (	des. Otherwise enter  Continu. Financial Accounting a  financial Accounting a  ling  ing	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either () nizations need	
5.2.0	applicable or Ood 2.3  Depreciation Practices for the same for cooling Pedicor or IRIO on each line sunder complete this item.)  Financial Account (a) Methods (b) Useful line (c) Property (d) Residual or Residu	des. Otherwise enter  Continu. Financial Accounting a  financial Accounting a  ling  ing	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either () nizations need	
5.2.0	applicable or Code 2.3  Depreciation Practices for the same for costing Fed or (II) on each line under complete this item.)  Financial Account  (a) Methods (b) Useful live (c) Property (c) (d) Residual v Income Tax	des. Otherwise enter  Continu. Financial Accounting as  Emancial Accounting as  ing  es  siling  es  siling  es  siling  es  siling  es  siling  es  siling  es  siling	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either () nizations need	
5.2.0	applicable or Ocde 2.3  Depreciation Practices for the same for cooling Pedia or III of the same for cooling Pedia or III on each line sender complete this item.)  Financial Account (al. Methods (b) Useful line (c) Property (d) Residual value (e) Methods (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) (f) Useful live (f) (f) (f) (f) (f) (f) (f) (f) (f) (f)	des. Otherwise enter Continu. Financial Accounting as contracts as for fin Financial Accounting a sing es salies es es	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either Unitrations need	
5.2.0	applicable or Oode 2.3  Depreciation Practices, for the same for ceeting Fed or III) on each line sunder complete this item.  Financial Account (a) Methods (b) Useful line (c) Property (d) Residual Valenceme Tax (e) Methods (e) Methods	des. Otherwise enter Costins. Financial Accounting a ing ing is sinits sakues	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either Unitrations need	

	COST ACCOUNTING ST		PART V	DEPRECIATION AND CAPITALIZATION PRACTICES
	REQUIRED BY PUBLI		NAME OF	REPORTING UNIT
Item No.		them d	escription	
5.3.0	Fully Depreciated Asset (Mark one.)	z. Is a usage charge for f	ully depreciated	assets charged to Federal contracts?
	B	Yes 1/ No Not applicable		
5.4.0	Treatment of Gains and the appropriate line(s) a	Losses on Disposition of and if more than one is ma	Depreciable Pro rked, explain or	gerty, Gains and losses are: (Mark n a continuation sheet.)
		Credited or charged currer depreciation of the assets		overhead or G&A pools to which the
		Taken into consideration i where trade in is involved		on cost basis of the new items,
1 1	с	Not accounted for separat	tely. but reflecte	d in the depreciation reserve account
	¥	Otherisk 1/		
	z	Not applicable		
5.5.0	regarding capitalization the same specified cos	or expensing of specified	easts incurred and sometimes	n each item to indicate your practices in connection with capital assets. If capitalized, mark both lines and method is used.)
	Cust	Α.	Expressed	B. Cogitalized
1	(a) Freight	in	-	
2 1	(b) Sales to	ixes	-	_
	(c) Excise	taxes		1.
	(d) Anchite	ct-engineer from	0.000	-
	(e) Overha	uls (extraordinary repairs)	day day?	2
	1) Procede on a Comp	Constant Phase		

FORM CASS DS-1 IREV 2/961

V-3

		G STANDARDS BOARD			
		UBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Hern description				
5.6.0	addition, alteration of expected life yea If more that your depre- number of	and improvement of de- ers of capitalized assets, n one dollar amount or n dable assets, and enume	aroum dollar amount of acquisition cost or expenditures for preciable assets capitalized, and (b) the minimum number number agains, show the information for the regionity of crate on a continuation sheet the dollar amounts and/or or subcategory of assets involved which differ from those		
	1.000	Minimum dollar amoun	t controlled		
	1 37	Minimum service life y			
5.7.0	Group or Mass Par which individually Yes is marked, pro	chase. Are group or me are less than the craital vide the minimum aggre	ss purchases foriginal complement) of low cost equipment, ration amount indicated above, capitalized? (Mark one. If gote dollar amount capitalized.)		
	^	Yes			
	1000	Minim	um aggregate dollar amount capitalized		
	В.	No.			

## COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

DISCLOSURE STATEMENT	******
ISED BY PUBLIC LAW 100-679	NAME OF REPORTING

REQUIRED BY PUBLIC LAW 100-679 UNIT 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 (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, 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, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) Salaried Non-Hourly exempt 3/ Exempt 3/ (1) (2) (30 6.1.1 Charges for Vacation Pay 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 (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not Applicable For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet.

2/ FORM CASB DS-1 (REV 2/96)

VI - 1

	DISCLOSU	G STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT			
Hem No.		Item d	escription			
6.2.0		(Mark the appropriate line(x) a	enefit Plans. Costs of such plans are charged to nd if more than one is marked, explain on a			
	Α	When actual payments are	made directly to employees			
	8	When accrued (book acon.	al or funds set aside but no trust fund involved)			
	C	When contributions are made to a nonforfeitable trust fund				
	D	Not charged				
	Y					
	z	Not applicable				
6.3.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other p	ormal turnover severance pay and early retirement retrinent procurement regulations, which are charged and on: DMark the appropriate line(s) and if more than			
	A	Actual payments made				
	B	Accrued amounts on the b	asis of past experience			
	c	Not charged				
	Υ.					
	z	Not applicable				
6.4.0	incidental or miscel selling services, wh	laneous receipts, such as reve en related costs have been all a continuation sheet.)	to indicate the method used to account for nues from renting real and personal property or nexted to Federal contracts. If more than one is			
	^-	The entire amount of the a which related costs have t	eceipt is credited to the same indirect cost pools to seen charged			
	B	related part of the receipt	escript includes an allowance for profit, the cost- is credited to the same indirect cost pools to which larged; the profits are credited to Other			
	c. —	The entire amount of the s income	eceipt is credited directly to Other (Miscellaneous)			
	Y	Other(x) 3/				
	z	Not applicable				
	1/ Describe on a C	Continuation Sheet.				

	COST ACCOUNTIN	IG STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS		
		RE STATEMENT UBUC LAW 100-679	NAME OF REPORTING UNIT		
item No.		ltem d	escription		
6.5.0	set forth in FAR 31	.2 . (Mark the appropriate line	playee welfare activities include all of those activities (s) to indicate the practice followed in accounting to me is marked, explain on a continuation sheet.)		
	Α		o an employee-welfare organization or fund; such all applicable costs such as depreciation, heat, light		
	B	Same as above, except th	e proceeds are not reduced by all applicable costs		
	c	Proceeds are credited at k which costs have been ch	asst once annually to the appropriate cost pools to arged		
	D	Proceeds are credited to 0	Other (Miscellanesus) Income		
	Y	Otherist 1/			
	z	Not applicable			
	İ				
	1/ Describe on a C	Continuation Sheet.			

	COST ACCOR	INTING STANDARDS	воляр	PART VII - DEFERRED COMPENSA: AND INSURANCE COST	
	DUSCI	OSURE STATEMENT BY PUBLIC LAW 100		NAME OF REPORTING UNIT	
hem No.			Ham des	scription	
			Part VII Je	structions	
	retirement be of deferred of corporate or others may if organizations When a continuation require that of disclose the segment(s) p	nefits edier than pens ompersation, and insu- bome office level, with sour a portion of these I levels.  I the segment beports in sheet, identify the o- entity to complete the methods and technique enterprising Federal con-	iona (including p trance. Some or le others may in costs at the co- ing uniti does no rganizational ent applicable portic se used to mene tracts or similar	green of costs for employee persions one retirement health benefits, certain quartestions may recur all of these cost cut them at subordinute crypticational reports level and the balance at subord it directly incur such costs. the segment this incur such costs. the segment this Port VII. Each such entity is use, assign, and effocute such costs to cost objectives. Necessary explanation continuous configuration show credity or a configuration show.	other types s at the levels. Sail inate or should, or , and should to fully the
	When covered in the complete this General Instr	e a home office either is Part VII or lecurs at a Part to be included a uctions.	establishes praid then allocates to the submission	ctions or procedures for the types of co these costs to its segments, the ham to by the segment as indicated on page to	e office may © 4.,
7.1.0	Pension Plons with Costs Charact 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 and enter number of plans.)				
		Type of Per	ision Plan		Number of Plans
	A.	Defined-Contribution	n Flan (Other th	an ESOPs (see 7.5.0))	
	1	Non-Qualifie     Qualified	nd		
	1	Z. Quanted			
	В.	Defined-Benefit Pla	п		=
	8.	Defined-Benefit Pla 1. Non-Cusific a. Costs as	ed - re measured and	assigned on accrual basis assigned on each	=
	B.	Defined-Benefit Plat  1. Non-Cualific a. Costs as b. Costs as (poy-as-	ed - re measured and		=
		Defined-Benefit Plat  1. Non-Custific a. Costs as b. Costs as (pay-az- 2. Qualified a. Trustees	ed - re measured and re measured and you-go! beain d (Subject to ER	assigned on cash  (SA's minimum funding requirements)	
		Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! busis d (Subject to ER sured plan (Exem- nents) treated a vely bargained p	l assigned on eash	
	8. Y.	Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! beain d (Subject to ER sured plan (Exem nents) treated a	l assigned on each ISA's minimum funding requirements) typt from ERISA's minimum funding a a defined-contribution plan	

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.		Hem d	lescription				
7,1,1	General Plan I Information:	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following				
	A. The plan name						
	8.	The Employer Identification Number 9 any	(SNI) of the plan aponaor so reported on IRS Form 5500, #				
	C.	The plan number as reported on HS is	Form S500, if any				
	D.	이 아이들은 그 아이들은 얼마나가 그 말이어 가장이다면 보고 하고 있다면 얼마나가 없는데 얼마나가 없었다면서 얼마나 없었다면서 없었다면서 얼마나 없었다면서 얼마나 없었다면서 얼마나 없었다면서 얼마나 없었다면서 없었다면서 얼마나 없었다면서 얼마나 없었다면서 없었다면					
	E.						
	F.	if the plan provides suggiormental bor	efits to any other plan, identify the other plants).				
	largest dollar sheet the bas fiscal year. () three plant, is	numerous plant are lated under 7.1.0.8., 7.1.0.8.2.b., or 7.1.0.8.2.c., for those plant which appeared to Federal contracts, or similar cost dejectives, describe on a continuation should be be seen be seen a continuation and the contract of the contract of the contract of the contract of the contract of the seen seen to the seen of the seen and the contract of the seen of the					
	7.	Not applicable. (Proceed to I	ten 7.1.3)				
7.1.3	treated as de represent the below on a ti there are man	Seed-contribution plans reported under 7. largest dellar amounts of costs charged ovtinuation short. (If there are not more in than three plans, information should be	ned under 7.1.0.B. (suchating cartain defined-benefit plans 1.0.8.2.b. and 7.1.0.B.2.c.), for those plans which to Federal contracts, people the information requested than those plans, provide information for all the plans. If a provided for these plans that in the appropria economic for allocated to this segment on business with:				
	A. <u>Accused Core Method</u> , Merdify the actuaried cost method used, including the cost method is used to who entitlery benefits, for each plan, include the method sand to determine the accuseried voice of exests. Along it applicable, include whether normal cost is developed as a biddle amount or as a level percent of salary. For plane fisted under 7.1.0.8.1.b., enter "pay-year-so".						
	В.	assumptions are made for each plan. assumptions, but provide a description	ements or conditions for which significant actionals. Do not include the content contents values of the or of the basic used for determining these exemptic values, whate the validity of an actionful assumption. For plans quybodder.				
	c	on the basis of a readily determinable value. If no, describe how the marks	note, indicate if all expets of the funding agency are valued a market price. If yes, indicate the basis for the market of values are determined for those accust that do not have a or plans listed under 7.1.0.8.1.b., write "not applicable".				
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:				
		<ol> <li>An allocated portion of the t</li> <li>A separately computed personnents.</li> </ol>	atal pension plan cost. Jon cost for one or more segments. If so, identify theor				
	1	Not applicable, proceed to it	ten 7.2.0.				
	1000						

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST		
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
ltem No.		Hem c	fescription		
7.2.0	Post-retirement Benefits (PRBs) Other than Pensions (including post-retirement health care benefits) Charged to Endered Contracts. Identify the accounting method used to deturmine the costs and the number of PRB plans whose costs are charged to Federal contracts or similar cost objectives. Where retires benefits are provided as an integral part of an employee group incurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable lentis) and enter number of plans.)				
		Medyed Used to Determine Costs	Busines of Plans		
	Α.	Accrual Accounting			
	8.	Cash (pay-as-you-go) Accounting			
	C.	Purchased Insurance from unrelat	ad barrers		
	D.	Purchased Incurance from Captive			
	E.				
	. 6-	Self-Insurance fincluding insurance			
		obtained through Captive Insurer	The second secon		
	F.	Terminal Funding			
	Y.	Other 1/			
	2.	Not Applicable (Proceed to	Item 7.3.0)		
7.2.1	General PHB 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:				
	A.	The plan name			
	<li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li>				
	C. The plan number as reported on IRS Form 5500, if any				
	D.	Is there a funding agency or fund	ed reserve established for the plan?		
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:		
	F.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If the.		
	G.	plan is operated as an employee under 7.2.0.Y., indicate whether If the plan is operated as an employee.	2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the group insurance program. If this PTB plan is listed the plan is operated as a grow insurance program, layer group insurance program, report this plan under I. If no, report the plan under 7.2.2.		
	1/ Describe	on a Continuation Sheet.			

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts 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 glans, provide information for all the plans. If there are more than three plans, 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.) A. <u>Actuariol Cost Method</u>, 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 ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA 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 determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

VII - 4

PART VII - DEFERRED COMPENSATION

	COST ACCOUNTING		BOARD	1	AND	INSURAN	CE COST
	REQUIRED BY PU	STATEMENT BUC LAW 100-	679	NA	ME OF REPO	RTING UN	п
Item No.			lte	em description			
7.3.0	Employee Group ins organization provide surgical, medical, di the coverage was pr A.	group insurance	e coverage t, and sim- bed in 7.2 te Item 7.	e to its emplo silar plans for .0.1 3.1)	yees? (Inclu	ides covers	age for life, hospital
7.3.1	Employee Group ins life, hospital, surgics employeest, provide ill there are not mon information for all it insurance plane, into aggregate account if the program that co	urance Program d, medical, dha the information e than three po- se policies and s somation should or at least 80 p	s. For each bility, according to the form of the provide ergent of	ch program to ident, and sin n a continuesi off-insurance nos plans. M led for those the costs allo	rilar program on sheet, usi plans that co there are mo policies and s reable to this	s for both ing the cod imprise the ire that the self-insuran	active and retired les described below program, provide ee policies or self- ice plans that in the
	Description	of Employee Ga	oup Insura	nce Program			
	Podiny or Entr- Josephine Plan	Court Accommendation (19)	Cont. Resin (2)	Britain Ol	Purchased Instance Fieling Essis (4)	Frejected Average Loss 50	Edinaturos hearanos Administrativa Experiesa (5)
			Column (1)	- Cost App	amulation		
	Enter Code	A. B. or Y. as ap	propriate.				
	B. Cost	s are accumulat s are accumulat r 1/					
			Colum	n (2) – <u>Cast</u>	Basis		
	Enter code A	, B, C, or Y, as	appropria	ite.			
	B. Sett- C. Purc	hased Insurance hased Insurance r 3/			10.00		
	1/ Describe on	a Continuation	Sheet,				

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
	DESCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT				
turn No.	han	description				
7.3.1	Continued.					
	Column (3)	- Includes Retirees				
	Enter code A, R, C, or Y, at appropriate.					
	A. No. does not include benefits for ret	Come				
	R. Yes, PRS bonefits for retirees that a	no a part of a policy or coverage for both active employees				
	ged retirees are reported here kutten	d of 7.2.0.				
	C. Yes, PR2 borofits for retirees are a Y. Other 1/	part of a PRS plan previously reported under 7.2.0.				
		and Insurance Ratins Serie				
		225				
	For each plan Ested order code Λ, B, C, Y, or Z, as appropriate.					
	<ul> <li>A. Retrospective Rating (also called experience rating plan or retention plant).</li> </ul>					
	B. Manually Rated					
	C. Community Reted Y. Other, or more than one type 1/					
	Z. Not applicable					
	Column (5) — Projected American Loss					
	For each self-insuced group plan, or the self-insured portion of purchased insurance, enter code A, E, C,					
	Y, or Z, au appropriate.					
	of the cost of comparable purchase 8. Self-incurance costs are based on f					
	<ol> <li>Self-incomme costs are based on the contractor's experience, relevant industry experience, and unicipated conditions in accordance with accordan actuarial principles.</li> </ol>					
		represent the projected average lasts for the period.				
	Y. Other, or more than one method 1	<i>P</i>				
	Z. Not applicable					
	Column 16) - Immunece Administration Economics					
	For each self-inseed group plan, or the self-insured parties of purchased insurence, enter code A, E, C, D, Y, or Z, as appropriate, to indicate have administrative costs are tracked.					
1.5	A. Separately identified and accurate	ted in indirect cost pool(s).				
11		and allocated to cost objectives either at the segment end/or on method on a Continuation Short).				
10	C. Not separately identified, but inclu-	led in indirect cost pools). (Describe pools) on a				
	D. Incurred by an incurance carrier of	third party (Describe accumulation and affectation process or				
	e Continuation Short).					
	Y. Other 3/					
	Z. Not applicable					

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Hern No.		hern d	escription		
7.4.0	Deferred Cor compensatio (Mark one.)	mensation, as defined in CAS 9904 n, other than ESOPs, which is charg	415. Does your organization award deferred ed to Federal contracts or similar cost objectives?		
	A	Yes (Complete Ham 7.4.1.)			
	В.	No (Proceed to Hern 7.5.0.)			
7.4.1		telernation. On a continuation she 15, provide the following information	et for all deferred compensation plans, as defined by n:		
	A.	The plan name			
	В.	The Employer Identification Numb 5500, if any	er (EIN) of the plan sponsor as reported on IRS Form		
	C.	The plan number as reported on I	RS Form 5500, if any		
	B. Indicate where costs are accumulated:				
		(1) Home office (2) Segment			
	E.	Are benefits provided pursuant to established practice, briefly descr	a written plan or an established practice? If the .		
7.4.2	represent the objectives, a plans, provided for	e largest dollar amounts of costs cho provide the information below on a c de information for all the plans. If the	plans are listed under 7.4.1, for those plans which aged to Federal contracts, or other similar cost nonfiniumion whet. Iff there are not more than those are are more than these plans, information should be count for at least \$10% of these determed business until:		
	Α.	Description of Man.			
		Stock Options     Stock Appreciation Rights     Cash Incertive     Other (exclain)			
	1020		leval Contracts or Similar Cost Objectives.		
	B.	teaching on exceeded many in the	ued and the accrual is fully funded		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.		Item	description				
7.5.0	Employee St	Employee Stock Ownership Plans (ESOPs). Does your organization make constitutions to fund ESOP that are charged directly or indirectly to Tadarial contracts or similar cost objectives? (Mork one)					
	Α.	Yes (Proceed to item 7.5	1)				
	В.	No iProceed to item 7.6.0	DI .				
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:				
	A.	A. The plan name					
	8.						
	C. The plan number as reported on IRS Form 5500, H any						
	D.	Indicate where costs are accumulated:     The Monte office     Segment					
	E.	E. Are benefits provided pursuant to a written plan or an established practice? If assistanted practice, briefly describe.					
	F.	Indicate whether the ESOF plan 9904-412. (Answer Yes or Not.	is a defined-contribution plan subject to CAS				
	G.	<ol> <li>Indicate whether the ESOP is leveraged or nonleveraged.</li> </ol>					
	н.	H. <u>Valuation of Stock or Non-Gook Assets</u> . Are the plan assets valued on the basis of 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.					
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP fly to Federal contracts or similar cost objectives for				
		Administrative Costs, Describe identified, grouped, and accurred	how the costs of administration of each plan listed ar lated.				

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		DEFERRED COMPENSATION AND INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF I	PORTING UNIT				
item No.	Hem	description	and the second s				
7,6.0	Worker's Compensation, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, Sability and property insurance?  A. Yes (Complete Item 7.6.1.)						
	B. No (Proceed to Part VIII)						
7.6.1	Worker's Compensation, Liability and Property I	isurance Coverage					
	for and similar gents, natomobile liability and property damage, general liability), provide the information before on a continuation thete using the codes described before: Iff there are not except 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 these 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-1.  Description of Line of insurance Coverage:						
	Pulley or Sulf- Cost Cost Swarmen Flan Accountages, Sonie	and Extract . Ave.	Self-Insurance  solid frequence  rage Administrative  ma Exercise				
	America Plan Accountation Seek		4) 60				
	Column (1) - Cost Accumulation						
	Enter code A, B, or Y, as appropriate.						
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/						
	Column (2) - Cost Bosis						
	Enter code A. R. C. or Y. as appropriate.						
	Purchased Insurance from unrelated third party     Self-insurance     Purchased Insurance from a captive insurer     Other 3/						

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrace each year, as appearance, to currently between the net areas cost of the insustance.

  Not crudited or returned to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generally accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

co	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
13	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating 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.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a) Major functions, activities, and elements of cost include:			
	(a)		Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	61	Description/Make up of the alloca	ntion base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

	COST ACCOUNTING STANDARDS BOARD		PART VIII - HOME OFFICE EXPENSES			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
erm o.		ham o	description			
.3.3	Fesious Lo	Decies .	Affacation Bass Code			
	-	Major functions, activities, and at	-			
		major routions, activities, and di	timenta of cost initiates			
	(6)	Description/Make up of the alloca	tion have			
	325.0		587 (523) -			
4.0	Irangfor of t	Transfer of Expenses, If there are normally transfers of expenses from reporting units to this home office, identify on a continuation sheet the deskification of the expense and the name of the recording				
	unit incumin	g the expense.	Action of the expense was the name of the resource			
	Ī					
	l					

FORM CASE DS 1 (REV 2/36)

		UNTING STANDARDS BOARD	PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT			
		LOSURE STATEMENT BY PUBLIC LAW 100-679				
Item No.	hem description					
3.2.3	or Transaction	ements of Cost, ns - Miscellencous	Code_	Name of Paolisi		
	tat	Design Engineering (in-house)		_		
	(6)	Orafting (in-house)				
	fal	Computer Operations (in-house)		_		
	(d)	Contract Administration	0.000			
	(e)	Subcontract Administration Costs				
	en	Freight Out (Enished product)		-		
	(a)	Line for production) Inspection				
	(h)	Packaging and Preservation				
	60	Preproduction Costs and Start-up Costs				
		Departmental Supervision	-			
	60	Professional Services (consultant fees)				
	60	Purchased Labor of Direct Nature (on premises)				
	(m)	Purchasied Labor of Direct Nature (off premises)				
	(n)	Rearrangement Costs	-			
	tol	Rework Costs				
	fol	Royalties	-	C-C-C-C-C-C-C-C-C-C-C-C-C-C-C-C-C-C-C-		
	(q)	Scrap Work		9-11		
	(r)	Special Test Equipment				
	fsl	Special Tooling				
	(1)	Warranty Costs				
	(w)	Rental Costs				
	(w)	Travel and Subsistence				
	(m)	Employee Severance Pay	-			
	(x)	Security Guards				

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT

itom No.

Hem description

Part IV Instructions

For the purpose of this part, indirect costs have been divided into three citiegories: \$1 menutionaling, engineeting, and comparable indirect costs, \$1 general and administrative (SSA) expenses, and \$21 service costs and expense post costs, and defined in item 4.3.0. The term "evenhead," as used in this part, refers only to the first category of indirect costs.

The following Albertion Bass Codes are provided for set in connection with Items  $4.1.0,\,4.2.0$  and

- Sales
  Cost of table
  Total Cost input libract material,
  direct labor, other deced costs
  and applicable sundhead!
  Value added cost input Initial cost
  input less direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor direct motorial cost
  input labor direct motorial and
  subcontract costs!
  Total cost insumed (Initial cost
  input labor and other costs)
  Phoso costs (Initial cost)
  Industrial costs
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- H. Direct labor dallars
  L. Direct labor hours
  J. Mechine hours
  W. Usage
  L. Unit of production
  M. Direct naterial cast
  N. Tests payrol dollars (direct and indirect employees)
  D. Hoodcount or seniler of employees
  F. Square feet
  Y. Otherpi, or rece two or basis
  (tract) and continued on the production of the production o

Ocerhand Pools, hist all the eventual pools, i.e., pools of indirect costs, effect the general and administrative (ISAA) expenses, that are abscarted to final cost abjectives without any intermediate ablacations. A supposed or business such may have early a single pool excenquation and of the several pools such as menufactuating overhead, engineering eventual, material leading eventued, etc. For each pool listed indirects the base used to abscarting such pools expenses to Federal contracts or single cost adjectives. Also, for each of the pools indirect in [the major transfer, interfere, positive, and elements of cost included, and [b] the major up of the abscartion between Use a continuation when it additional space is required.

Allocation Sate Code

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

Description Wake up of the allocation base:

FORM CASE DS-1 (REV 2/96)

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

			STATEMENT BLIC LAW 100-679	NAME OF REPOR	NAME OF REPORTING UNIT				
Item No.	Item description								
4.1.0	Continued.				Allocation Base Code				
	2.	90-1			-				
		(10)	Major functions, activiti elements of cost include						
		(6)	Description/Make up of allocation base:	the					
4.2.0	that describe selected indi cost objective activities, an if direct labo	rial the icate the res. Al- id element or dollars	manner in which GSA exp e base(s) used for ellocatin so, for each category of go ents of cost included, and	ensex are allocated. For e g such pooled expenses to offal selected, indicate (a) (b) the make up of the allo fits included? If a total co	o Federal contracts or similar the major functions, scation base(s). For example, ast input base is used, is the				
	200				Allocation				
	Sing	le Pool	Containing G&A Expenses	Only	Base Code				
	100								
	(a) Major functions, activities, and elements of cost included:			i .					
		( <del>-</del> -		-9					
	(ы)	Des	cription.Wake up of the alk	acation base:					
	1								

## COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

m						
			herr	description		
4.2.0	Continued. Single	Allocation Base Code				
				-:	_	
	Çab		functions, activities, and arts of cost included:			
		100				
	(6)	Descr	iption/Make up of the allo			
	Spec	Special Allocations				
	1.	_			-	
		(a)	Major functions, activiti elements of cost includ			
				<del></del>		
		њ	Description/Make up of			
	2.					
		{a0	Major functions, activit elements of cost include			
	1	699	Description/Make up of	the allocation base:		
	1					

IV - 3

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

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT No. Item description 4.3.0 Service Center and Expense Pool Alscation Bases. Savica centure are departments or other havetonal units which perform specific technical and/or administrative services princely for the breaft of other units within a reporting unit. Expense pools are pools of indused costs that we advanted princely to other units within a reporting unit. Exemples of zervice centers are detain processing centers, reproduction services and communications services. Examples of expense pools are use and occupancy pools and frings benefit pools. Setouary Code

Casseally, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific fixed cost objectives as direct costs and partially to offer indirect cost pools (such as a manufacturing overhead pool for subsequent reallocation to averall fixed cost objectives, referred to brain as a Caregory "A", and \$61 only to several other indirect cost pools (such as a manufacturing overhead pool, engineering overhead pool, engineering overhead pool and \$6A. superus pool for subsequent reallocation to several final cost objectives, referred to herein as Category "B". Bate Code Some service centers or expense pools may use produtermined billing or conting state to charge or affective the cents (Rate Code A) while others may charge or affective on an actual basis (Rate Code B). List all the service centers and expense pools and enter in column (1) Code A or B is indicate the category of pool. Enter in Column (2) one of the Africation Base Code A through P, or Y, brief on Page \_\_\_\_\_ to indicate the base used for charging or effective service center or exposure pool costs. Sister in Column (3) Base Code A or B to describe the cooling matrical used. Also, for each of the carefur and pools indicate (of the major functions, estimates and pools and elements of cost incharted, and (3) the major special residues. Also, for each of the discussion below. Use a constitution should be not if additional special residues.

Service Center or Expense Pool Major functions, activities, and ofernants of cost included: (b) DescriptionMake up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the effection base:

ters No. 4.4.0	REQUIRED BY PUBLIC LAW 100-679					
Na.		NAME OF REPORTING UNIT				
4.4.0		Item description				
	Treatment of Variances from Actual Cost (Underphonostion or Overstansestion). Where prodetermined billing or coording rates are used to charge costs of service centers and expense pools to Federal contracts or other indice cases pools flate Copie in Column (3) of North 43.06, welfarese fine extract costs are: (Mark the appropriate flate) and if more than one is marked, explain on a continuation sheet.)  A. Provised to usors on the basis of charges made, at least once are sufficiently at the charges from the cost once are sufficiently at the charges from the cost once are sufficiently at the charges from the cost once are sufficiently at the cost once are sufficiently at the cost once are sufficiently at the cost once are sufficiently at the cost once are sufficiently at the cost once are sufficiently at the cost of the cost once are sufficiently at the cost once are sufficiently at the cost once are sufficiently at the cost of the cost once are sufficiently at the cost of the cost once are sufficiently at the cost once are sufficiently at the cost of the cost of the cost once are sufficiently at the cost of the cost once are sufficiently at the cost once are sufficiently at the cost of the cost once are sufficiently at the cost once are sufficiently at the cost once are sufficiently at the cost of the cost once are sufficiently at the cost once are sufficiently at the cost of the cost once are sufficiently at the cost of the cost of the cost once are sufficiently at the cost of the					
4.5.0	Z. Service center is not Application of Overhead and GAA Rates to 3	not applicable to reporting unit  Seedfied Transactions or Contr.				
	This Hem is directed to assortationing your precifies in special situations where, in fact of establishing a separate before every early discretion is made from an attabilished sectioned of GAA pool at a rate other than the recent had ease for that pool. In the case of such a special effective, the terms less than the case of should be used to describe the practice. The terms deeply apply to discretions where, as in some case of off-size activities, etc., a sequents inclined such as the such as a such and the rate for such activities to leave them the "in-house" rate.					
	indicate your indirect cost afocation practice arranged, identity on a continuation sheet the					
		Rate Code				
	A. Full rate  B. Special afocation at lens than for Z. Transaction	C. Special effection at more than full rate rull nate D. No overhead or GAA is applied or cost is not applicable to reporting unit				
	Transaction or Cost to Which Indicest Costs May be Allocated	Ruto Code				
	(a) Subcentract costs (b) Purchased Labor (c) Government-hambited even (d) Self-constructed depreciable	de acusts				
	(a) Labor on installation of sec (ii) Off-site work	sets				
	(g) Interorganizational transfer	er in litter indicate on a				
	(g) Interorganizational transfer (h) Interorganizational transfer configuration that the best or charge the cost or price transfers to Federal course objectives. If the charge is	als used by you as transferor a of interogramicational acts or similar nest				

FORM CASB DS-1 (REV 2/96)

	DISC	LOSURE	STANDARDS BOARD STATUMENT LIC LAW 100-679	PART IV - INDIRECT COSTS  NAME OF REPORTING UNIT		
Item No.			Item (	Item description		
4.6.0	Independent Research and Development (RRD) and Bid and Proposal (RRP) Costs. Definitions of and requirements for the allocation of RRD and BRP costs are contained in 48 CFR 9304.420. The full rate of all allocable manufacturing, engineering, and/or other overhead is applied to RRD and BRP costs as if RRD and BRP projects were under contract, and the "burdened" IRRD and BRP costs are Manufacturing in the RRD and BRP costs are					
	Allocated to Federal contracts or similar cost objectives by means of a composite pool with GBA expenses.					
	Allocated to Federal contracts or similar cost objectives by means of a separate pool.					
	CTransferred to the corporate or home office level for reallocation to the benefiting segments.					
	Y Other 1/					
	Z Not applicable					
4.7.0	Cost of Choital Committed to Facilities. M accordance with instructions for Form CASS-CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark onc.)					
	On a basis identical to that used to absent the actual depreciation or amortization from these facilities; and is assigned in the same manner as the spolities to which it relates.					
	и.	-	On a basis not identical to that used to absorb the actual depreciation or amortization from these facilities. (Describe on a continuation shoot the difference for each step of the allocation process.)			
	C.	8	By the "alternative alloca CASB-CMF.	tion process" described in instructions for Form		
	z.	_	Not applicable.			
			antinuation Sheet.			

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT

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 allecates these costs to its segments, the home office may complies this Part or be included in the submission by the segment as indicated on page 69 4.

Seneral Instructions.

5.1.0 Depreciation Tampible Assacts for Government Contract Costing. (For each of the assact categories lated on Page \_\_\_\_\_\_ either a code from A through It in Column (1) describing the method of depreciation (Code F for assets that are expensed); a code from A through It in Column (2) describing the basis for determining useful life; a code from A through It 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 Z in Column (1) only, if an asset category where another or ement than one method applies.

Enter Code Z in Column (1) only, if an asset category is not applicable.)

Column (1) - Depreciation Method Code

A. Streight Line

B. Describing Relation

C. Summet 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 between the control of the applicable between the control of the applicable to prompt the column (1) and the applicable to prompt the column (1) and the applicable to prompt the column (1) and the applicable to prompt the column (1) and the applicable to prompt the column (1) and the applicable to prompt the column (1) and the applicable to prompt the column (1) and the applicable to prompt the column (1) and the applicable to prompt the column (1) and the applicable to prompt the column (1) and the applicable to prompt the column (1) and the applicable to prompt the column (1) and the applicable to prompt the column (1) and the applicable to applicable to prompt the column (1) and

FORM CASE DS-1 (REV 2/98)

1/ Describe on a Continuation Short.

V - 1

COST ACCOUNTING STANDARDS BOARD		S BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES					
	DISCLOSURE STATEMEN REQUIRED BY PUBLIC LAW 10		NAME OF	REPORT	NG UNIT			
tem No.	ltem description							
5.1.0	Continued.	,	Depreciation Method Code	Useful Life Code	Property Units Code	Residual Value Code		
	Asset Category		(1)	(2)	[3]	(1)		
	(a) Land improvements							
	(b) Building		the state of		-	-		
	(c) Building improvement		-	_	-	-		
	(d) Leasehold improveme		-	_	_			
	(e) Machinery and equip				_	-		
	(f) Furniture and fixture		-	_	-	-		
	(g) Automobiles and true (h) Data processing equi			-	-			
	5) Programming/reprogr			-	_	_		
	6) Patterns and dies		-	-		-		
	(k) Tools		-		-	15.		
	(i) Other depreciable ma	set categories						
	(Enter Code Y on this accest categories are enumerate on a cons	used and						
	each such easet onto applicable codes. Or Code Z.)	egriny and the						
5.2.0	each such esset cate applicable codes. Or	egary and the therwise enter g. Financial Accountracts as for financial	dal accounting	g and loca	ome tax? [	Mark either (A		
5.2.0	each such einer ete applicable codes. O Code Z.) Depreciation Practices for Castin the same for costing Federal cost or (R) on each line under Financia	egary and the therwise enter g. Financial Accountracts as for financial	dal accounting	g and loca	ome tax? [	Mark either (/ zations need :		
5.2.0	each auch esset etc applicable codes. Or Code 2.3  Depreciation Practices for Costinute asms for costing Federal cost or (8) on each line under Financial complete this item.)  Financial Accounting  (a) Methods	egary and the therwise enter g. Financial Accountracts as for financial	cial accounting	g and loca	ome tax? () rofit organi	Mark either (/ zations need :		
5.2.0	each such asset ette applicable cades. O Code 2.3  Depreciation Practices, for Castin the same for coding Federal cost or (8) on each line under Financia complete this item.)  Financial Accounting	egary and the therwise enter g. Financial Accountracts as for financial	cial accounting	g and loca	ome tax? () rofit organi	Mark either (/ zations need :		
5.2.0	each auch esset etc applicable codes. Or Code 2.3  Depreciation Practices for Costinute asms for costing Federal cost or (8) on each line under Financial complete this item.)  Financial Accounting  (a) Methods	egary and the therwise enter g. Financial Accountracts as for financial	cial accounting	g and loca	ome tax? () rofit organi	Mark either (/ zations need :		
5.2.0	each auch asset ente applicable codes. Or Code 2.3  Depreciation Practions for Costinuth assets for costinus for 600 or each line under Financial complete this item.)  Financial Accounting  (a) Methods  (b) Useful lives	egory and the fourwise entar a. Financial Account tracts as for financial Accounting and	cial accounting	g and loca	ome tax? () rofit organi	Mark either (/ zations need :		
5.2.0	each auch asset ente applicable codes. Or Code 2.1  Depreciation Practices, for Costinuth assets for costing Federal cost or (8) on each line under Financial complete this item.)  Financial Accounting (a) Methods (b) Useful lives (c) Property units	egory and the fourwise entar a. Financial Access tracts as for financi il Accounting and	cial accounting	g and loca	ome tax? () rofit organi	Mark either (/ zations need :		
5.2.0	each auch asset ente applicable codes. Or Code 2.1  Depreciation Practices, for Costinuth a same for costing Federal cost or (8) on each line under Financial complete this item.)  Financial Accounting (a) Methods (b) Useful lives (c) Property units (d) Residual valves	egory and the fourwise entar a. Financial Access tracts as for financi il Accounting and	A. Yes	g and loca	eme tax? () rofit organi B. No	Mark either (/ zations need :		
5.2.0	each auch easet eate applicable codes. Or Code 2.3  Depreciation Practices for Costinuth assess for costing Federal control (8) on each line under Financial complete this item.)  Financial Accounting  (a) Methods  (b) Useful lives  (c) Property units  (d) Residual values  Income Tax	egory and the fourwise entar a. Financial Access tracts as for financi il Accounting and	A. Yes	g and loca	eme tax? () rofit organi B. No	Mark either (/ zations need :		
5.2.0	each auch esset ente applicable codes. Or Code 2.3  Depreciation Practions for Costinuth assets for costinus for 600 or each line under Financia complete this item.)  Financial Accounting  (a) Methods (b) Useful lives (c) Property units (d) Residual values Income Tax  (e) Methods	egory and the fourwise entar a. Financial Access tracts as for financi il Accounting and	A. Yes	g and loca	eme tax? () rofit organi B. No	Mark either (/ zations need :		

V-2

	COST ACCOUNTING ST		PART V - DEPRECIATION AND CANTALIZATION PRACTICES				
	REQUIRED BY PUBLI		NAME OF REPORTING UNIT				
Item No.		them d	escription				
5.3.0	Fully Depreciated Asset (Mark one.)	z. Is a usage charge for f	ully depreciated	assets charged to Federal contracts?			
	B	Yes 1/ No Not applicable					
5.4.0	Treatment of Gains and Losses on Disposition of Deparciable Property, Gains and losses are: (Wark the appropriate linets) and if more than one is marked, explain on a continuation sheet.)						
	Credited or charged currently to the same overhead or G&A pools to which depreciation of the assets was charged						
	Taken into consideration in the depreciation cost basis of the new items, when trade in is involved.						
1 1	с	Not accounted for separat	tely. but reflecte	d in the depreciation reserve account			
	¥	Otherisk 1/					
	z	Not applicable					
5.5.0	Contribution or Expensing of Sociated Costs. (Mark one line on each item to indicate your practice regarding capitalization or expensing of appealing costs incurred in connection with capital assets. If the same specified cost is constituted expensed and sometimes capitalized, mark both lines and describe or a continuation sheet the circumstances when each method is used.)						
	Cust	Α.	Expressed	B. Copitalized			
1	(a) Freight	in	-				
2 1	(b) Sales to	ixes	-	_			
	(c) Excise	taxes		1.			
	(d) Anchite	ct-engineer from	0.000	-			
	(e) Overha	uls (extraordinary repairs)	day day?	2			
	1) Procede on a Comm	Constant Phase					

FORM CASS DS-1 IREV 2/961

V-3

		G STANDARDS BOARD				
		UBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.			Item description			
5.6.0	addition, alteration of expected life yea If more that your depre- number of	and improvement of de- ers of capitalized assets, n one dollar amount or n dable assets, and enume	aroum dollar amount of acquisition cost or expenditures for preciable assets capitalized, and (b) the minimum number number agains, show the information for the regionity of crate on a continuation sheet the dollar amounts and/or or subcategory of assets involved which differ from those			
	1	Minimum dollar amoun	t controlled			
	1 37	Minimum service life y				
5.7.0	Group or Mass Par which individually Yes is marked, pro	chase. Are group or me are less than the craital vide the minimum aggre	ss purchases foriginal complement) of low cost equipment, ration amount indicated above, capitalized? (Mark one. If gote dollar amount capitalized.)			
	^	Yes				
	1000	Minim	um aggregate dollar amount capitalized			
	В.	No.				

## COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

EQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING
	The second secon

NG UNIT 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 (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, 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, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) | Solaried | | Non-| Hourly | exempt 3/ Exempt 3/ (1) (2) (3) Charges for Vacation Pay 6.1.1 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 (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not AppRoble

2/ FORM CASB DS-1 (REV 2/96)

VI - 1

For the deficition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet,

	DISCLOSU	G STANDARDS BOARD BE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT				
Hem No.		hem d	description				
620	Supplemental Unemployment (Extended Lavoff) 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.)						
	Α	When actual payments are	made directly to employees				
	В		of or funds set aside but no trust fund involved)				
	C	When contributions are made to a nonforfeitable trust fund					
	D						
	Y	Otherial 1/					
	z	Not applicable					
63.0	Severance Pay and Early Retirement. Costs of normal tumover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other perfinent procurement regulations, which are charged directly or indirectly to Federal contracts, are based on: Mark the appropriate linets 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						
	Υ.	Other(s): 1/					
	z	Not applicable					
6.4.0	incidental or misce setting services, wi	Raneous receipts, such as reve ten related costs have been all a continuation sheet.)	to indicate the method used to account for nues from renting real and personal property or ocated to Federal contracts. If more than one is				
	^-	<ul> <li>The entire amount of the receipt is credited to the same indirect cost pools which related costs have been charged</li> </ul>					
	B	B. Where the omount of the scraipt includes an allowance for profit, the cost-selated port of the receipt is credited to the same indirect cost pools to which related costs have been charged; the profits are credited to Other (Miscollaneous) Income.					
	c	C The entire amount of the receipt is credited directly to Other (Miscellaneous) income					
	Y	Other(s) 3/					
1	z	Not applicable					
	1/ Describe on a C	Continuation Sheet.					

	COST ACCOUNTIN	IG STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT				
		RE STATEMENT UBUC LAW 100-679					
item No.		Item description					
6.5.0	Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities as front in FAR 31.2. (Mark the appropriate linets) to indicate the practice followed in accounting for the process from such activities. If more than one is marked, explain on a continuation sheet.)						
	Α	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 (Miscellaneaus) Income					
	Y	Otherist 1/					
	z	Not applicable					
	İ						
	1/ Describe on a C	Continuation Sheet.					

	COST ACCOR	INTING STANDARDS	BOARD	PART VII - DEFERRED COMPENSA: AND INSURANCE COST		
	DUSCI	OSURE STATEMENT BY PUBLIC LAW 100		NAME OF REPORTING UNIT		
hem No.			Ham des	scription		
			Part VII Je	structions		
	setirement be of deferred of corporate or others may if organizations When a continuation require that of disclose the segment(s) p	nefits edier than pens ompersation, and insu- bome office level, with sour a portion of these I levels.  I the segment beports in sheet, identify the o- entity to complete the methods and technique enterturning Federal con-	iona (including p trance. Some or le others may in costs at the co- ing uniti does no rganizational ent applicable portic se used to mene tracts or similar	greent of costs for employee persions to not extrement health benefits, certain gardestions may incur all of these cost cur them at subordinate organizational epocate level and the balance at subord at directly incur such costs. We segment this Part VIII. Each such entity is use, snaign, and allocate south costs to cost objectives. Necessary explanation costs objectives. Necessary explanation costs on continuation when the costs to costs to costs objectives. Necessary explanation costs objectives. Necessary explanation	other types s at the levels. Sail inate or should, or , and should to fully the	
	to achieve that objective should be provided by the entity on a continuation sheet.  Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII 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.					
7.1.0	Pension Plons with Coxts Charsed to Federal Contracts. Identify the types and number of plans whose costs are charged to Federal contracts or similar cost objectives; (Mark appli and onter number of plans.)				f persion Scable lises Number of	
		Type of Per	ision Plan		Plans	
	A.	Defined-Contribution	n Flan (Other th	an ESOPs (see 7.5.0))		
	1	Non-Qualifie     Qualified	nd			
	1	Z. Quanted				
	В.	Defined-Benefit Pla	п		=	
	8.	Defined-Benefit Pla 1. Non-Cusific a. Costs as	ed - re measured and	assigned on accrual basis assigned on each	=	
	B.	Defined-Benefit Plat  1. Non-Cualific a. Costs as b. Costs as (poy-as-	ed - re measured and		=	
		Defined-Benefit Plat  1. Non-Custific a. Costs as b. Costs as (pay-az- 2. Qualified a. Trustees	ed - re measured and re measured and you-go! beain d (Subject to ER	assigned on cash  (SA's minimum funding requirements)		
		Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! busis d (Subject to ER sured plan (Exem- nents) treated a vely bargained p	l assigned on eash		
	8. Y.	Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! beain d (Subject to ER sured plan (Exem nents) treated a	l assigned on each ISA's minimum funding requirements) typt from ERISA's minimum funding a a defined-contribution plan		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Hem d	Item description			
7,1,1	General Plan I Information:	Gasent Plan Information. On a continuation sheet for each plan identified in item 7.1.0, provide the following information:				
	A.	The pion name				
	8.	The Employer Identification Number 9 any	(SNI) of the plan aponaor so reported on IRS Form 5500, #			
	C.	The plan number as reported on HS is	Form S500, if any			
	D.	is there a funding opency established	for the plan?			
	E.					
	F.	if the plan provides suggiormental bor-	efits to any other plan, identify the other plants).			
	largest dollar sheet the bas fiscal year. () three plant, is	exmension plans are listed under 7.1.0.8., 7.1.0.8.2.b., or 7.1.0.8.2.c., for those plans which represent the largest deliar amounts of costs charged to Federal contracts, or similar cost dejectives, describe on a continuation should be contracted to exact, and terfoltowal required for each fiscal year. (If there are not more than three plans, penalty information for all the plans. If there are more than three plans, information should be provided for those plans that in the appropriate account for at least 80 percent of these plans, alternatives plan costs all solidate to this segment or business unit.)				
	7.	Not applicable. (Proceed to I	ten 7.1.3)			
7.1.3	treated as de represent the below on a ti there are man	Seed-contribution plans reported under 7. largest dellar amounts of costs charged ovtinuation short. (If there are not more in than three plans, information should be	ned under 7.1.0.B. (suchating cartain defined-benefit plans 1.0.8.2.b. and 7.1.0.B.2.c.), for those plans which to Federal contracts, people the information requested than those plans, provide information for all the plans. If a provided for these plans that in the appropria economic for allocated to this segment on business with:			
	Α.	used to value annitary benefits, for a actuarial value of assets. Also, if ap-	schaelel oest method used, including the cost method(s) och plan, lestude the method used to determine the placele, include whether normal cost is developed as a level statlary. For plane listed under 7.1.0.8.1.b., enter "pay-on-			
	B. <u>Actuated Assumptions</u> . Describe the events or conditions for which significant actualist assumptions are made for each plan. Do not include the current current values of the assumptions, tex provide a description of the lastic undo for determining those numeric values. Alto, describe the citated used to evaluate the validity of an actuarid assumption. For plan listed undor 7.1.0.8.1.5, a wine "red application".					
	C. Market Value of Forches Agency Assets, Indicate it all assets of the handing agency are vs on the basis of a readily determinable market price. If yes, indicate the basis for the module value. If no, describe have the market values are determined for those assets that do not he seadily determinable market price. For plant tated under 7.10.5.1.b., entire and experience.					
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:			
		<ol> <li>An allocated portion of the t</li> <li>A separately computed personnents.</li> </ol>	assi pension plan cost. Jon cost for one or more segments. If so, identify theor			
	1	Not applicable, proceed to it	ten 7.2.0.			
	1000					

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST			
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
ltem No.		Hem description				
7.2.0	Pest-retirement Benefits (PRBs) Other than Pensions lincholing post-retirement health care benefits) Charged to Federal Continuts, Identify the accounting method used to determine the costs and the number of PRB plans whose costs are charged to Federal centracts or similar cost objectives. Where retires 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 lendt) and enter number of plans.)					
		Medyed Used to Determine Costs	Busines of Plans			
	Α.	Accrual Accounting				
	8.	Cash (pay-as-you-go) Accounting				
	C.		ad bosons			
	D.					
	. 6.	Self-Insurance fincluding insurance				
		obtained through Captive Insurer	no contract of the contract of			
	F. Terminal Funding					
	Y. Other 1/					
	Z. Not Applicable (Proceed to Item 7.3.0)					
7.2.1	General PHB 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:					
	A.	The plan name				
	<li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li>					
	C.	The plan number as reported on I	RS Form 5500, If any			
	D. Is there a funding agency or funded reserve established for the plan?					
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:			
	F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.					
	G.	plan is operated as an employee under 7.2.0.Y., indicate whether If the plan is operated as an employee.	2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the group insurance program. If this PTB plan is listed the plan is operated as a grow insurance program, layer group insurance program, report this plan under I. If no, report the plan under 7.2.2.			
	1/ Describe	on a Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts 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 glans, provide information for all the plans. If there are more than three plans, 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.) A. <u>Actuariol Cost Method</u>, 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 ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA 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 determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

VII - 4

PART VII - DEFERRED COMPENSATION

		COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT			AND INSURANCE COST				
	REQUIRED BY PU		679	NA	ME OF REPO	RTING UN	п		
Item No.			Ite	em description					
7.3.0	organization provide group insurance coverage to its employees? Uncludes a surgical, medical, disability, accident, and similar plans for both active and re the coverage was previously described in 7.2.0.1  A. Yes (Complete Item 7.3.1)						age for life, hospital		
7.3.1	8. No Giraceed to hem 7.4.0) Employee Group insurance Programs. For each program that covers a category of insured fisik fe. Iffe, hospital, surgical, medical, disability, accident, and similar programs for both active and retire employeest, provide the information below on a continuation where, using the codes described bel III there are not more than three policies or self-insurance plans that comprise the program, power information for all the policies and self-insurance plans. If there are more that three policies and self-insurance plans. If there are more that three policies and self-insurance plans are the program and self-insurance plans that in aggregate account for at least 80 personnt of the costs allocable to this segment or business unit the program that covers each category of insured risk identified.)								
	Description	of Employee Ga	oup Insura	nce Program					
	Podiny or Entr- Josephine Plan	Court Accommendation (19)	Cont. Resin (2)	Britain Ol	Purchased Instance Fieling Essis (4)	Frejected Average Loss 50	Edinaturos hearanos Administrativa Experiesa (5)		
			Column (1)	- Cost App	amulation				
	Enter Code	Enter Code A. B. or Y. as appropriate.							
	B. Cost	B. Costs are accumulated at Segment							
			Colum	n (2) – <u>Cast</u>	Basis				
	Enter code A	, B, C, or Y, as	appropria	ite.					
	B. Sett- C. Purc	hased Insurance hased Insurance r 3/			10.00				
	1/ Describe on	a Continuation	Sheet,						

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPINSATION AND INSURANCE COST					
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
turn No.	ham	description					
7.3.1	Continued.						
	Coheren (3)	- Includes Reliepes					
	Enter code A. R. C. or Y. at appropriate.						
	A. No, does not include benefits for ret	ires. To a part of a policy or coverage for both active employees					
	R. Yaz, PRS benefits for retires that a ped retirees are reported here instan						
	C. Yes, PRB borofits for retirees are a	part of a PRB plan previously reported under 7.2.0.					
	Y. Other 1/						
	Column (4) - Parch	and Journey Rating Berlin					
	For each plan Ested onter code A. S. C. Y. or Z. as appropriate.						
	A. Retrospective Rating takes called as:	periance rating plan or retention plans.					
	B. Manually Rated						
	C. Community Reted						
	Y. Other, or more than one type 3/						
	Z. Mot opplicable						
	Column (5) - 1	Projected Assesser Loss					
	For each self-insured group plan, or the self- Y, or Z, as appropriate.	knured portion of purchased insurance, exter cade A, B, C,					
		rejected everage loss for the period estimated on the back					
	of the cost of comparable purchase	d insurance. he contractor's experience, relevant industry experience, and					
	Self-incurance costs are based on the anticipated conditions in accordance						
		represent the projected average locs for the period.					
	Y. Other, or more than one method 1/						
	Z. Not applicable						
	Column 16) - Immunece Administration Economics						
	For each self-inswed group plan, or the self-inswed person of purchased insurance, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.						
	A. Separately identified and accumulat	ad in indirect cost pool(s).					
		and allocated to cost objectives either at the argment end/or					
12		on method on a Continuation Short). led in indirect exet poul(s). (Describe pool(s) on a					
	Continuation Short)	\$2.00 E					
		third party. (Describe accumulation and affection process on					
	e Continuation Short). Y. Other 1/						
	Y. Other 3/ 2. Not applicable						
	1000 3000 000000						

FORM CASS DS-1 (NEV 2/96)

Describe on a Continuation Short.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hern No.	Hern description					
7.4.0	Deferred Cor compensatio (Mark one.)	repensation, as defined in CAS 9904 n, other than ESOPs, which is charg	1.415. Does your organization award deferred ged to Federal contracts or similar cost objectives?			
		Yes (Complete Ham 7.4.1.)				
	В.	No (Proceed to Hern 7.5.0.)	i-			
7.4.1		Information. On a continuation she 15, provide the following information	set for all deferred compensation plans, as defined by in:			
	A.	The plan name				
	В.	The Employer Identification Numb 5500, if any	ber (EIN) of the plan sponsor as reported on IRS Form			
	C. The plan number as reported on IRS Form 5509, if any					
	Indicate where costs are accumulated:					
		(1) Home office (2) Segment				
	E.	Are benefits provided pursuant to established practice, briefly described	o a written plan or an established practice? If ribe .			
7.4.2	represent the objectives, s plans, provide provided for	e largest dollar amounts of costs ch rewide the information below on a c te information for all the plans. If the	s plans are listed under 7.4.1, for those plans which arged to Federal contracts, or other similar cost continuation sheet. Iff there are not more than three sere are more than three plans, information should be count for at least 80% of these deterned business units:			
	A.	Description of Man.				
		Stock Options     Stock Appreciation Right     Cash Incentive     Other (explain)	s			
	B.	Method of Charging Costs to Fo	deral Contracts or Similar Cost Objectives.			
	3433	<ol><li>Costs charged when according</li></ol>	rued and the accrued is fully funded rued and the accrued is partially funded or not funded if to employee (pay-as-you-go)			
		a. Usier texplant				

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
			NAME OF REPORTING UNIT			
Item No.	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679  Item description  Item description  Description  Item description  Description  Description  Description  Description  Description  Description  A. Yes iProceed to item 7.5.1)  B. Ne IProceed to Item 7.5.01	description				
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)			
	Α.	Yes (Proceed to item 7.5	1)			
	В.	No iProceed to item 7.6.0	DI .			
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:			
	A.	The plan name				
			ter (EIN) of the plan sponsor as reported on IRS Form			
	c.	The plan number as reported on	IRS Form 5500, If any			
	D.	(1) Hame office	lated:			
	E.					
	F.					
	G.	Indicate whether the ESOP is lev	eraged or nonleveraged.			
	н.	readily determinable market price no, indicate how the market val-	17 If yes, indicate the basis for the market value. If ue is determined for those assets that do not have a			
	r	dividends, on both allocated and costs charged directly or indirect	unallocated shares, in the measurement of ESOP			

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD						
	REQUIRED BY PUBLIC LAW 100-679	Itself by PUBLIC LAW 100-679  Ham description  S. Compensation, Liability, and Property Insurance, Does your organization have insurance to regarding worker's compensation, Rubility and property insurance?  A					
item No.	Hem	description	and the second s				
7,6.0	coverage regarding worker's compensation, Sabi	lity and property is	our organization have insurance murance?				
7.6.1	Worker's Compensation, Liability and Property I	isurance Coverage					
	than three policies or self-invarance plans that a latorimation for all the policies and self-invarance insurance plans, information should be provided aggregate account for at least 80 percent of the each line of insurance identified.)	information below on a continuation sheet using the codes described below: Iff there are not more than three policies or self-incurance plans that are applicable to the fine of insurance, provide latermation for all the policies and self-incurance 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 appropriate account for at least 80 percent of the costs allocable to this segment or business unit for each line of insurance identified.)					
		of Dividends Prop and Extract Ave	ected fermance rage Administrative				
	Column (1) -	Cost Accumulatio					
	Enter code A, B, or Y, as appropriate.						
	R. Costs are accumulated at Segment						
	Column (2) - Cost Bosis						
	Errer code A. R. C. or Y. as appropriate.						
	B. Self-insurance C. Purchased Insurance from a cap						
	1/ Describe on a Continuation Sheet.						

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

co	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
13	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating 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.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

DISCLOSURE STATEMENT		
	D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
	Hara	ham description  Afficiation Bass Code  ons, activities, and elements of cost include:
Fesiquel Exc	eriei	Affection Bass Code
tel	Major functions, activities, and o	ferments of cost include:
6)	Description Make up of the alloca	rtion base:
Townster ed d		
unit incuming	ty on a continuation sheet the class of the expense.	dication of the expense and the name of the recording
	Feetique Lar	Fesious Expenses  tel Major functions, editivities, and o  tel Description/Make up of the allocal  Intendic of Expenses, Hither are normally train

FORM CASE DS-1 (REV 2/96)

	DISCLOSUR	S STANDARDS BOARD E STATEMENT IBLIC LAW 100-679	100000000000000000000000000000000000000	NOIRECT COSTS REPORTING UNIT
itum No.		ham de	ncription	
	engineering, and computed experies post contribut category of indices.  The following: 4,3.0.  A. Sales B. Cost of C. Total Greece and m	e of this part, indirect contr have value indirect costs, (ii) general o , as defined in item 4.3.0. The i costs.	ed administrative term "everhead,"	three categories: 5) manufacturing, (ISAA) expenses, and (II) sortice context as used in this part, refers only to the section with lyone 4.1.0, 4.2.0 and Direct labor defines Direct labor hours Mechine hours Usage Unit of production Direct restriction.
	E Total input f, Prime later G. Proce	loss direct meterial and retract contsi cont invariant (total cost plas GRA experisor) cost (direct meterial, deser- and other direct cost) sing or convention cost (blobs and replicable	N. G. P. Y. Z.	Tetal payrid dollars tidract and indirect employees templayees! Headstowers or survive of employees (dones are indirect employees (dones are indirect employees) (Square feet Orbaris), or more than one basis (Describe on a continuation sheet.) Fool not applicable
4.1.0	(CSA) expenses, that business unit may have several pools such as a pool listed indicate the objectives. Also, for a	are allocated to final cost objects a only a single pool encompactin menulacturing overhead, enginee have used for allocating such p	ves without any in g all of its sweether ring overhead, ma coled expenses to major functions, a	other then general and administrative intermediate allocations. A segment or all costs or shamethody it may have total handling verified, sit. For each feeder contracts or similar cost exhibition, and elements of cost includes additional space is required.  Allocation  Ents. Sods
	1	Major functions, activities, as elements of cost included:	<b>d</b>	
	lin lin	allocation bine:	_	

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

	Description NAME OF REPORTING UNIT    Item description			
	REQUIRED	BY PU	BLIC LAW 100-679	Notice of Resoluting Gall
tern No.			hem o	fescription
4.1.0	Continued.			
	2.	90-0		
		(10)		
		(6)		te .
				<u> </u>
4.2.0	that describe selected indi cost objective activities, as if direct labo	e(a) the icase the res. Al- id element or dollars	manner in which G&A exper threefs) used for allocating to, for each category of pos- onts of cost included, and its are used, are fringe benefit	name are allocated. For each category of pool(s) such pooled expenses to Fedoral contracts or similar list selected, indicate (a) the mojor functions, 0 the make up of the allocation baseful. For example a included? If a total cost input base is used, in the
	2000			Allocation
	Sing	is Poul!	Containing G&A Expenses O	nly Bane Code
	fal			_
		) <del>-</del>		
	(ы	Des	cription/Make up of the alloc	ation base:
		-		

FORM CASE DS-1 (REV 2/96)

			PART IV - INDIRECT COSTS	
REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTIN	G UNIT
tem description				
Continued. Single	e Prol C	ortaining Both GSA and No	n-G&A Expenses	Allecation Base Code
tab	Major	functions, activities, and nts of cost included:		
(6)	Descr		rtion base:	
Spec				Allocation Base Code
1			-	
	(a)			
	њ	Description/Make up of t	he allocation base:	
2.			_	-
	(a)	elements of cost include	±.	
	(64)	Description/Make up of	the allocation base:	
1				
	Continued. Single tal	DESCLOSURE REPORT OF THE PROPERTY OF THE PROPE	Continued.  Single Psot Containing Both G&A and No  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocal special Aflocations  1.  (a) Major functions, activities elements of cost included  2.  (a) Major functions, activities elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements of cost included elements elements of cost included elements elemen	DESCRIPTION NAME OF REPORTING  THE MAJOR PUBLIC LAW 100-679  Them description  Continued.  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  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:

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

No.	Item descript
4.3.0	Service Center and Expense Pool Allocation Bases.

Service centers are dependent or other functional units which perform specific technical and/or administrative services primarily for the brankli of other units within a reporting unit. Expense pools are pools of indirect costs that we eshouted primarily to other units within a reporting unit. Examples of zervice centers are determined centers, never content of the processing centers, reproduction services and conversations services. Examples of expense pools are use and occupancy pools and fringe benefit pools.

### Cetosory Code

Satesony Code

Generally, costs incurred by such centers or posts are, or can be, charged or allocated 51 partially to specific fixed cost objectives as direct costs and partially to other indirect cost posts (such as a manufacturing overhead pool for subsequent realiscation is award fixed cost objectives, refurnd to borain as Category "A", and (6) soly to several other indirect cost pools truch as a manufacturing overhead pool, engineering overhead pool and GMA superus pool for subsequent realiscation to several final cost objectives, referred to ferrain as Category "B".

Some service certiers or expense pools may use predetermined billing or conting rates to charge or afforcate the costs (Rate Code A) while others may charge or afforcate on an actual basis (Rate Code II).

List all the service centers and expense pools and error in column (1) Code A or B to indicate the category of pool. Exter in Calarin (2) one of the Allicention Base Code A through F, or Y, Intel on Propg. to indicate the base used for charging or allocating service center or expense pool costs. Exter in Column (2) Risc Code A or B to despite the cacing method used. Also, for each of the cartiers and pools indicate did the major hardfords, and elements of cost incharted, and of the cartiers and pools indicate did the major hardfords, and elements of cost incharted, and the pools in the cartiers and pools in the cartiers and pools indicate the cartiers and pools in the cartiers are cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cart

	ice Center or series Pool	Category Code 111_	Base Code JZL	
-		_	-	
(40)	Major functions, activities, and disminits of cost included:			
84	DescriptionMake up of the allocation base:			
-		-	-	ase toda (
(4)	Major functions, activities, and elements of cost included:			
	100 000 000 000 AAO 000 1000			
0.0	Description/Make up of the effocation base:			

FORM CASE DS-1 (REV 2/96)

REQUIRED BY PUBLIC LAW 100-679  RAME OF REPORTED UNIT  Been description  Trestment of Variances from Artesi Cost (Undersbesstion or Destructuration). Where predetermined billing of costing rates are used to charge costs of service centers and expense poels to Federal contracts or other half cast pools flats Cost A in Column (1) of them 4.3.66, variances then actual costs are: (Mark the appropriate Benth) and if make then one is marked, explain on a confusation where;  A. Provated to usors on the bosts of charges made, et least once annually V. Duboris 1,7 c. Service center in the service out positif at least once annually V. Service center in the applicable to reporting unit  4.5.0 Application of Overhead and GAA Retter to Sectified Transactions or Costs.  This item is directed to ascentishing your precise in special situations where, in Sec of establishing a segment elefacet cost peol, affection is made from an established centred or GAA pool et a rethan the normal hall east for that pool. In the case of such a special electric, the terms "less than that rate" or more than \$14 sams "abusine to use of such a special electric, the terms "less than that rate" or more than \$14 sams for that pool. In the case of such a special electric, the terms "less than that rate" or more than \$14 sams for the precise in the pool. The terms do say peoply is electroned by such activities, etc., a sequesta indicent each pool and have are used and the refer such activities to fewer than the "who can" rate.  For each of the transactions or costs fored below, enter see of the following codes to leafer the position of that the position of that that the position is that transaction or cost. If Code A, full rate, in annual, Kently on a comission is whet the position imported and the true 4.1.0, 4.2.0, and 4.3.0, which are		COST ACCOUNTING STANDARDS ROARD	PART IV - INDIRECT COSTS					
A		REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
1.4.4.0 Yesetment of Variances from Aquest Cost (Underschootstein or Overstanderties). When producement billing of costing rates are used to drawp costs of anvive centers and expense pools to Federal centrants or other look and produced the costs are: (Mark the appropriate Brotil and finance than one is marked, explain on a condessation sheet.)  A. Provated to use on the bods of charges made, at least once among the product of the cost of charges made, at least once among the V. (Chortil 1).  A. Provated to use on the bods of charges made, at least once amongly V. (Chortil 1).  A. Collection of Quadrant and GAA Stees to Secrified Transactions or Costs.  This ham is directed to amonatology year precise in special stations where, in Sau of establishing a separant electric cells peed, allocation is rande from an established evertual of GAA pool at a station of the terms of the secret of the secret of the product of the product of the product of the secret o	era.	hor	n description					
7. Cutoria 1/2  2. Service center is not applicable to reporting unit  2. Service center is not applicable to reporting unit  Acclination of Oreshard and CAA Reten to Sectified Transactions or Costs.  This item is directed to associationing year precise in special situations where, in Sec of establishing a sequence before cent people allocation is made from an established centred or 60A pool at a state when the remove high state in that pool. In the case of such a special electricit, the terms "less than hall rate" or "more than hall read abundance where, as is some cases or of risk are certificit, etc., a sequente indicent each pool and have are used and the relationship of the such activities to lower than the "wholesal" rate.  For each of this transactions or costs feeled below, entre see of the following codes to electron indicently one consistion sheet the pool to appeted under from 4.1.0, 4.2.0, and 4.3.0, which are applicable. If Codes is or C, loss than or more than the hall rate, is entered, describe on a continuation sheet major types of expenses that are covered by such entries.  Bats Code  A. Full rate  B. Special adocution at less than full entre  D. No overhead or GAA is applied  Z. Transaction or cost is not applicable to expending unit  Transaction or Cost to Which  Indicent Costs Mars he Alberted  (a) Subsentract costs  B. Selection of costs Alberted  (a) Subsentract costs  (b) Self-constructed dispensible materials  (c) Government-familied materials  (d) Interreposited transfers out  (e) Interreposited transfers out  (e) Interreposited transfers out  (e) Interreposite covers to a status that one count is excluded.)  (f) Other transactions or costs (base Octs) and the rete is applied. List such transactions or costs to a continuation sheet, and for each describe the major types of expenses are included.)  (g) Other transactions or costs (base Octs) and are to the fiftee.	4.4.0	ocating rates are used to sharpe costs of service on sest pools flate Cede A in Column 131 of Nem 4.34 Small and if more than one is marked, explain on a A. Provisted to usors on the br	tions and expense peods to Foderal contracts or other indiril, (), walkinges from actual costs are: (Mark the appropriate continuation sheet.) sats of charges mode, at least once amountly					
This item is directed to ancertaining year precise in special situations where, in lieu of establishing a separate indirect cost peol, allocation is made from an established certical or GSA pool at an other than the normal high sate for that pool. In the case of such a people after than the internet high state in that pool. In the case of such a special effective, the terms "less than high rate" or "more than high rate" should be used to describe the precise. The terms de sagt apply to situation where, we in some case of off-size extrivien, etc., a sequents indirect exect pool and have are used and the rate for such activities in the case of the following codes to indicate your indirect cont effection precise with respect to that transaction or cast. If Code A, full rate, is arrand, identify on a continuation sheet the positial reported under from 4.7.9, 4.2.0, and 4.3.9, which are applicable. If Codes & G. C, loss than or more than the full rate, is entered, describe on a continuation sheet major types of expenses that are covered by such enter.    Batt. Code   A. Full rate   B. Special adocution at less than full enter   D. No everlead or GSA is applied   Z. Transaction or cost is not applicable to reporting unit.    Transaction or Cost to Which   Rate   B. Special adocution at less than full enter   D. No everlead or GSA is applied   Z. Transaction or cost is not applicable to reporting unit.    Transaction or Cost to Which   Rate   B. Selecentract costs		Y. Otherbi 1/						
establishing a separate indirect cest peol, allocation is made from an established certified or (SA pool et al. other than the remote high state is that pool. In the case of such a special effective, the terms "less than hal state" or "more than high rate" should be used to describe the practice. The terms do agit apply to situations where, as is some cases of children exteriblen, etc., a sequente indirect each pool and have are used and the relationship to the such activities to flower than the "in-chance" rate.  For each of this transactions or costs feeted below, entre see of the following codes to before your indirect cont allocation precision with respect to that transaction color. It Code A, full rate, in amount, it is a contract, it codes to come the pool of approach under from 4.1.0, 4.2.0, and 4.3.0, which are applicable. It Codes is or C, loss than or more than the full rate, is entered, describe on a continuation short major types of expenses that are covered by such entre.  Bats Code  A. Full rate  B. Special adocution at less than full rate  C. Special effection or Cost to Which Indicate Costs. Man be Affected  C. Special effection or Cost to Which Indicate Costs. Man be Affected  Selectation or Cost to Which Indicate Costs. Man be Affected  (a) Selectation or Cost to Which Indicate Costs. Man be Affected  (b) Selectation or Cost to Which Indicate Costs. Man be Affected  (c) Government-familied materials  (d) Selectation of amost the Costs. In the cost of a cost of the cost or interestion of amost the Labor on installation of amost the Costs. In the cost of the cost of a cost of a cost of the cost of a cos	4.5.0	Application of Overhead and CAA Recents Specifies	Application of Dysthand and SAA Rates to Specified Transactions or Costs,					
indicate your inclined cost affection precision with respect to that transaction or cost. If Code A, full rate, in ammend, Kindfly on a continuation shout the pools in general under time 4.10, 4.20, and 4.30, which are applicable. If Codes it or C, loss than or more than the full rate, is entered, describe on a continuation shout major types of expenses that are covered by such a rate.    Rate Code   A. Full rate		establishing a separate indirect cost peol, allocation is made from an antabilished contend or GSA, pool of a rate other than the normed july aspect for that pool. In the case of such a special electrion, the terms "less Shall full state" or "more than \$\text{id}\$ rate" should be used to describe the practice. The terms do pay apply to shouldook where, so is some cause of off size destribed, with a sequential indirect described and bear and used of the state of the content of the state of the security of the state of the security of the state of						
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bedient Casts Mer Re Allected  fail Subsectivate casts (In Perturned Labor (In Perturned Labor (In Perturned Labor (In Perturned Labor (In Cast) (In International Perturned Per		major types of expenses that are covered by such a  A. Full rate  B. Special adocurion at less than full rate	nets.  Bata Code  C. Special offication at more than hall rate D. No overhead or GAA is applied					
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		major types of expenses that are covered by such a  A. Full rate  B. Special adocution at less than full rate  E. Transaction or Cost to Which inclinat Costs Mars he Alberted  to Pruchased Labor  60 Government beninded materials  61 Purchased Labor  60 Government beninded materials  61 Del constructed depreciable asset  for the seath  62 Intercognizations of servet  63 Intercognizations therefore out  64 Intercognizations therefore out  65 Intercognizations about the basis used  66 Intercognizations the output of sets  67 Intercognizations the cost of the sets  68 Intercognizations of the sets used  69 Intercognizations of the sets used  60 Other transactions or costs (between  60 Other transactions or costs (between  60 Other transactions or costs (between  60 Other transactions or costs (between  61 Intercognization or more to  62 applied. List such transactions or  63 one for each of  64 or sets of the for each of  65 or costs one for sets or  65 or costs of the for each of  66 or costs of the costs of the costs  67 or more than 160 or or more to  68 or costs of the for each of  69 or costs or for each of  60 or costs or for each of  60 or costs or for each of  61 or costs of  61 or costs of  62 or costs or for each of  63 or costs or for each of  64 or costs or for each of  65 or costs or for each of  66 or costs or for each of  67 or costs or for each  68 or costs  68 or costs  69 or costs  69 or costs  69 or costs  60	Rate Code  C. Special ofecation at more than that sate D. No overlined or GAA is applied is not applicable to reporting unit  Factor Code  In single-code to the code of the c					

	COST ACCOUNTING STANDARDS BOARD			PART IV - INDIRECT COSTS		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		STATIMENT LIC LAW 100-679	NAME OF REPORTING UNIT		
tem No.			ltem :	description		
4.6.0	requirements	for the a ocable m R&D and	plocation of IR&D and B&P anufacturing, engineering. : B&P projects were under co	and Bid and Proposal (B&P) Costs. Definitions of and costs are contained in 48 CFR 9904.420. The full and/or other overhead is applied to IR&D and B&P contract, and the "burdened" IR&D and B&P costs are		
	A.		Allocated to Federal cont composite pool with G&A	racts or similar cost objectives by means of a A expenses.		
			<ul> <li>Allocated to Federal contracts or similar cost objectives by means of a separate pool.</li> </ul>			
	C.		Transferred to the corpor benefiting segments.	rate or home office level for reallocation to the		
	Υ.	81_5	Other 1/			
	z		Not applicable			
4.7.0	Cost of Cochal 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 onc.)					
	Α.	_	On a bosis identical to the amortization from these socilities to which it relate	nat used to absorb the actual depreciation or focilities; land in assigned in the same manner as the les-		
	n.		amortization from these	to that used to absorb the actual depreciation or facilities. (Describe on a continuation short the of the allocation process.)		
	C.	200	By the "alternative alloca CASB-CMF.	ation process" described in instructions for Form		
	z.	_	Not applicable.			
	11 David	e co s C	antinuation Sheet.			

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
No.	ltem é	escription
	Part V	natructions
	Where a home office either establishes proceed in this Part or incurs and then allocates to complete this Part to be included in the submissi General Instructions.	actices or procedures for the types of costs have costs to its segments, the home affice may on by the segment as indicated on page $\Theta$ 4
5.1.0	the basis for determining useful life; a code from depreciation methods or use charges are applied (4) indicating whether or not residual value is do	if in Column (1) describing the method of il; a code from A theough C in Column (2) describing A through C in Column (3) describing how to property units; and a Code A, B or C in Column totted from the total cost of depreciable assets. If where another or more than one method applies.
	Column (1) - Oppreciation Method Code	Column (2)-Useful Life Code
	A. Streight Line     B. Declaring halonce     C. Same-of-the years digits     D. Machine hours     E. Unit of preduction     F. Expensed at acquisition     G. Use charge     H. Method of depractation used under the applicable laborated forces theselects     Y. Other or more than one method 31     Z. Asset category is not applicable.	Replacement experience educated by expected changes in periods of sactalvess     Terms of Leave     Continues on the backs of Asset Guidelines under letternal Revenue Processines     Cother, or more than one method 1/
	Column (3)-Property Units Code	Column (4)-Residual Value Code
	A. bedividual tarits are economial for separately     B. Applied to groups of accets with similar service lives     C. Applied to groups of accets with verying service lives	Residual value is estimated and disducted     Residual value is overed by the disperciation method is g. declining balance     Residual value is estimated but not deducted in soordance with the

## PART V - DEPRECIATION AND CAPITALIZATION PRACTICES COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENY REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT No. Item description Depreciation Useful Properly Method Lile Units Code Code Code [1] [2] [3] 5.1.0 Continued. Residual Value Code (1) Asset Category Land improvements Building Building improvements Lanabudi improvements Machiney and equipment Fundancy and equipment Fundancy and equipment Fundancy and equipment Foreign and trucks Programming/reprogramming costs Protess and dies Tools Other depreciable most categories Emer Code Y on this like if other asset categories are used and enumerate on a continuation abest each such asset certainy and the applicable codes. Otherwise enter Code Z.) Depreciption Practices for Starting, Financial Accounting, and Instant Tax. Are depreciation practices the same for costing Federal contracts as for financial accounting and income too? (Mark either (A) or (B) on reck lines under Financial Accounting and income Tax. Not-for-profit organizations need not complete this item.) 5.2.0 A. Yes B. No **Enancial Accounting** (a) Methods A. Yss (b) Useful lives

FORM CASE DS-1 (REV 2/96)

(c) Property units
(d) Residual values
Income Tax

(e) Methods
(f) Useful lives
(g) Property units
(h) Besidual values

V-2

Item No.	REQUIRED	BY PUB	STATEMENT LIC LAW 100-679				
No.				NAME OF	REPORTING UNIT		
		ben description					
5.3.0							
3.3.0	<u>Fully Depreciated Assets.</u> Is a unage charge for fully depreciated assets charged to Federal contracts (Mark one.)						
	Α.		Yes 1/				
1 3	В.		No				
	2	-	Not applicable				
5.4.0	Treatment of the appropria	Gains is te line(s)	nd Losses on Disposition o and if more than one is m	f Depreciable Pro orked, explain or	garty, Gales and losses are: (Mark n a continuation sheet.)		
	Α.	-	Credited or charged curre depreciation of the asset		overhead or G&A pools to which th		
	Taken into consideration in the depreciation cost basis of the new its where trade in is involved.				on cost basis of the new items,		
1 4	C. Not accounted for separately, but reflected in the depreciation reserve acco						
1 8	γ.	-	Otherisk 1/				
1 8	Z.		Not applicable				
5.5.0	Controllection or Expension of Societied Costs. (Mark one line on each them to indicate your practic regarding exploitization or expensing of specified costs incurred in connection with capital assets. the same specified cost is sometimes appeared and sometimes explainted, mark both lines and describe on a continuation sheet the circumstances when each method is used.)						
	Çı.	9		. Expressed	B. Capitalized		
	(a)	Freigh	nt in	-			
	061	Sales	taxes	-	_		
	(c)	Escis	e taxes		11		
	140	Archi	tect-engineer from		-		
	(e)	Overt	hauts (extraordinary repairs		33		

# 

FORM CASB DS-1 (REV 2/96)

V - 4

		UNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS			
		LOSUILE STATEMENT BY PURLIC LAW 100-679	NAME OF REPORTING	UNIT				
tem No.		ltem o	fescription					
	99 TS	Part M	Instructions					
		re a home office either establishes p						
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	sts to its segments, the hom	e office may	complete			
6.1.0	each column	thereging and Crediting Vacation, Holi of Items 6.1.1, 6.1.2, 6.1.3 and 6. or unpaid vacation, holiday, or sick p sheet.)	1.4 to indicate the method is	ised to charg	e, or credit			
	2000			Salar	ied			
الوروب	1227 6-72-72	201020200	2001000	Non-				
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1.			
	A.	When Accrued (earned)	200	200	825			
	В.	When Taken	-					
	Υ.	Otherix) 2/	22.5	-				
6.1.2	Charges for	Holiday Pay						
	Α.	When Accrued (carned)						
	8.	When Taken						
	Υ.	Other(s) 2/		-	-			
6.1.3	Charges for	Sick Pay						
	Α.	When Accrued (earned)						
	В.	When Taken			1200			
	Y.	Otherical 2/	-					
6,1,4		Inused or Unpaid oliday, or Sick Pay						
	Α.	Credited to Accounts Originally						
	В.	charged at Leact Once Annually Credited to Indirect Cost Pools	-					
	c.	at Least Once Annually Comied Over to Future Cost	-	335.78				
		Accounting Periods 2/	<u> </u>		described.			
	Y.	Other(s) Z/		-				
	Z.	Not Applicable			-			
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act. 29							
		the definition of Non-exempt and Ex C. 206.	empt salaries, see the Fair L	abor Standan	s Act, 29			

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

		E STATEMENT				
	REQUIRED BY P	JBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hem No.						
62.0	Federal contracts:	Supplemental Unemployment (Extended Lavoff) 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.)				
	Α.	When actual payments a	ne made directly to employees			
	8	When accrued (book acc	mal or funds set aside but no trust fund involved)			
	C	When contributions are r	nade to a nonforfeitable trust fund			
	D	Not charged				
	Y	Other(s) 1/				
	Z	Not applicable				
63.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other	normal turnover severance pay and early retirement perfinent procurement regulations, which are charged used on: DMark the appropriate linets) and if more than			
	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 or miscel setting services, wh	laneous receipts, such as re-	a) to indicate the method used to occount for renues from renting real and personal property or effected to Federal contracts. If more than one is			
	<b>^</b>	The entire amount of the which related costs have	receipt is credited to the same indirect cost pools to been charged			
	B	related part of the receip	receipt includes an allowance for profit, the cost- t is credited to the same indirect cost pools to which charged; the profits are credited to Other			
	c	The entire amount of the Income	receipt is credited directly to Other (Miscellaneous)			
	Y	Other(x) 3/				
1	z	Not applicable				
	1/ Describe on a C	ontinuation Sheet.				

FORM CASS DS-1 (REV 2/96)

VI - 2

	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT				
item No.		Item d	escription				
6.5.0	set forth in FAR 31	.2 . (Mark the appropriate line	player weltare activities include all of those activities (a) to indicate the practice followed in accounting to ne is marked, explain on a continuation sheet.)				
	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	<ol> <li>Proceeds are credited at least once annually to the appropriate cost gools to which costs have been charged</li> </ol>					
	D	D Proceeds are credited to Other (Miscellaneous) Income					
	Y	Otherist 1/					
	z	Not applicable					
	1/ Describe on a C	Continuation Sheet.					

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates 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.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of parallel plans where costs are charged to Federal contracts or similar cost objectives: (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

FORM CASE DS-1 IREV 2/961

1/ Describe on a Continuation Short.

V8 - 1

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item description					
7.1.1	General Plan I	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following			
	Α.	The pion name				
	8.	The Employer Identification Number (	(SN) of the pien aponaor sa reported on IRS Form 5500, if			
	C.	The plan number as reported on HS i	Form 5500, if any			
	D.	is there a funding opency established	for the plan?			
	E. Indicate where costs are accumulated:  [1] Hans Office [2] Segment					
	F. If the plan provides supplemental benefits to any other plan, identify the other plants.					
	numerous plant are listed under 7.1.0.A., 7.1.0.8.2.b., or 7.1.0.8.2.b., for those plant which represent the largest dollar amounts of costs (sharped to Federal contracts, or similar cost objectives, describe on a continuation baset the basis for the countraction (including treatment of dividends, creation, and tenterizal required for each fiscal year. If there are not more than three plans, preside information for all the plans. If there are more than three plans, submitted to provide for those plans that in the appropriate account for at least 90 percent of these defined-contribution plan costs alleable to this segment or business unit.)					
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)			
7.1.3	treated as de- represent the below on a co there are man	lead-contribution plans reported under 7 largest dellar amounts of costs charged profesionishest. (If there are not more a than three plans, information should be	ried under 7.1.0.II. (excluding certain defined-benefit plans 1.0.8.2.L. and 7.1.0.II.2.c.), for those plans which be Federal convexes, provide the information requested than three plans, provide information for all the plans. If a provided for those plans that is the apprepriat account for a shoulde as this segment or besidess wait.			
		used to value annitary benefits, for a accurried value of assets. Also, if ap-	actuarial cost method used, including the cost method(s) such plan, include the method used to determine the plicable, include whether normal cost is developed as a lev-			
	1	dollar amount or an a level percent of you-go.".	f sulary. For plana listed under 7.1.0.8.1.b., enter "pay-os			
	В.	you-go".  Actuated Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description.	events or conditions for which significant actualist.  De not include the current owners values of the or of the basis used for determining those numeric values, relate the velicity of an actuariot assumption. For plans			
	в.	yea-go." Anticatal Assumptions. Describe the accomplishes we made for each plan accomplishes we made for each plan accomplishes, but provide a description that, describe the critical most to ex- liated under 7.1.0.8.1.3 with "root Marker Value of Eurobas Accesses Asse on the basis of a really determinable white. If on, describe here the mark when If on, describe here the mark	terreface conditions for which significant actualist. Do see include the current current values of the on of the leasts could be determining these remotic values, relate the validity of an actuarial assumption. For places, applicable 1. <a a="" accumptions="" actual="" are="" assumptions.="" but="" co<="" control="" describe="" description="" each="" essentiation,="" for="" href="https://doi.org/10.1007/j.com/propers/proper&lt;/td&gt;&lt;/tr&gt;&lt;tr&gt;&lt;td&gt;&lt;/td&gt;&lt;td&gt;&lt;/td&gt;&lt;td&gt;yea-go." made="" of="" plan="" provide="" td="" the=""><td>Do not include the common numeric values of the not of the lastic supple for the removing these emergic values, related the validity of an activarial assumption. For plans applicable? <u>2015</u>, indicate it all assets of the funding agency are valued in market price. If you, indicate the basis for the market or salves we decreased for these accusate that do not have</td></a>	Do not include the common numeric values of the not of the lastic supple for the removing these emergic values, related the validity of an activarial assumption. For plans applicable? <u>2015</u> , indicate it all assets of the funding agency are valued in market price. If you, indicate the basis for the market or salves we decreased for these accusate that do not have		
	c	yea-go." Antiagli Ansuration. Describe the accomplisors are made for each plan accomplisors, but provide a description accomplisors, but provide a description that, describe the critical most to es- listed under 7.1.0.8.1.3. with "root that is the provide of the provide Accept As- on the basis of a really determinable when it was, describe how the mark really determinable market price. It best for Cornectation, infocat  1. As althought perfors of the t	t events or conditions for which significant actualist. Do not include the current current values of the on of the basis used for determining these numeric values, makes the validate of an actualist assumption. For piece applicable, a see that the piece are supported to the section of a market price. If yes, indicate the basis for the market of existing and determined for these access that do not have or plant titled under 7.1.0.3.1.1., enter "and applicable", a whether the cost for the segment is determined as:			

PART VII - DEPENDED COMPENSATION

	COST ACCOUNTING STANDARDS BOARD		AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Hem description					
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part o system, report that plan under 7.3.0.	on lincholing past retirement health care ben- niling method used to determine the costs on Federal contracts or similar cost objectives, an employee group insurance plan that cover Mark applicable linebal and enter number of p	d the Where is (ans.)		
	A. B. C. D. E. Y. Z.	Mercel Used to Statemine Costs Accrusi Agrees Accounting Cash (agrees-you-go) Accounting Purchased Insurance from Capthe Sad I-morance findusing insurance obtained through Capthe Insurant Terminal Funding Other J/ Not Applicable (Proceed to	l heurer c			
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IR RS Form 5500, If any ed reserve extablished for the plan?			

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VII - 3

F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 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 1988 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.

No. 7.2.2 PRS large the info	Plants). ext dollar information respions to	Where numerous plans are listed to amounts of costs charged to Fede in below on a continuation sheet, all the plans. If there are more that in the aggregate account for at usiness unit.)  Actuariol Cost Method, Identify benefit, as appropriate, include assets, Identify the amortization under 7,20.8, enter "cash acco" terminal funding" and identify the Actuariol Assumptions. Describe actuarial accomptions are made values of the assumptions, but a these numeric values. Also, determine funding. Provide the following in funding. Provide the following in	NAME OF REPORTING UNIT  description  ander 7.2.0. for those plans which represent the roll contracts, or other similar cost objectives, provide fit there are not more than three plans, provide for there are not more than three plans, provide for least 80 percent of those Pitti costs allocable to this  the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any. For plans listed surving. For plans listed under 7.2.0.F., enter the amortization methods and periods used, if any, the the events or conditions for which significant for each plan. Do not include the current numeric powire a description of the basis used for determining orbit the criteria used to evaluate the validity of an under 7.2.0.6. or 7.2.0.F., enter "not applicable".			
7.2.2 PRS large the info	est dollar informatic emotion for se plans di ment or b A.	Where numerous plans are listed to amounts of costs charged to Fede in below on a continuation sheet, all the plans. If there are more that in the aggregate account for at usiness unit.)  Actuariol Cost Method, Identify benefit, as appropriate, include assets, Identify the amortization under 7,20.8, enter "cash acco" terminal funding" and identify the Actuariol Assumptions. Describe actuarial accomptions are made values of the assumptions, but a these numeric values. Also, determine funding. Provide the following in funding. Provide the following in	ander 7.2.0. for those plans which represent the real contracts, or other similar cost objectives, provide 88 there are not more than three plans, provide for them three plans, information should be provided for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used. If any, for plans fixed under 7.2.0.F., enter he amortization methods and periods used. If any, is the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbits the critical used to resulate the validity of an under 7.2.0.B, or 7.2.0.F., exter "not applicable".			
the info	est dollar informatic emotion for se plans di ment or b A.	amounts of costs charged to Fede in below on a continuation sheet. If the plans. If there are more to the department of the surface wishess unit. Actuarid Cost Method, Identify benefit, as appropriate, Include assets, Identify the amortization under 7.2.0.8., enter "cash accontential funding" and identify the Actuarid Assumptions, Described actuarid assumptions, Described values of the assumptions, but in these numeric values. Also, des actuarial assumption. For plans funding. Provide the following in	rel contracts, or other similar cost objectives, provide till there are not more than three plans, posvide han three plans, information should be provided for least 80 percent of those Pitti costs attocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any, For plans listed sunting." For plans listed under 7,2,0,F, enter the amortization methods and periods used, if any, et the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbit the critical used to sevaluate the validity of an under 7,2,0,8, or 7,2,0,F, enter "not applicable".			
	В.	benefit, as apprepriate. Include assets, Identify the ameritarism under 7,2,0.8., enter "cash accr "terminal funding" and identify a factuarial assumptions. Describeratural assumptions are made values of the assumptions, but it these numeric values. Also, desactuarial assumption. For plans funding. Provide the following it.	the method used to determine the actuardal value of methods and periods used, if any. For plans fixted sunding?. For plans fixted under 7,2,0,F, enter to emortization methods and periods used, if any, the emortization methods are periods used, if any, the emortization methods are which significant for each plan. Do not include the current numerio possible a description of the basis used for decembing orbit the critical used to sessiate the validity of an under 7,2,0,8, or 7,2,0,F, enter "not applicable".			
	0000	actuarial assumptions are made values of the assumptions, but a those numeric values. Also, des actuarial assumption. For plans funding. Provide the following	for each plan. Do not include the current numeric provide a description of the basis used for determining cribe the criteria used to evaluate the validity of an under 7.2.0.8, or 7.2.0.F., enter "not applicable".			
	c.		oformation on the funding practice for the costs of the			
	C. Funding. Provide the following information on the funding practice for the cost plan: (For plans under 7.2.0.8, or 7.2.0.F., enter "not applicable".)					
		e.g., full funding of the a rules.  2. Briefly describe the fund 3. Are all assets valued on yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of			
	D.	Basis for Cost Computation, Inc. es:	Scale whether the cost for the segment is determined			
		An allocated portion of t     A separately computed i     those segments.	the total PRB plan cost PRB cost for one or more segments. If so, identify			
	<ol> <li><u>Forleitability</u>. Does each participant have a non-forleitable contractual right to the benefit or account balance? If no, explain,</li> </ol>					
	Z.	Not applicable, proceed	to item 7.3.0.			

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes 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 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) 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: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD persont of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

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

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

VII - 5

## COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journace Rating Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable B.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan sponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred 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 these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this argument or business units: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occupied and the account is fully funded Costs charged when occupied and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST			
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item description					
7.5.0	Employee St that are cha	ock Ownership Mans (ESOPs). Does rged directly or indirectly to Federal o	your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)			
	A.	Yes (Proceed to Item 7.5.	1)			
	8.	No iProceed to hern 7.6.0	H			
7.5.1	General Plan Information. On a continuation sheet, for all ESOPs provide the following information:					
	A. The plan name					
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ol>					
	C. The plan number as reported on IRS Form 5500, If any					
	Indicate where costs are accumulated:     Its Home office     (2) Segment					
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.					
	F.	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yea or Not.)				
	G.	. Indicate whether the ESOP is leveraged or nonleveraged.				
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If it is determined for those assets that do not have a .			
	E.	dividends, on both allocated and	the accounting treatment for forfeitures and unallocated shares, in the measurement of ESOP by to Federal contracts or similar cost objectives for			
	<ul> <li>Administrative Costs. Describe how the costs of administration of each plan listed an identified, grouped, and accumulated.</li> </ul>					

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and 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 with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/1

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST						
		LOSUME STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
Item No.	Item description								
7.6.1	Continued.								
	Column (3) - Crediting of Dividends and Famed Refunds								
	For e	ach line of coverage lated, enter co	de A, B, C, D, E, Y, or Z, as appropriate.						
	A.	Credited directly or indirectly to F	ederal contracts or similar cost objectives in the year						
	В.		ederal contracts or similar cost objectives in the year						
	c.		to currently reflect the net armual cost of the						
	D,								
	E. Manually Rated - not applicable								
	Y. Other, or more than one 1/								
	Z, Not applicable								
	Column (4) - Projected Average Loss								
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.								
	Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased invariance.								
	<ul> <li>Costs that are based on the contractor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and</li> </ul>								
	c.	practices.  The actual amount of losses are of the period.	considered to represent the projected average loss for						
	Y.	Other, or more than one method.	1/						
	Z.	Not applicable							
	Column (5) - Insurance Administration Expenses								
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.								
	A	Separately identified and accumu	lated in indirect cost pool(s).						
	<ol> <li>Separately identified, accumulated, and allocated to cost objectives eit segment and/or home office level (Describe allocation method on a Cos Sheet).</li> </ol>								
	C,	uded in indirect cost pool(s). (Describe pool(s) on a							
	Continuation Sheet!  D. Incurred by an insurance conter or third party. (Describe accumulation process on a Continuation Sheet).								
	Y.								
	Y. Other 1/2 Z. Not applicable								
	1/ Describe on a Continuation Sheet.								

### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarer Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- 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 solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement 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.)

- Part V Depreciation and Capitalization Practices Part VI Other Casts and Coeffis Part VII Deferred Compensation and Insurance Costs Not Applicable
- 3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

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

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

### **Allocation Base Codes**

- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable A. B. C.
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars
- DEFORE JALMNORDY.
- Direct Labor Hours Machine Hours
- Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(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 pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

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

FORM CASB DS-1 (REV 2/96)

		OUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES					
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
term No.	ham description							
8.3.3	Fesiquel Luc	perses	Aflosation Bass Code					
	tal Major functions, artivities, and elements of cost include							
	63	Description/Make up of the alloca	tion base					
	350		-					
8.4.0	office, identi	<u>taperage</u> . If there are normally want fly on a continuation sheet the classic pittle expense.	ters of expenses from reporting units to this home Scatter of the expense and the name of the reports					
- 4								

COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

	DISC	LOSURE	STATEMENT	NAME OF REPORTING UNIT		
	REQUIRED	BY PU	BLIC LAW 100-679	Notice of Resoluting Gall		
tern No.	Item description					
4.1.0	Continued.			Allocation Base Code		
	2.	90-0				
		(10)	Major functions, activities elements of cost included			
		(6)	Description/Make up of the affocation base:	te .		
				<u> </u>		
4.2.0	that describe selected indi cost objective activities, as if direct labo	e(a) the icase the res. Al- id element or dollars	manner in which G&A exper threefs) used for allocating to, for each category of pos- onts of cost included, and its are used, are fringe benefit	(a), Select among the three categories of pools beloness are allocated. For each category of pools's such poole's expenses to Fedoral contracts or similar list selected, indicate (a) the major functions, of the make up of the allocation baseful. For example is included? If a total cost input base is used, is the usion sheet if a definious appear is required.		
	2000			Allocation		
	Sing	is Poul!	Containing G&A Expenses O	nly Bins Code		
	fal		or functions, activities, and sents of cost included:	_		
		) <del>-</del>				
	(ы	Des	cription/Make up of the alloc	ation base:		
		-				

FORM CASE DS-1 (REV 2/96)

			PART IV - INDIRECT	COSTS
			NAME OF REPORTIN	G UNIT
		tjem (	description	
Continued. Single	e Prol C	ortaining Both GSA and No	n-G&A Expenses	Allecation Base Code
tab	Major	functions, activities, and nts of cost included:		
(6)	Descr		rtion base:	
Special Allocations			Allocation Base Cod	
1.	_			-
	(a)			
	њ	Description/Make up of t	he allocation base:	
2.			_	-
	(a)	elements of cost include	±.	
	(64)	Description/Make up of	the allocation base:	
1				
	Continued. Single tal	DESCLOSURE REPORT OF THE PROPERTY OF THE PROPE	Continued.  Single Pool Containing Both G&A and No dements of cost included:  (a) Major functions, activities, and elements of cost included:  (b) Description/Make up of the allocal special Aflocations  1.  (a) Major functions, activities elements of cost includes  (b) Description/Make up of the allocal speci	DESCRIPTION NAME OF REPORTING  THE MAJOR PUBLIC LAW 100-679  Them description  Continued.  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  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:

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

No.	Item descript
4.3.0	Service Center and Expense Pool Allocation Bases.

Service centers are dependent or other functional units which perform specific technical and/or administrative services primarily for the brankli of other units within a reporting unit. Expense pools are pools of indirect costs that we eshouted primarily to other units within a reporting unit. Examples of zervice centers are determined centers, never content of the processing centers, reproduction services and conversations services. Examples of expense pools are use and occupancy pools and fringe benefit pools.

### Cetosory Code

Satesony Code

Generally, costs incurred by such centers or posts are, or can be, charged or allocated 51 partially to specific fixed cost objectives as direct costs and partially to other indirect cost posts (such as a manufacturing overhead pool for subsequent realiscation is award fixed cost objectives, refurnd to borain as Category "A", and (6) soly to several other indirect cost pools truch as a manufacturing overhead pool, engineering overhead pool and GMA superus pool for subsequent realiscation to several final cost objectives, referred to ferrain as Category "B".

Some service certiers or expense pools may use predetermined billing or conting rates to charge or afforcate the costs (Rate Code A) while others may charge or afforcate on an actual basis (Rate Code II).

List all the service centers and expense pools and error in column (1) Code A or B to indicate the category of pool. Exter in Calarin (2) one of the Allicention Base Code A through F, or Y, Intel on Propg. to indicate the base used for charging or allocating service center or expense pool costs. Exter in Column (2) Risc Code A or B to despite the cacing method used. Also, for each of the cartiers and pools indicate did the major hardfords, and elements of cost incharted, and of the cartiers and pools indicate did the major hardfords, and elements of cost incharted, and the pools in the cartiers and pools in the cartiers and pools indicate the cartiers and pools in the cartiers are cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cartiers and pools in the cart

	ice Center or series Pool	Category Code 111_	Base Code JZL	
-		_	-	
(40)	Major functions, activities, and disminits of cost included:			
84	DescriptionMake up of the allocation base:			
-		-	-	
(4)	Major functions, activities, and elements of cost included:			
	100 Section 200 - AAC 500 Section			
0.0	Description/Make up of the effocation base:			

FORM CASE DS-1 (REV 2/96)

REQUIRED BY PUBLIC LAW 100-679  RAME OF REPORTED UNIT  Been description  Trestment of Variances from Artesi Cost (Undersbesstion or Destructuration). Where predetermined billing of costing rates are used to charge costs of service centers and expense poels to Federal contracts or other half cast pools flats Cost A in Column (1) of them 4.3.66, variances then actual costs are: (Mark the appropriate Benth) and if make then one is marked, explain on a confusation where;  A. Provated to usors on the bosts of charges made, et least once annually V. Duboris 1,7 c. Service center in the service out positif at least once annually V. Service center in the applicable to reporting unit  4.5.0 Application of Overhead and GAA Retter to Sectified Transactions or Costs.  This item is directed to ascentishing your precise in special situations where, in Sec of establishing a segment elefacet cost peol, affection is made from an established centred or GAA pool et a rethan the normal hall east for that pool. In the case of such a special electric, the terms "less than that rate" or more than \$14 sams "abusine to use of such a special electric, the terms "less than that rate" or more than \$14 sams for that pool. In the case of such a special electric, the terms "less than that rate" or more than \$14 sams for the precise in the pool. The terms do say peoply is electroned by such activities, etc., a sequesta indicent each pool and have are used and the refer such activities to fewer than the "who can" rate.  For each of the transactions or costs fored below, enter see of the following codes to leafer the position of that the position of that that the position is that transaction or cost. If Code A, full rate, in annual, Kently on a comission is whet the position imported and the true 4.1.0, 4.2.0, and 4.3.0, which are		COST ACCOUNTING STANDARDS ROARD	PART IV - INDIRECT COSTS				
A		REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
1.4.4.0 Yesetment of Variances from Aquest Cost (Underschootstein or Overstanderties). When producement billing of costing rates are used to drawp costs of anvive centers and expense pools to Federal centrants or other look and produced the costs are: (Mark the appropriate Brotil and finance than one is marked, explain on a condessation sheet.)  A. Provated to use on the bods of charges made, at least once among the product of the cost of charges made, at least once among the V. (Chortil 1).  A. Provated to use on the bods of charges made, at least once amongly V. (Chortil 1).  A. Collection of Quadrant and GAA Stees to Secrified Transactions or Costs.  This ham is directed to amonatology year precise in special stations where, in Sau of establishing a separant electric cells peed, allocation is rande from an established evertual of GAA pool at a station of the terms of the secret of the secret of the product of the product of the product of the secret o	era.	hor	n description				
7. Cutoria 1/2  2. Service center is not applicable to reporting unit  2. Service center is not applicable to reporting unit  Acclination of Oreshard and CAA Reten to Sectified Transactions or Costs.  This item is directed to associationing year precise in special situations where, in Sec of establishing a sequence before cent people allocation is made from an established centred or 60A pool at a state when the remove high state in that pool. In the case of such a special electricit, the terms "less than hall rate" or "more than hall read abundance where, as is some cases or of risk are certificit, etc., a sequente indicent each pool and have are used and the relationship of the such activities to lower than the "wholesal" rate.  For each of this transactions or costs feeled below, entre see of the following codes to electron indicently one consistion sheet the pool to appeted under from 4.1.0, 4.2.0, and 4.3.0, which are applicable. If Codes is or C, loss than or more than the hall rate, is entered, describe on a continuation sheet major types of expenses that are covered by such entries.  Bats Code  A. Full rate  B. Special adocution at less than full entre  D. No overhead or GAA is applied  Z. Transaction or cost is not applicable to expending unit  Transaction or Cost to Which  Indicent Costs Mars he Alberted  (a) Subsentract costs  B. Selection of costs Alberted  (a) Subsentract costs  (b) Self-constructed dispensible materials  (c) Government-familied materials  (d) Interreposited transfers out  (e) Interreposited transfers out  (e) Interreposited transfers out  (e) Interreposite covers to a status that one count is excluded.)  (f) Other transactions or costs (base Octs) and the rete is applied. List such transactions or costs to a continuation sheet, and for each describe the major types of expenses are included.)  (g) Other transactions or costs (base Octs) and are to the fiftee.	4.4.0	ocating rates are used to sharpe costs of service on sest pools flate Cede A in Column 131 of Nem 4.34 Small and if more than one is marked, explain on a A. Provisted to usors on the br	tions and expense peods to Foderal contracts or other indiril, (), walkinges from actual costs are: (Mark the appropriate continuation sheet.) sats of charges mode, at least once amountly				
This item is directed to ancertaining year precise in special situations where, in lieu of establishing a separate indirect cost peol, allocation is made from an established certical or GSA pool at an other than the normal high sate for that pool. In the case of such a people after than the internet high state in that pool. In the case of such a special effective, the terms "less than high rate" or "more than high rate" should be used to describe the precise. The terms de sagt apply to situation where, we in some case of off-size extrivien, etc., a sequents indirect exect pool and have are used and the rate for such activities in the case of the following codes to indicate your indirect cont effection precise with respect to that transaction or cast. If Code A, full rate, is arrand, identify on a continuation sheet the positial reported under from 4.7.9, 4.2.0, and 4.3.9, which are applicable. If Codes & G. C, loss than or more than the full rate, is entered, describe on a continuation sheet major types of expenses that are covered by such enter.    Batt. Code   A. Full rate   B. Special adocution at less than full enter   D. No everlead or GSA is applied   Z. Transaction or cost is not applicable to reporting unit.    Transaction or Cost to Which   Rate   B. Special adocution at less than full enter   D. No everlead or GSA is applied   Z. Transaction or cost is not applicable to reporting unit.    Transaction or Cost to Which   Rate   B. Selecentract costs		Y. Otherbi 1/					
establishing a separate indirect cest peol, allocation is made from an established certified or (SA pool et al. other than the remote high state is that pool. In the case of such a special effective, the terms "less than hal state" or "more than high rate" should be used to describe the practice. The terms do agit apply to situations where, as is some cases of children exteriblen, etc., a sequente indirect each pool and have are used and the relationship to the such activities to flower than the "in-chance" rate.  For each of this transactions or costs feeted below, entre see of the following codes to before your indirect cont allocation precision with respect to that transaction color. It Code A, full rate, in amount, it is a contract, it codes to come the pool of approach under from 4.1.0, 4.2.0, and 4.3.0, which are applicable. It Codes is or C, loss than or more than the full rate, is entered, describe on a continuation short major types of expenses that are covered by such entre.  Bats Code  A. Full rate  B. Special adocution at less than full rate  C. Special effection or Cost to Which Indicate Costs. Man be Affected  C. Special effection or Cost to Which Indicate Costs. Man be Affected  Selectation or Cost to Which Indicate Costs. Man be Affected  (a) Selectation or Cost to Which Indicate Costs. Man be Affected  (b) Selectation or Cost to Which Indicate Costs. Man be Affected  (c) Government-familied materials  (d) Selectation of amost the Costs. In the cost of a cost of the cost or interestion of amost the Labor on installation of amost the Costs. In the cost of the cost of a cost of a cost of the cost of a cos	4.5.0	Application of Overhead and CAA Recents Specifies	Transactions or Contr.				
indicate your inclined cost affection precision with respect to that transaction or cost. If Code A, full rate, in ammend, Kindfly on a continuation shout the pools in general under time 4.10, 4.20, and 4.30, which are applicable. If Codes it or C, loss than or more than the full rate, is entered, describe on a continuation shout major types of expenses that are covered by such a rate.    Rate Code   A. Full rate		establishing a separate indirect cost pool, affection is made from an established co-wheel or GAA, pool of a ref- char than the normed jul asset for that pool. In the case of such a special electrice, the terms "less than full stat" or "more than \$40 stat" should be used to describe the precision. The former de againgly the situations where, as is some cause of off who estimate, with, a sequence indirect even pool and bears are used and the ratio					
A. Full rate  8. Special allocation at item then full rate  9. Special allocation at item then full rate  1. Transaction or Cest to Which  Extraction or Cest to Which  Indicate Cests Man be Allocated  5. September of cests  6. Se		ledicate your indirect cost affectation precision with respect to that transaction or cost. If Code A, full rate, it among, iterative a continuation of continuation sheet the positiol reported under from 4.1.0, 4.2.0, and 4.3.0, which are populated, if Codes & or C, less than or more than the full rate, is entered, describe on a continuation sheet if					
8. Special attaction at least than feld inter D. No overfeed or GlAt is applied Z. Transaction or cost is not applicable to reporting unit:  Transaction or Cest to Which professor and the second of the Solicentract costs and applicable to reporting unit:  Solicentract costs		major types of expenses that are covered by such a	the full rate, is entered, describe on a continuation short tests.				
Solicent Nam be Alberted  Solicentricit conts  Disconstruct conts  Disconstruct destrict  Contracted destricted  Solicentricit destricted  Solicentricit destricted destricted  Solicentricit destricted destricted  Disconstructed despreciable activities  Disconstructed destricted destricted  Disconstruction of aments  Disconstruction of treatments (Alberta destricted  Intervergedized solic treatments (Alberta destricted  occupied destricted destricted destricted  treatment to federal et destricted destricted  treatment to federal convincte es destricted on the contract of the destricted objectives. If the charge is based an cost, indicate  whether the transferor's GAA regiones are leckeded.)  Content transactions or costs (before Code B or C or this  Sou is there are other transactions or costs to which  other less than fail rots or more then full rate is applied. List such transactions or costs on a  continuous sheet, and for each describe the major  types of expenses covered by such a rate. If there		major types of expenses that are covered by such e	reta.				
bedient Casts Mer Re Allected  fail Subsectivate casts (In Perturned Labor (In Perturned Labor (In Perturned Labor (In Perturned Labor (In Cast) (In International Perturned Per		major types of expenses that are covered by such a  A. Full rate  B. Special adocurion at less than full rate	nets.  Bata Code  C. Special offication at more than hall rate D. No overhead or GAA is applied				
But Parchased Labor  (60 Government-described matrixish  (61) Self-constructed depreciable assets  (62) Ut size work  (62) Off size work  (63) Intercorporalization of amosts  (64) Intercorporalization treations out  (64) Intercorporalization treations in julius indicate on a  confluencian should treat the bests used by you an trensfere  to change the cost or price of interspresistation  transfers to Federal contracts or sixelization to the cost objectives. If the charge is based on cost, indicate  whether the transfers's G&A regences are included.]  (6) Other transactions or costs (before Code B or C on this  Bits if there are other terrescotions or costs to which  other less than full rate or more then full rate is  applied. List such transactions or costs on a  continuous or costs on a  continuous short, and for each describe the major  types of expenses covered by such a rate. If there		major types of expenses that are covered by such a  A. Full rate  B. Special absorption at lens than hall rate  Z. Transportion or cost	nets.  Exts Code  C. Special effection at more than full rate D. No overhead or GSA is applied is not applicable to reporting unit				
(6) Government-familished institution (8) Belf-constructed dependable assets (8) Belf-constructed dependable assets (8) Off-site work (9) Interespectational transfers out (9) Interespectational transfers out (9) Interespectational transfers out (9) Interespectational transfers out (9) Interespectational transfers out (9) Interespectational transfers out (9) Interespectational transfers out (9) Interespectational transfers out (9) Interespectational (9) Other transfers or control to selected out (9) Other transfers or control torice Cede B or C or (9) (9) Other transfers or control torice Cede B or C or (9) (9) Other transfers or control torice Cede B or C or (9) (9) Other transfers or control torice Cede B or C or (9) (9) Other transfers or control torice to which (9) Other transfers or control to which (9) Other transfers or control to the Cede B or (9) Other transfers or control to the Cede B or (9) Other transfers or control to the Cede B or (9) (1) Other transfers or control to the Cede B or (1) Other (1) Other transfers or control to the Cede B or (1) Other (1) Other transfers or control to the Cede B or (1) Other (1) Other transfers or control to the Cede B or (1) Other (1) Other transfers or control to the Cede B or (1) Other (1) Other transfers or control to the Cede B or (1) Other (1) Other transfers or control to the Cede B or (1) Other (1) Other transfers or control to the Cede B or (1) Other (1) Other transfers or control to the Cede B or (1) Other (1) Other transfers or control to the Cede B or (1) Other (1) Other transfers or control to the Cede B or (1) Other (1) Other transfers or control to the Cede B or (1) Other (1) Other transfers or control to the Cede B or (1) Other (1) Other transfers or Cede B or (1) Other (1) Other transfers or Cede B or (1) Other (1) Other transfers or Cede B or (1) Other (1) Other transfers or Cede B or (1) Other (1) Other transfers or Cede B or (1) Other (1) Other transfers or Cede B or (1) Other (1) Other transfers or Cede B or (1) Other (1) Other transfers or Cede		major types of expenses that are covered by such a  A. Full rate B. Special advection at less than full rate Z. Transaction or cost Transaction or Cost to Which	nets.  Rate Code  C. Special offscation at more than hall rate D. No overhead or GLA is applical in not applicable to reporting unit  Rate				
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gat interdependential transform in (Albas indicate on a configuration should the basis used by you an transform or configuration wheat the basis used by you an transform to configuration when the basis used by you an transform to federal contracts or similar out of configuration of transform to federal contracts or similar out or conf. (Since the contracts whether the transform's GAA expenses are included.)  (ii) Other transactions or contrit (Enter Code B or C on this fine if there are other transactions or contrit to which either less than hell note or more then the less in applied. List such restrictions to contrib the relation of contributions should be contributed to the relation of expenses wheel, and for each describe the relation types of expenses covered by such a rate. If there		major types of expenses that are covered by such a  A. Full rate B. Special adocution at less than full rate Z. Transaction or cost Transaction or Cost to Which Indianat Costs Man be Alberted  6ab Subcestract costs BD Purchased Labor 6b Government-benefit materials 6d Set-contract costs Set	nets.  Rate Code  C. Special offscarion at more than hall rate D. No overhead or GMA is applied in not applicable to reporting unit  Rate Code				
continuation shout the besid used by you an transferred to charge the cost or price of interpreductional transfers to Federal contracts or similar cost. objectives. If the charge is based on cost, indicate whether the transferror's GSA superates are included.]  (i) Other transactions or costs there beds to or G or this limit of there are other breviation for costs to which other less than but note or more then had not or more than had not or more than had not or incurs to which other less than but note or more than had not or access on a costs on a cost of the costs of a cost of the costs of the		major types of expenses that are covered by such a  A. Full rate  B. Special absorption at lens than full rate  E. Transportion or cost  Transportion or Cost to Which Indiana Costs Mark to Allected  to Subsectivat costs  BD Purchased Labor  Government-benichted materials  oil Self-constructed depreciable souts  to Labor up institution of most to  to Labor up institution of most to	nets.  Rate Code  C. Special offscarion at more than hall rate D. No overhead or GMA is applied in not applicable to reporting unit  Rate Code				
objectives. If the charge is based on cost, indicate whether the transferra" G&A superses are included.]  (i) Critical transactions or costs (Enter Code B or C on this Size if these are other intersections or costs to which either less than less rote or more then fide rate is applied. Liet such transactions or costs on a continuation sheet, and for each describe the major types of superses covered by such a rate. If there		major types of expenses that are covered by such a  A. Full rate  B. Special absorption at less than hall rate  E. Transportion or Cost to Which before Costs Man Re Alberted  fol Subvestment costs  B) Purchased Labor  Go Covernment-benefit motivists  (d) Seif-constructed depreciable souts  (e) Seif-constructed depreciable accuse  (e) Off-site work  (e) Intercorporalizations function out	Rate Code  C. Special effection at more than hull rate D. No overhead or GSA is applied in our applicable to reporting unit  Factor Code				
either less than full note 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		major types of expenses that are covered by such a  A. Full rate B. Special adocution at less than full rate E. Transaction or cost Transaction or Cost to Which indicat Costs Man be Alberted  6a) Subcontract costs BD Purchased Labor 6b) Government-beneficial assets 6a) Purchased Labor 6b) Self-contracted depreciable assets 6a) Labor on installation of smooth 6b) Off-site work 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalizational transfers out 6c) Intercorporalization of the full contract of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the contract of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporalization of the ord intercorporal intercorpor	Parts Code  C. Special offication at more than tuil rate D. No overload or GAA is applied in not applicable to reporting unit  State Code				
		major types of expenses that are covered by such a  A. Full rate  B. Special electrics at less than full rate  E. Transaction or Cost to Which inclined Costs Mere he Albertiel  to Purchased Labor  60 Government-beninded materials  51 Self-constructed depreciable asset  52 Labor on installation of series  61 Off the work  52 Intercognitional transfers out  53 Intercognitional transfers out  54 Intercognitional transfers out  55 Intercognition about the basis used  56 out they the cost or price of sites  57 transactions or cost the terrature of the cost of the cost  58 August 15 the charge is based  whether the transfers's G&A says  68 Other transactions or cost titute	Tests. Code  C. Special offication at more than tuil rate D. No eventued or GAA is applied is not applicable to reporting unit  Factor Code  In this product on a by you as trensfered appreciational solar root on cost, fusicate mass are included.] Code B or C on this				
		major types of expenses that are covered by such a  A. Full rate  B. Special adocution at less than full rate  E. Transaction or Cost to Which inclinat Costs Mars he Alberted  to Pruchased Labor  60 Government beninded materials  61 Purchased Labor  60 Government beninded materials  61 Del constructed depreciable asset  for the seath  62 Intercognizations of servet  63 Intercognizations therefore out  64 Intercognizations therefore out  65 Intercognizations about the basis used  66 Intercognizations the output of sets  67 Intercognizations the cost of the sets  68 Intercognizations of the sets used  69 Intercognizations of the sets used  60 Other transactions or costs (between  60 Other transactions or costs (between  60 Other transactions or costs (between  60 Other transactions or costs (between  61 Intercognization or more to  62 applied. List such transactions or  63 one for each of  64 or sets of the for each of  65 or costs one for sets or  65 or costs of the for each of  66 or costs of the costs of the costs  67 or more than 160 or or more to  68 or costs of the for each of  69 or costs or for each of  60 or costs or for each of  60 or costs or for each of  61 or costs of  61 or costs of  62 or costs or for each of  63 or costs or for each of  64 or costs or for each of  65 or costs or for each of  66 or costs or for each of  67 or costs or for each  68 or costs  68 or costs  69 or costs  69 or costs  69 or costs  60	Rate Code  C. Special ofecation at more than that sate D. No overlined or GAA is applied is not applicable to reporting unit  Factor Code  In single-code to the code of the c				

	COST ACCOUNTING STANDARDS BOARD			PART IV - INDIRECT COSTS			
	NEOURE	LOSURE BY PUS	STATEMENT LIC LAW 100-679	NAME OF REPORTING UNIT			
tem No.			ltem :	description			
4.6.0	requirements	for the a ocable m R&D and	plocation of IR&D and B&P anufacturing, engineering. : B&P projects were under co	and Bid and Proposal (B&P) Costs. Definitions of and costs are contained in 48 CFR 9904.420. The full and/or other overhead is applied to IR&D and B&P contract, and the "burdened" IR&D and B&P costs are			
	<ul> <li>Allocated to Federal contracts or similar cost objectives by means of a composite pool with G&amp;A expenses.</li> </ul>						
			Allocated to Federal cont separate pool.	racts or similar cost objectives by means of a			
	C.		Transferred to the corpor benefiting segments.	rate or home office level for reallocation to the			
	Υ.	81_5	Other 1/				
	Z Not applicable						
4.7.0	Cost of Crottal Committed to Facilities. In accordance with instructions for Form CASE CMF, undustributed facilities capital items are allocated to overhead and G&A expense pools: (Mark one.)						
	Α.	_	On a basis identical to that used to absorb the actual depreciation or amortization from these facilities; land is assigned in the same monner as the facilities to which it relates.				
	n.		amortization from these	to that used to absorb the actual depreciation or facilities. (Describe on a continuation short the of the allocation process.)			
	C.	200	By the "alternative alloca CASB-CMF.	ation process" described in instructions for Form			
	z.	_	Not applicable.				
	11 David	e co s C	antinuation Sheet.				

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES						
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT						
No.	ltem é	Item description						
	Part V	natructions						
	Where a home office either establishes proceed in this Part or incurs and then allocates to complete this Part to be included in the submissi General Instructions.	actices or procedures for the types of costs have costs to its segments, the home affice may on by the segment as indicated on page $\Theta$ 4						
5.1.0	Depreciping Tangible Assets for Government Contract Cooling. (For each of the asset categiated on Page, enter a code from A through H in Column (1) describing the method of deprecipation (Code F for assets that are expensed;) a code from A through C in Column (2) describing how deprecipation methods or use charges are applied to properly units, and a Code A, B or C in C (4) indicating whether or not residual value is deducted from the total cost of deprecibile as Enter Code Y in each column of an asset category where another or more than one method is Enter Code X in Column (1) only. (In an asset category where another or more than one method is Enter Code X in Column (1) only. (In an asset category)							
	Column (1) - Oppreciation Method Code	Column (2)-Useful Life Code						
	A. Streight Line     B. Declaring halonce     C. Same-of-the years digits     D. Machine hours     E. Unit of preduction     F. Expensed at acquisition     G. Use charge     H. Method of depractation used under the applicable laborated forces theselects     Y. Other or more than one method 31     Z. Asset category is not applicable.	Replacement experience educated by expected changes in periods of sactalvess     Terms of Leave     Continues on the backs of Asset Guidelines under letternal Revenue Processines     Cother, or more than one method 1/						
	Column (3)-Property Units Code	Column (4)-Residual Value Code						
	A. bedividual tarits are economial for separately     B. Applied to groups of accets with similar service lives     C. Applied to groups of accets with verying service lives	Residual value is estimated and disducted     Residual value is overed by the disperciation method is g. declining balance     Residual value is estimated but not deducted in soordance with the						

## PART V - DEPRECIATION AND CAPITALIZATION PRACTICES COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENY REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT No. Item description Depreciation Useful Properly Method Lile Units Code Code Code [1] [2] [3] 5.1.0 Continued. Residual Value Code (1) Asset Category Land improvements Building Building improvements Lanabudi improvements Machiney and equipment Fundancy and equipment Fundancy and equipment Fundancy and equipment Foreign and trucks Programming/reprogramming costs Protess and dies Tools Other depreciable most categories Emer Code Y on this like if other asset categories are used and enumerate on a continuation abest each such asset certainy and the applicable codes. Otherwise enter Code Z.) Depreciption Practices for Starting, Financial Accounting, and Instant Tax. Are depreciation practices the same for costing Federal contracts as for financial accounting and income too? (Mark either (A) or (B) on reck lines under Financial Accounting and income Tax. Not-for-profit organizations need not complete this item.) 5.2.0 A. Yes B. No **Enancial Accounting** (a) Methods A. Yss (b) Useful lives

FORM CASE DS-1 (REV 2/96)

(c) Property units
(d) Residual values
Income Tax

(e) Methods
(f) Useful lives
(g) Property units
(h) Besidual values

V-2

Item No.	REQUIRED	BY PUB	STATEMENT LIC LAW 100-679				
No.				NAME OF	REPORTING UNIT		
		Hem description					
5.3.0	Section Section 1	5	Company with the second				
.755	fully Deprecia (Mark pne.)	ated. Ass	ats. Is a usage charge for	fully depreciated	assets charged to Federal contracts		
	Α.		Yes 1/				
1 3	В.		No				
	Z. Not applicable						
5.4.0	Treatment of the appropria	Gains is te line(s)	nd Losses on Disposition o and if more than one is m	f Depreciable Pro orked, explain or	garty, Gales and losses are: (Mark n a continuation sheet.)		
	Condited or charged currently to the same overhead or G&A pools to will depreciation of the assets was charged.						
	Taken into consideration in the depreciation cost basis of the new item where trade in is knowed.						
	C. Not accounted for separately, but reflected in the depreciation reserve account						
	γ.	Y Otherisi 3/					
1 8	Z Not applicable						
5.5.0	Contribution or Expensions of Societies Costs. (Mark one line on each item to indicate your practic regarding exploitation or expensing of specified costs incurred in connection with capital assets, the same specified cost is constitued expensed and sometimes explained, mark both lines and describe on a continuation sheet the circumstances when each method is used.)						
	Çı.	9		. Expressed	B. Capitalized		
	(a)	Freigh	nt in	-			
	061	Sales	taxes	-	_		
	(c)	Escis	e taxes		11		
	140	Archi	tect-engineer from		-		
	(e)	Overt	haults (extraordinary repairs		33		

# 

FORM CASB DS-1 (REV 2/96)

V - 4

		UNTING STANDARDS BOARD							
		LOSUILE STATEMENT BY PURLIC LAW 100-679	NAME OF REPORTING	UNIT					
tem No.		ltem o	fescription						
	99 TS	Part M	Instructions						
		re a home office either establishes p							
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	sts to its segments, the hom	e office may	complete				
6.1.0	each column	thereging and Crediting Vacation, Holi of Items 6.1.1, 6.1.2, 6.1.3 and 6. or unpaid vacation, holiday, or sick p sheet.)	1.4 to indicate the method is	ised to charg	e, or credit				
	2000			Salar	ied				
الوروب	1227 6-72-72	201020200	2001000	Non-					
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1.				
	A.	When Accrued (earned)	200	200	825				
	В.	When Taken	-						
	Υ.	Otherix) 2/	22.5	-					
6.1.2	Charges for Holiday Pay								
	Α.	When Accrued (carned)							
	8.	When Taken							
	Υ.	Other(s) 2/		-	-				
6.1.3	Charges for	Sick Pay							
	Α.	When Accrued (earned)							
	В.	When Taken			1200				
	Y.	Otherical 2/	-						
6,1,4		Inused or Unpaid oliday, or Sick Pay							
	Α.	Credited to Accounts Originally							
	В.	charged at Leact Once Annually Credited to Indirect Cost Pools	-						
	c.	at Least Once Annually Comied Over to Future Cost	-	335.78					
		Accounting Periods 2/	<u> </u>		described.				
	Y.	Other(s) Z/		-					
	Z.	Not Applicable			-				
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act.								
		the definition of Non-exempt and Ex C. 206.	empt salaries, see the Fair L	abor Standan	s Act, 29				

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

		E STATEMENT					
	REQUIRED BY P	JBLIC LAW 100-679	NAME OF REPORTING UNIT				
Hem No.	Item description						
6.2.0	Federal contracts:	Supplemental Unemployment (Extended Lavoff) 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.)					
	Α.	When actual payments a	ne made directly to employees				
	8	When accrued (book acc	mal or funds set aside but no trust fund involved)				
	C. When contributions are made to a nonforfeitable trust fund						
	D						
	Y	Other(s) 1/					
	Z	Not applicable					
63.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other	normal turnover severance pay and early retirement perfinent procurement regulations, which are charged used on: DMark the appropriate linets) and if more than				
	A	Actual payments made					
	B	B Accrued amounts on the basis of past experience					
	c	C Not charged					
	Y	Otherisi 1/					
	z	Not applicable					
6.4.0	incidental or miscel setting services, wh	laneous receipts, such as re-	a) to indicate the method used to occount for renues from renting real and personal property or effected to Federal contracts. If more than one is				
	The entire amount of the receipt is credited to the same indirect cost pools which related costs have been charged.						
	B. Where the amount of the receipt includes an allowance for profit, the cost related port of the receipt is credited to the same indirect cost pools to while stated costs have been charged; the profits are credited to Other (Miscellaneous) Income.						
	C The entire amount of the receipt is credited directly to Other (Miscellane Income						
	Y Other(s) 3/						
1	z	Not applicable					
	1/ Describe on a C	ontinuation Sheet.					

FORM CASS DS-1 (REV 2/96)

VI - 2

	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT			
item No.		Item d	escription			
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 linefel to indicate the practice followed in accounting to the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)					
	Α		o an employee-welfare organization or fund; such & applicable costs such as depreciation, heat, light			
	B	그는 그렇게 하다가 하다 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데				
	c					
	D	D Proceeds are credited to Other (Miscellaneous) Income				
	Y	Otherist 1/				
	z	Not applicable				
	1/ Describe on a C	Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates 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.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of parallel plans where costs are charged to Federal contracts or similar cost objectives: (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

FORM CASE DS-1 IREV 2/961

1/ Describe on a Continuation Short.

V8 - 1

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT			
Item No.		Hern d	lescription			
7.1.1	General Plan I	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following			
	A.	The pion name				
	<ol> <li>The English Martification Humber (CM) of the plan aponaor as reported on IRS Form 5500, if any</li> </ol>					
	C.	The plan number as reported on HS (	Form 5500, if any			
	D.	is there a funding opency established	for the plan?			
	E. Indicate where costs are accumulated: (1) Hares Office (2) Segment					
	F.					
	targest dollar sheet the bas fiscal year. O three plans, is	amounts of costs charged to Faderal con is for the contribution (including treatmo If there are not more than three plans, po	, or 7.1.0.8.2.c., for those plans which represent the intents, or dimiler cost objectives, therefore on a continuation of of dividends, credits, and benighted long and continuation ende information to a did up plans. If there are more than plant that in the appropriate account for at foost 90 percent is segment or business unit.)			
	7.	Not applicable. (Proceed to I	ten 7.1.3)			
7.1.3	Defined-Benefit Henfal. Where rumorous plans are licted under 7.1.0.8. (saxchaling certain defined-benefit plans teasind as defined-contribution plans reported under 7.1.0.8.2.b. and 7.1.0.8.2.c.), for those plans which appearance the largest define removates of occurs changed on federal convents, provide the information requested before on a continuation share. (If there are not than three plans, provide information for all the plans. If there are not than three plans, provide information for all the plans. If there are an area than three plans, and three plans is the plans of the p					
	Α.	used to value annitary benefits, for a actuarial value of assets. Also, if ap-	ectuarial cost method used, including the cost methodial aids plan, learned the method send to determine the filesies, would whicher normal cost is developed as a low salary. For plane listed under 7.1.0.8.1.b., enter "pay-on-			
	R.		events or conditions for which significant actuarist. Do not include the current numeric values of the			
		assumptions, but provide a description	or of the basis used for determining these numeric values, skusts the validity of an actuarial assumption. For plans			
	c.	essamptions, but provide a description of the criteria used to we listed under 7.1.0.8.1.b., were "ext Market Value of Funding Access As on the basis of a readily determined when II we, describe haw the mark.	or of the basis used for determining these numeric values, skusts the validity of an actuarial assumption. For plans			
	c. 0.	essuarptions, but provide a description, describe the criteria used to ever listed under 7.1.0,8.15 with "not Market Valus of Funding Agency As- on the basis of a readily determinably valus. If so, describe how the mark- readily determinable market price. If	on of the basis used for determining these numeric values, ideate the validity of an ectuariof assumption. For pinns applicable?. http://www.net.com/pinns/second-pinns/second			
	1000	essarquione, but provide a dendigible Alto, decorable the citized under 7.1.0.8.1 h., write "ext. Market Value of Fordina Austron Austro Austr	or of the basis used for determining these numeric values, instant the validity of an activarial assumption. For plans explication, and are supported to the surface agency are valued to maket price. If yes, indicate the basis for the market et values are determined for these access that do not have or plans that dure? J.1.0.3.1.3., noter "and applicatio", a whether the cost for the segment is determined as:			

PART VII - DEPENDED COMPENSATION

	COST ACCOUNTING STANDARDS BOARD		AND INSURANCE COST	
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Hem o	escription	
7.2.0	Pest retirement Benefits (PRBs) Other than Pensions linckofing 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 retires 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 limits) and enter number of plans.)			
	A. B. C. D. E. Y. Z.	Mercel Used to Statemine Costs Accrusi Agrees Accounting Cash (agrees-you-go) Accounting Purchased Insurance from Capthe Sad I-morance findusing insurance obtained through Capthe Insurant Terminal Funding Other J/ Not Applicable (Proceed to	baurer	
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IRS For RS Form 5500, if any ed reserve extablished for the plan?	

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VII - 3

F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 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 1988 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.

No. 7.2.2 PRS I larger the in informations	Plants). et dollar allomation for	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet, as all the plans. If there are more to all the plans. If there are more to the to the plans with the plans wit with the plans with the plans with the plans with the plans wit	MAME OF REPORTING UNIT  description  ander 7.2.0. for those plans which represent the roll contracts, or other similar cost objectives, provide that there are not marse than three plans, provide than three plans, information should be provided for least 80 percent of those Pittl costs allocable to this the actuarial cost method used for each plan or each the methods used to determine the actuarial value of methods and periods used, if any. For plans fisted sunding." For plans listed under 7.2.0.F., enter the amortization methods and periods used, if any, et the events or conditions for which significant for each plan. Do not include the current numeric powirie a decorption of the basis used for determining orbs the criteria used to evaluate the validity of an under 7.2.0.B. or 7.2.0.F., enter "not applicable".  Intromettion on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".	
7.2.2 PRS I larger the is informations	at dollar aformation for a plans the ent or b A.	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet, as all the plans. If there are more to all the plans. If there are more to the to the plans with the plans wit with the plans with the plans with the plans with the plans wit	ander 7.2.0. for those plans which represent the real contracts, or other similar cost objectives, provide the first are not more than three plans, provide than three plans, information should be provided for least 80 percent of those PHB costs aflocable to this the observed cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any. For plans Fisted sunder 7.2.0.F., enter the emortization methods and periods used, if any, is the events or conditions for which significant for each plan. Do not include the current numeric vasile a description of the basis used for determining orbs the criteria used to evaluate the validity of an under 7.2.0.E. or 7.2.0.F., enter "not applicable".	
the in informations	at dollar aformation for a plans the ent or b A.	amounts of costs charged to Fede in below on a continuation sheet.  of the plans. If there are more to at in the plans. If there are more to at in the aggregate account for at usiness unit.)  Accounted Cost Method, Identify benefit, as appropriate. Include assets, Identify the amortization under 7.2.0.8., enter "cash accounted including" and identify it accounts a country to the control of the assumptions, but it these numeric values. Also, described accountpion. For plans Funding, Provide the following plan: For plans under 7.2.0.8. e	rell contracts, or other similar cost objectives, provide till there are not more than three plans, provide than three plans, information should be provided for least 80 percent of those Pritti costs allocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used. If any, For plans fisted unding.", For plans listed under 7.2.0.F., enter the amortization methods and periods used, if any, et the events or conditions for which significant for each plan. Do not include the current numeric powife a decorption of the basis used for determining orbit the criteria used to evaluate the validity of an under 7.2.0.6. or 7.2.0.F., enter "not applicable". Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".)	
	В.	benefit, as apprepriate. Include assets. Identify the amortization under 7.2.0.8., enter "cash accr "terminal funding" and identify a factorial. Assumetions. Describe causaid accomptions are made values of the assumptions, but a these numeric values. Also, determine the accurate assumption. For plans funding. Provide the following plan: For plans under 7.2.0.8. 4	the method used to determine the actuarial value of a methods and periods used, if any, For plans fisted sunder 7,2,0,F., enter he amortization methods and periods used, if any, or the exercise reconditions for which significant for each plan. Do not include the current numeric provide a description of the basis used for determining orbit the criteria used to evaluate the validity of an under 7,2,0,6, or 7,2,0,F., enter "not applicable", information on the funding practice for the costs of the or 7,2,0,F., enter "not applicable".	
	0000	actuarial assumptions are made values of the assumptions, but these numeric values. Also, de- actuarial assumption. For plans funding. Provide the following plan: (For plans under 7.2.0.8, e	for each plan. Do not include the current numeric reveiled a description of the basis used for determining cribs the critical used to versulate the validity of an under 7.2.0.8, or 7.2.0.F., enter "not applicable", information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".)	
	c.	plan: (For plans under 7.2.0.8, o	r 7.2.0.F., enter "not applicable".)	
		Describe the criteria for a		
		e.g., full funding of the a rules.  2. Briefly describe the fund 3. Are all assets valued on yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of	
	D. Rasis for Cost Computation, Indicate whether the cost for the segment is determ es:			
		An allocated portion of t     A separately computed i     those segments.	the total PRB plan cost PRB cost for one or more segments. If so, identify	
	E. <u>Forfettsbilty</u> , Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.			
	Z.	Not applicable, proceed	to item 7.3.0.	

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes 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 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) 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: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD persont of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

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

- Purchased Insurance from unrelated third party
   Setf-insurance
   C. Purchased Insurance from a captive insurer
   Y. Other 19

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

VII - 5

## COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journace Rating Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable B.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan sponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred 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 these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this argument or business units: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occupied and the account is fully funded Costs charged when occupied and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Item description				
7.5.0	Employee Stock Ownership Plans (ESOPs). Does your organization make constitutions to fund ESOP that are thereod directly or indirectly to Federal contracts or similar cost objectives? (Mark one)				
	A.	Yes (Proceed to Item 7.5.	1)		
	8.	No iProceed to hern 7.6.0	H		
7.5.1	General Plan Information. On a continuation sheet, for all ESOPs provide the following information:				
	A. The plan name				
	<ol> <li>The Employer Identification Number (EIN) of the plan sponger as reported on IRS Form 5500, if any</li> </ol>				
	C. The plan number as reported on IRS Form 5500, 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.	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904-412, (Anxwer Yea or Not.)			
	G.	Indicate whether the ESOP is leveraged or nonleveraged.			
	н.	H. <u>Valuation of Stock or Non-Cash Assets</u> , Are the plan assets valued on the basis of a readily determinable market price? If yes, indicate the basis for the market value. If no, indicate how the market value is determined for those assets that do not have a readily determinable market price.			
	<ol> <li><u>Forteinors and Dividends</u>. Describe the accounting treatment for forteinnes and dividends, on both allocated and unallocated abaves, in the measurement of ESOP coasts charged directly or indirectly so Federal contracts or similar cost objectives for each plan identified.</li> </ol>				
	<ul> <li>J. Administrative Costs. Describe how the costs of administration of each plan listed identified, grouped, and accumulated.</li> </ul>				

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and 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 with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/1

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT			
Item No.		ltem :	Sescription			
7.6.1	Continued.					
	Column (3) - Crediting of Dividends and Earned Refunds					
	For e	ach line of coverage lated, enter co	de A, B, C, D, E, Y, or Z, as appropriate.			
	A.	Credited directly or indirectly to F	ederal contracts or similar cost objectives in the year			
	В.		ederal contracts or similar cost objectives in the year			
	C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance					
	Not crudited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-50(s)(1)(v)					
	E. Manually Rated - not applicable					
	Y. Other, or more than one 1/					
	Z, Not applicable					
	Column (4) Projected Average Loss					
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.					
	<ul> <li>Costs that represent the projected average loss for the period estimated on the busis of the cost of comparable purchased insurance.</li> </ul>					
	B. Costs that are bosed on the contractor's experience, relevant industry experience, and articipated conditions in accordance with generally accepted actuarial principles and practices.					
	c.	C. The actual amount of losses are considered to represent the projected average loss for the period.				
	Y.	Y. Other, or more than one method. 1/				
	Z. Not applicable					
	Column (5) - Insurance Administration Expenses					
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, se indicate how administrative costs are treated.					
	A. Separately identified and accumulated in indirect cost pool(s).					
	<ol> <li>Separately Identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation</li> </ol>					
	Sheet).  C. Nat separately identified, but included in indirect cost profits). (Describe poolfs) on a Continuation Sheeti.					
	D. Incurred by an insurance canier or third party. (Describe accumulation and attention process on a Continuation Short).					
	Y. Other 1/					
	Z. Not applicable					
	1/ Describe on a Continuation Sheet.					

### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarace Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- 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 solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement 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.)

Part V - Depreciation and Capitalization Practices Part VI - Other Casts and Coeffis Part VII - Deferred Compensation and Insurance Costs Not Applicable

3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

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

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars

- Direct Labor Hours Machine Hours
- DEFORE JALMNORDY. Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(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 pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

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

FORM CASB DS-1 (REV 2/96)

		OUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES		
REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT		
term No.		Hern c	Seacription		
8.3.3	Fesiquel Luc	perses	Aflosation Bass Code		
	tal Major functions, estivities, and alements of cost include:				
	61	Description/Make up of the alloca	tion base		
	350		-		
8.4.0	office, identi	<u>taperage</u> . If there are normally want fly on a continuation sheet the classic pittle expense.	ters of expenses from reporting units to this home Scatter of the expense and the name of the reports		
- 4					

## COST ACCOUNTING STANDARDS BOARD

PART IV - INDIRECT COSTS

,				description			
4.2.0	Continued.  Single Pool Containing Both G&A and Non-G&A Exponses				Allocation Base Code		
					-		
	Call	Major					
	(b)	to Description/Make up of the allocation base:					
	101	Descr					
	Spec	Special Allocutions					
	1.	-					
		(a)	Major functions, activiti elements of cost includi				
		њ	Description/Make up of				
	2.						
		(10)	Major functions, activit elements of cost includ	led:			
		661	Description/Make up of				
	1	gav	Description make up to				

IV - 3

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

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT

No. Item description 4.3.0 Service Center and Expense Pool Alscation Bases. Savica centure are departments or other havetonal units which perform specific technical and/or administrative services princely for the breaft of other units within a reporting unit. Expense pools are pools of indused costs that we advanted princely to other units within a reporting unit. Exemples of zervice centers are detain processing centers, reproduction services and communications services. Examples of expense pools are use and occupancy pools and frings benefit pools. Setouary Code

Casseally, costs incurred by such centers or pools are, or can be, charged or allocated \$1 partially to specific fixed cost objectives as direct costs and partially to offer indirect cost pools (such as a manufacturing overhead pool for subsequent reallocation to averall fixed cost objectives, referred to brain as a Caregory "A", and \$61 only to several other indirect cost pools (such as a manufacturing overhead pool, engineering overhead pool, engineering overhead pool and \$6A. superus pool for subsequent reallocation to several final cost objectives, referred to herein as Category "B". Bate Code

Some service centers or expense pools may use produtermined billing or conting state to charge or affective the cents (Rate Code A) while others may charge or affective on an actual basis (Rate Code B).

List all the service centers and expense pools and enter in column (1) Code A or B is indicate the category of pool. Enter in Column (2) one of the Africation Base Code A through P, or Y, brief on Page \_\_\_\_\_ to indicate the base used for charging or effective service center or exposure pool costs. Sister in Column (3) Base Code A or B to describe the cooling matrical used. Also, for each of the carefur and pools indicate (of the major functions, estimates and pools and elements of cost incharted, and (3) the major special residues. Also, for each of the discussion below. Use a constitution should be not if additional special residues.

Service Center or Expense Pool Major functions, activities, and elements of cost included: (b) DescriptionMake up of the allocation base: (a) Major functions, activities, and elements of cost included: (b) Description/Make up of the effection base:

tura No. 4.4.0	REQUIRED BY PUBLIC LAW 100-679					
Na.		NAME OF REPORTING UNIT				
4.4.0	them departs con					
	occling rates are used to charge costs of service centers and expense pools to Federal contracts or other cost pools flete Cede A in Column (3) of them 4.3(b), valences from actual costs are: (Aftark the appropriated) and if make then one is marked, explain on a continuation sheet.)  A. Provided to upon on the basis of charges made, at least once annually 0. At charged or cradited to indirect cost pools) at least once annually 0. Otherois 17.					
4.5.0	Z. Service center is not Application of Overhead and GAA Rates to 3					
	This learn is directed to assortationing your precifies in special situations where, in less of establishing a separate indirect every people discustion is made from an established evertead or GSA pool et a ratio other than the recurred had ease for that pool. In the case of such a special effection, the terms 'less than that state' or "more than \$40 area" should be used to describe the precision. The forms do say largely to Schuddle used to describe the precision. The forms do say largely to Schuddle where, as in some case of off-site activities, etc., a sequests indirect east pool and base are used and the rate for such activities to fever than the "in-board" rate.					
	For each of the transaction or costs fisted below, more size of the following codes to believe whether the solution provides a facilitation and the following solution or cost. If Code A, full rate, is amount, standing on a consistential wheat the position appoints ander from 4.1.9, 4.2.9, and 4.3.9, which are applicable. If Codes 8 or C, loss than or more than the full rate, is entered, describe on a continuation short that may be possible of the code 8 or C, loss than or more than the full rate, is entered, describe on a continuation short that may be consistent that are covered by such a rate.					
		Rate Code				
	A. Full rate  B. Special afocation at lens than for Z. Transaction	C. Special effection at more than full rate of cete D. No everteed or GAA is applied or cost is not applicable to reporting unit				
	Transaction or Cost to Which Indicest Costs May be Allocated	Ruto Code				
	(a) Subcentract costs (b) Purchased Labor (c) Government-hambited even (d) Self-constructed depreciable	de acusts				
	(a) Labor on installation of sec (ii) Off-site work	sets				
	(g) Interorganizational transfer	er in litter indicate on a				
	(g) Interorganizational transfer (h) Interorganizational transfer configuration that the best or charge the cost or price transfers to Federal course objectives. If the charge is	als used by you as transferor a of interogramicational acts or similar nest				

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.	Itom description				
4.6.0	Independent Research and Development (RRD) and Bid and Proposal (RSP) Costs. Definitions of and requirements for the allocation of RRD and BRP costs are contained in 48 CFR 3904,420. The full rate of all allocable manufacturing, engineering, and/or other overhead is applied to RRD and BRP costs as if RRD and BRP projects were under contract, and the "burdened" IRRD and BRP costs are (Mark appropriate linests).				
	Allocated to Federal contracts or similar cost objectives by means of a composite pool with G&A expenses.				
	Allocated to Federal contracts or similar cost objectives by means of a separate pool.				
	C. Transferred to the corporate or home office level for reallocation to the benefiting segments.				
	Y Other 1/				
	Z Not applicable				
4.7.0	Cost of Choital Committed to Facilities. M accordance with instructions for Form CASS-CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark one.)				
	On a basis identical to that used to absorb the actual depreciation or amortization from these foolisies; land is assigned in the same monner as to spelling to which it relates.				
	и.	-	On a basis not identical to that used to absorb the actual depreciation or amerization from these facilities. (Describe on a confinention short the difference for each step of the allocation process.)		
	C.	C By the "alternative allocation process" described in instructions for Form CASE-CMF.			
	z.	_	Not applicable.		
			antinuation Sheet.		

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT

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 allecates these costs to its segments, the home office may complies this Part or be included in the submission by the segment as indicated on page 69 4.

Seneral Instructions.

5.1.0 Depreciation Tampible Assacts for Government Contract Costing. (For each of the assact categories lated on Page \_\_\_\_\_\_ either a code from A through It in Column (1) describing the method of depreciation (Code F for assets that are expensed); a code from A through It in Column (2) describing the basis for determining useful life; a code from A through It 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 Z in Column (1) only, if an asset category where another or emerthed applies.

Enter Code Z in Column (1) only, if an asset category is not applicable.)

Column (1) - Depreciation Method Code

A. Streight Line
B. Describing Relation
C. Summet 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 between the contract of the process

FORM CASE DS-1 (REV 2/98)

1/ Describe on a Continuation Short.

V - 1

	COST ACCOUNTING STANDARD	S BOARD	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES				
	DISCLOSURE STATEMEN REQUIRED BY PUBLIC LAW 10		NAME OF	REPORT	NG UNIT		
tem No.		Item des	description				
5.1.0	Continued.	,	Depreciation Method Code	Useful Life Code	Property Units Code	Residual Value Code	
	Asset Category		(1)	(2)	[3]	(1)	
	(a) Land improvements						
	(b) Building		1		-	-	
	(c) Building improvement		-	_	-	-	
	(d) Leasehold improveme		-	_	_		
	(e) Machinery and equip				_	-	
	(f) Furniture and fixture		-	_	-	-	
	(g) Automobiles and true (h) Data processing equi			-	-		
	5) Programming/reprogr			-	_	_	
	6) Patterns and dies		-	-		-	
	(k) Tools		-		-	15.	
	(i) Other depreciable ma	set categories					
	(Enter Code Y on this accest categories are enumerate on a cons	used and					
	each such easet onto applicable codes. Or Code Z.)	egnry and the					
5.2.0	each such asset cate applicable codes. Or	egary and the therwise enter g. Financial Accountracts as for financial	dal accounting	g and loca	ome tax? [	Mark either (A	
5.2.0	each such einer ete applicable codes. O Code Z.) Depreciation Practices for Castin the same for costing Federal cost or (8) on each line under Financia	egary and the therwise enter g. Financial Accountracts as for financial	dal accounting	g and loca	ome tax? [	Mark either (/ zations need :	
5.2.0	each auch esset etc applicable codes. Or Code 2.3  Depreciation Practices for Costinute asms for costing Federal cost or (8) on each line under Financial complete this item.)  Financial Accounting  (a) Methods	egary and the therwise enter g. Financial Accountracts as for financial	cial accounting	g and loca	ome tax? () rofit organi	Mark either (/ zations need :	
5.2.0	each such asset ette applicable cades. O Code 2.3  Depreciation Practices, for Castin the same for coding Federal cost or (8) on each line under Financia complete this item.)  Financial Accounting	egary and the therwise enter g. Financial Accountracts as for financial	cial accounting	g and loca	ome tax? () rofit organi	Mark either (/ zations need :	
5.2.0	each auch esset etc applicable codes. Or Code 2.3  Depreciation Practices for Costinute asms for costing Federal cost or (8) on each line under Financial complete this item.)  Financial Accounting  (a) Methods	egary and the therwise enter g. Financial Accountracts as for financial	cial accounting	g and loca	ome tax? () rofit organi	Mark either (/ zations need :	
5.2.0	each auch asset ente applicable codes. Or Code 2.3  Depreciation Practions for Costinuth assets for costinus for 600 or each line under Financial complete this item.)  Financial Accounting  (a) Methods  (b) Useful lives	egory and the fourwise entar a. Financial Access tracts as for financial d Accounting and	cial accounting	g and loca	ome tax? () rofit organi	Mark either (/ zations need :	
5.2.0	each auch asset ente applicable codes. Or Code 2.1  Depreciation Practices, for Costinuth assets for costing Federal cost or (8) on each line under Financial complete this item.)  Financial Accounting (a) Methods (b) Useful lives (c) Property units	egory and the fourwise entar a. Financial Access tracts as for financial d Accounting and	cial accounting	g and loca	ome tax? () rofit organi	Mark either (/ zations need :	
5.2.0	each auch asset ente applicable codes. Or Code 2.1  Depreciation Practices, for Costinuth assets for costinus federal cost or (8) on each line under Financial complete this item.)  Financial Accounting  (a) Methods  (b) Useful lives  (c) Property units  (d) Residual valves	egory and the fourwise entar a. Financial Access tracts as for financial d Accounting and	A. Yes	g and loca	eme tax? () rofit organi B. No	Mark either (/ zations need :	
5.2.0	each auch easet eate applicable codes. Or Code 2.3  Depreciation Practices for Costinuth assess for costing Federal cost or (8) or each line under Financial complete this item.)  Financial Accounting  (a) Methods  (b) Useful lives  (c) Property units  (d) Residual values  Income Tax	egory and the fourwise entar a. Financial Access tracts as for financial d Accounting and	A. Yes	g and loca	eme tax? () rofit organi B. No	Mark either (/ zations need :	
5.2.0	each auch esset ente applicable codes. Or Code 2.3  Depreciation Practions for Costinuth assess for costinus for 600 or each line under Financia complete this item.)  Financial Accounting  (a) Methods (b) Useful lives (c) Property units (d) Residual values Income Tax  (e) Methods	egory and the fourwise entar a. Financial Access tracts as for financial d Accounting and	A. Yes	g and loca	eme tax? () rofit organi B. No	Mark either (/ zations need :	

V-2

	COST ACCOUNTING ST		PART V - DEPRECIATION AND CAPITALIZATION PRACTICES			
	REQUIRED BY PUBLI		NAME OF	REPORTING UNIT		
Item No.	Item description					
5.3.0	Fully Depreciated Asset (Mark one.)	z. Is a usage charge for f	ully depreciated	assets charged to Federal contracts?		
	B	Yes 1/ No Not applicable				
5.4.0	Treatment of Gains and the appropriate line(s) a	Losses on Disposition of and if more than one is ma	Depreciable Pro rked, explain or	gerty, Gains and losses are: (Mark n a continuation sheet.)		
		Credited or charged currer depreciation of the assets		overhead or G&A pools to which the		
		Taken into consideration in the depreciation cost basis of the new items, where trade in is irreduced.				
1 1	с	Not accounted for separat	tely. but reflecte	d in the depreciation reserve account		
	¥	Otherisk 1/				
	z	Not applicable				
5.5.0	regarding capitalization the same specified cos	or expensing of specified	easts incurred and sometimes	n each item to indicate your practices in connection with capital assets. If capitalized, mark both lines and method is used.)		
	Cust	Α.	Expressed	B. Cogitalized		
1	(a) Freight	in	-			
2 1	(b) Sales to	ixes	-	_		
	(c) Excise	taxes		1.		
	(d) Anchite	ct-engineer from	0.000	-		
	(e) Overha	uls (extraordinary repairs)	day day?	2		
	1) Procede on a Comm	Constant Phase				

FORM CASS DS-1 IREV 2/961

V-3

		G STANDARDS BOARD			
		UBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Hern description				
5.6.0	addition, alteration of expected life yea If more that your depre- number of	and improvement of de- ers of capitalized assets. In one dollar amount or n dable assets, and enume	aroum dollar amount of acquisition cost or expenditures for preciable assets capitalized, and (b) the minimum number number agains, show the information for the regionity of crate on a continuation sheet the dollar amounts and/or or subcategory of assets involved which differ from those		
	100000000000000000000000000000000000000	Minimum dollar amoun	t controlled		
	1 37	Minimum service life y			
5.7.0	Group or Mass Par which individually Yes is marked, pro	chase. Are group or me are less than the craital vide the minimum aggre	ss purchases foriginal complement) of low cost equipment, ration amount indicated above, capitalized? (Mark one. If gote dollar amount capitalized.)		
	^	Yes			
	1000	Minim	um aggregate dollar amount capitalized		
	E.	No.			

## COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

EQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING
	The second secon

NG UNIT 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 (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, 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, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) | Solaried | | Non-| Hourly | exempt 3/ Exempt 3/ (1) (2) (3) Charges for Vacation Pay 6.1.1 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 (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not Applicable

2/ FORM CASB DS-1 (REV 2/96)

VI - 1

For the deficition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet,

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT				
Hem No.		item description					
6.2.0	Supplemental Unemployment (Extended Lavoff) Benefit Plans, Costs of such plans are charged to Federal contracts: (Mark the appropriate line(x) and if more than one is marked, explain on a continuation sheet.)						
	Α	When actual payments are	made directly to employees				
	В		of or funds set aside but no trust fund involved)				
	C	When contributions are made to a nonforfeitable trust fund					
	D						
	Y	Other(s) 1/					
	z	Not applicable					
63.0	Severance Pay and Early Retirement. Costs of normal tumover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other perfinent procurement regulations, which are charged directly or indirectly to Federal contracts, are based on: Mark the appropriate linets 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						
	Υ.	Other(s): 1/					
	z	Not applicable					
6.4.0	incidental or misce setting services, wi	Raneous receipts, such as reve ten related costs have been all a continuation sheet.)	to indicate the method used to account for nues from renting real and personal property or ocated to Federal contracts. If more than one is				
	^-	<ul> <li>The entire amount of the receipt is credited to the same indirect cost pools which related costs have been charged</li> </ul>					
	B	B. Where the amount of the receipt includes an allowance for profit, the cost-related part of the receipt is credited to the name indirect cost pools to whice related costs hive been charged; the profits are credited to Other (Miscollaneous) hoome.					
	c	C The entire amount of the receipt is credited directly to Other (Miscelland Income					
	Y	Other(s) 3/					
1	z	Not applicable					
	1/ Describe on a C	Continuation Sheet.					

	COST ACCOUNTIN	IG STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS			
		RE STATEMENT UBUC LAW 100-679	NAME OF REPORTING UNIT			
item No.		escription				
6.5.0	Proceeds from Employee Widfare Activities. Employee welfare activities include all of those activities at forth in FAR 31.2. (Mark the appropriate line(s) to indicate the practice followed in accounting to the process from such activities. If more than one is marked, explain on a communities sheet.)					
	Α	Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, hear, light and power				
	B	Same as above, except th	e 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 (Miscellanesus) Income				
	Y	Otherist 1/				
	z	Not applicable				
	İ					
	1/ Describe on a C	Continuation Sheet.				

	COST ACCOR	INTING STANDARDS	BOARD	PART VII - DEFERRED COMPENSA: AND INSURANCE COST		
DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679				NAME OF REPORTING UNIT		
hem No.			Ham des	scription		
			Part VII Je	structions		
	setirement be of deferred of corporate or others may if organizations When a continuation require that of disclose the segment(s) p	nefits edier than pens ompersation, and insu- bome office level, with sour a portion of these I levels.  I the segment beports in sheet, identify the o- entity to complete the methods and technique enterturning Federal con-	ions (including p rance. Some or le others may in costs at the co- ing uniti does no rganizational en applicable partie es used to mene tracts or similar	greent of costs for employee persions to not extrement health benefits, certain gardestions may incur all of these cost cur them at subordinate organizational epocate level and the balance at subord at directly incur such costs. We segment this Part VIII. Each such entity is use, snaign, and allocate south costs to cost objectives. Necessary explanation costs objectives. Necessary explanation costs on continuation when the costs to costs to costs objectives. Necessary explanation costs objectives. Necessary explanation	other types s at the levels. Sail inate or should, or , and should to fully the	
	to achieve that objective should be provided by the entity on a continuation short.  Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII or lacura 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.					
7.1.0	Pension Plons with Costs Charact to Federal Contracts, Identify the types and number of plans whose costs are charact to Federal contracts or similar cost objectives; (Mark appliand enter number of plans.)				f persion Scable lises Number of	
		Type of Per	ision Plan		Plans	
	A.	Defined-Contribution	n Flan (Other th	nen ESOPs (see 7.5.0))		
	1	Non-Qualifie     Qualified	nd			
	1	Z. Quanted				
	В.	Defined-Benefit Pla	п		=	
	8.	Defined-Benefit Pla 1. Non-Cusific a. Costs as	ed - re measured and	assigned on accrual basis assigned on each	=	
	B.	Defined-Benefit Plat  1. Non-Cualific a. Costs as b. Costs as (poy-as-	ed - re measured and		=	
		Defined-Benefit Plat  1. Non-Cuslific a. Costs as b. Costs as (pay-az- 2. Qualified a. Trustees	ed - re measured and re measured and you-go! beain d (Subject to ER	assigned on cash  (SA's minimum funding requirements)		
		Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! busis d (Subject to ER sured plan (Exem- nents) treated a vely bargained p	l assigned on eash		
	8. Y.	Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! beain d (Subject to ER sured plan (Exem nents) treated a	l assigned on each ISA's minimum funding requirements) spt from ERISA's minimum funding a a defined-contribution plan		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.	Hern description						
7.1.1	General Plan I Information:	General Plan Information. On a postituation sheet for each plan identified in item 7.1.0, provide the following information:					
	A.	The pion name					
	8.	<ol> <li>The Engkryar Identification Number (EM) of the pier sponsor as reported on IRS Form 5500, if any</li> </ol>					
	C.	The plan number as reported on HS is	Form S500, if any				
	D.	is there a funding opency established	for the plan?				
	E.	E. Indicate where costs are accumulated: 111 Harsa Offica (21 Segrent					
	F.	if the plan provides suggiormental bor	efits to any other plan, identify the other plants).				
	largest dollar sheet the bas fiscal year. () three plant, is	exmension plans are listed under 7.1.0.8., 7.1.0.8.2.b., or 7.1.0.8.2.c., for those plans which appeared to Federal contracts, or similar cost dejectives, describe on a confinential sheet the basis for the confliction (and dainy treatment of divisions), credit, and terifolized respired for each fiscal year. (If there are not more than these plans, penalty information for all the plans. If there are stone than three plans, information should be provided for those plans that in the appropriate account for at least 80 percent of these defends contribution plan costs allocable to this segment or business until 3.					
	7.	Not applicable. (Proceed to I	ten 7.1.3)				
7.1.3	Defined-Benefit Ments). Where numerous plans are licted under 7.1.0.8. (suchulary cardin defined-benefit plans testinal as defined-contribution plans reported under 7.1.0.8.2.b. and 7.1.0.8.2.c.), for those plans which separated the largest define amounts of costs charged to Federal contracts, people the formation requested before on a continuation should be as and man than those plans, provide information for all the plans. If there are man than those plans, provide information for all the plans. If there are man than those plans, brimmation should be provided for those plans of the first plans are stated to provide the first plans are should be as the support of these such in						
	A. Accusted Core Method, Merdily the actuaried cost method used, including the cost method is used to who avoiding the cost method is used to who avoiding home first, for each plan, learning the morthod used to determine the actuaried volve of excess. Along it applicable, include whether normal cost is developed as a significant and actuaries of the actuaries of the property of salary. For plane fished under 7.1.0.8.1.b., enter "pay-year-po".						
	8. <u>Actualid Assumptions.</u> Describe the events or conditions for which significant actualist assumptions are made for each plan. Do not include the current current values of the assumptions, keep provide a description of the lastic until for determining those numeric values. Alto, describe the other is used to evaluate the validity of an actualist assumption. For plan listed under 7.1.0.8.1 h. a. while "not application".						
	c	on the basis of a readily determinable value. If no, describe how the marks	note, indicate if all expets of the funding agency are valued a market price. If yes, indicate the basis for the market of values are determined for those accust that do not have a or plans listed under 7.1.0.8.1.b., series "not applicable".				
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:				
		<ol> <li>An allocated portion of the t</li> <li>A separately computed personnents.</li> </ol>	atal pension plan cost. Jon cost for one or more segments. If so, identify theor				
	1	Not applicable, proceed to it	ten 7.2.0.				
	1000						

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST			
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
ltem No.		Hem c	fescription			
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part o	orn (including post retirement health care benefits) unting method used to determine the costs and the Foderal centracts or similar cost objectives. Where an employee group incurrance plan that covers (Mark applicable line(s) and enter number of plans.)			
		Medyed Used to Determine Costs	Busines of Plans			
	Α.	Accrual Accounting				
	8.	Cash (pay-as-you-go) Accounting				
	C.	Purchased Insurance from unrelat	ad barrers			
	D.	Purchased Incurance from Captive				
	E.					
	. 6.	Self-Insurance fincluding insurance				
		obtained through Captive Insurer	n n n n n n n n n n n n n n n n n n n			
	F.	Terminal Funding	200			
	Y.	Other 1/				
	2.	Not Applicable (Proceed to	Item 7.3.0)			
7.2.1	General PHB 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:					
	A.	The plan name				
	<ul> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ul>					
	C. The plan number as reported on IRS Form 5500, if any					
	D.	Is there a funding agency or fund	ed reserve established for the plan?			
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:			
	F.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If the.			
	G.	plan is operated as an employee under 7.2.0.Y., indicate whether If the plan is operated as an employee.	2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the group insurance program. If this PTSD plan is listed the plan is operated as a group insurance program, layer group insurance program, report this plan under I. If no, report the plan under 7.2.2.			
	1/ Describe	on a Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts 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 glans, provide information for all the plans. If there are more than three plans, 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.) A. <u>Actuariol Cost Method</u>, 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 ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA 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 determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

VII - 4

PART VII - DEFERRED COMPENSATION

	COST ACCOUNTING		BOARD	1	AND	INSURAN	CE COST
	REQUIRED BY PU	STATEMENT BUC LAW 100-	679	NA	ME OF REPO	RTING UN	п
Item No.			Ite	em description			
7.3.0	Employee Group ins organization provide surgical, medical, di the coverage was pr A.	group insurance	e coverage t, and sim- bed in 7.2 te Item 7.	e to its emplo silar plans for .0.1 3.1)	yees? (Inclu	ides covers	age for life, hospital
7.3.1	Employee Group ins life, hospital, surpics employeest, provide ill there are not more information for all it insurance plane, into aggregate account if the program that co	urance Program d, medical, dha the information e than three po- se policies and s somation should or at least 80 p	s. For each bility, acc below or licies or so left incurar be provided ergent of	ch program to ident, and sin n a continuesi off-insurance nos plans. M led for those the costs allo	rilar program on sheet, usi plans that co there are mo policies and s reable to this	s for both ing the cod imprise the ire that the self-insuran	active and retired les described below program, provide ee policies or self- ice plans that in the
	Description	of Employee Ga	oup Insura	nce Program			
	Podiny or Entr- Josephine Plan	Court Accommendation (19)	Cont. Resin (2)	Britain Ol	Purchased Instance Fieling Essis (4)	Frejected Average Loss 50	Edinaturos Insurance Administrative Experiese (5)
			Column (1)	- Cost App	amulation		
	Enter Code	A. B. or Y. as ap	propriate.				
	B. Cost	s are accumulat s are accumulat r 1/					
			Colum	n (2) – <u>Cast</u>	Basis		
	Enter code A	, B, C, or Y, as	appropria	ite.			
	B. Sett- C. Purc	hased Insurance hased Insurance r 3/			10.00		
	1/ Describe on	a Continuation	Sheet,				

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPINSATION AND INSURANCE COST					
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
turn No.	ham	description					
7.3.1	Continued.						
	Coheren (3)	- Includes Reliepes					
	Enter code A. R. C. or Y. at appropriate.						
	A. No, does not include benefits for ret	ires. To a part of a policy or coverage for both active employees					
	R. Yaz, PRS benefits for retires that a ped retirees are reported here instan						
	C. Yes, PRR borofits for retirees are a	part of a PRB plan previously reported under 7.2.0.					
	Y. Other 1/						
	Column (4) - Parch	and Journey Rating Berlin					
	For each plan Exted order code A. S. C. Y. or Z. as appropriate.						
	A. Retrospective Rating takes called experience rating plan or retention plants.						
	B. Manually Rated						
	C. Community Reted						
	Y. Other, or more than one type 1/						
	Z. Not opplicable						
	Column (5) - Projected Assesse Lass						
	For each self-insuced group plan, or the self-insured portion of purchased insurance, witer code A, B, C, Y, or Z, as appropriate.						
		rejected everage loss for the period estimated on the back					
	of the cost of comparable purchase	d insurance. he contractor's experience, relevant industry experience, and					
	Self-incurance costs are based on the anticipated conditions in accordance						
		represent the projected average locs for the period.					
	Y. Other, or more than one method 1						
	Z. Not applicable						
	Column 151 - Immanica Administrações Essentes						
	For each self-intered group plan, or the self-insured portion of purchased insurence, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are trusted.						
	A. Separately identified and accumulat	ad in indirect cost pool(s).					
		and allocated to cost objectives either at the argment end/or					
12		on method on a Continuation Short). led in indirect exet poul(s). (Describe pool(s) on a					
	Continuation Short)	\$2.00 E					
		third party. (Describe accumulation and affection process on					
	e Continuation Short).  Y. Other 1/						
	Y. Other 3/ 2. Not applicable						
	1000 3000 000000						

FORM CASS DS-1 (NEV 2/96)

Describe on a Continuation Short.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Hern No.		Hern o	description
7.4.0	Deferred Cor compensatio (Mark one.)	repensation, as defined in CAS 9904 n, other than ESOPs, which is charg	1.415. Does your organization award deferred ged to Federal contracts or similar cost objectives?
		Yes (Complete Ham 7.4.1.)	
	В.	No (Proceed to Hern 7.5.0.)	i-
7.4.1		Information. On a continuation she 15, provide the following information	set for all deferred compensation plans, as defined by in:
	A.	The plan name	
	В.	The Employer Identification Numb 5500, if any	ber (EIN) of the plan sponsor as reported on IRS Form
	C.	The plan number as reported on	IRS Form 5500, if any
	Đ.	Indicate where costs are accumu	furied:
		(1) Home office (2) Segment	
	E.	Are benefits provided pursuant to established practice, briefly described	o a written plan or an established practice? If ribe .
7.4.2	represent the objectives, s plans, provide provided for	e largest dollar amounts of costs ch rewide the information below on a c te information for all the plans. If the	plans are listed under 7.4.1, for those plans which arged to Federal contracts, or other similar cost continuation sheet. Iff there are not men than three sere are more than three plans, information should be count for at least 80% of these deterned business units:
	A.	Description of Plan.	
		Stock Options     Stock Appreciation Right     Cash Incentive     Other (explain)	s
	B.	Method of Charging Costs to Fo	deral Contracts or Similar Cost Objectives.
	3433	<ol><li>Costs charged when according</li></ol>	rued and the accrued is fully funded rued and the accrued is partially funded or not funded if to employee (pay-as-you-go)
		a. Usier texplant	

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item	description
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)
	Α.	Yes (Proceed to item 7.5	1)
	В.	No iProceed to item 7.6.0	DI .
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:
	A.	The plan name	
	8.	The Employer Identification Numb 5500, If any	ter (EIN) of the plan sponsor as reported on IRS Form
	c.	The plan number as reported on	IRS Form 5500, If any
	D.	Indicate where costs are accumu (1) Home office (2) Segment	lated:
	E.	Are benefits provided pursuant to exterbished practice, briefly described	o a written plan or an established practice? If ribe.
	F.	Indicate whether the ESOF plan 9904-412. (Answer Yes or Not.	is a defined-contribution plan subject to CAS
	G.	Indicate whether the ESOP is lev	eraged or nonleveraged.
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If ue is determined for those assets that do not have a
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP fly to Federal contracts or similar cost objectives for
		Administrative Costs, Describe identified, grouped, and accurred	how the costs of administration of each plan listed ar lated.

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		DEFERRED COMPENSATION AND INSURANCE COST					
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF I	PORTING UNIT					
item No.	Hem	description	and the second s					
7,6.0	Worker's Compensation, Liability, and Property I coverage regarding worker's compensation, Sabi A. Yas (Complete Item 7.6.1	lity and property is	our organization have insurance murance?					
	B. No (Proceed to Part VIII)							
7.6.1	Worker's Compensation, Liability and Property I	isurance Coverage						
	fire and similar peds, automobile liability and property damage, general liability), provide the information before on a continuation netter using the cooker described before: Iff there are not more than three policies or self-insurance plans that are applicable to the line of insurance, provide beformation 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 8D percent of the costs alreadile to this segment or business unit for each line of insurance identified.)  Description of Line of Insurance Coverage:							
	Pulley or Sulf- Cost Cost Swarmen Flan Accountages, Sonie	and Extract . Ave.	Self-Insurance  solid frecuence  rage Administrative  ma Exercise					
	America Plan Accountation Seek		4) 60					
	Column (1) - Cost Accumulation							
	Enter code A, B, or Y, as appropriate.							
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/							
	Column (2) — Cost Bosis							
	Erner code A. B. C. or Y. as appropriate.							
	Purchased Insurance from unreleted third party     Self-insurance     Purchased Insurance from a captive insurer     Other Ji							
	1/ Describe on a Continuation Sheet.							

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

co	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
13	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating 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.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VIII - HOME OFFICE EXPENSES

	RECURREN	D BY PUBLIC LAW 100-679	NOME OF REPORTING ONLY
term Vo.		here	description
8.3.3	Fesiquel Exc	osciei.	Affection Bass Code
	tel	Major functions, activities, and o	elements of cost include
	63	Description/Make up of the alloc	ation base:
8.4.0	Transfer of 6	taperges. If there are normally wan	ulers of expenses from reporting units to this home
	unit incurring	fy on a continuation sheet the day of the expense.	diffication of the expense and this name of the recording
	į		

FORM CASE DS-1 (REV 2/96)

VIII - 6

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

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT

No.

Item description

4.3.0 Service Center and Expense Pool Allocation Bases.

Service centure are deportments or other functions white which perform specific technical and/or administratives services privately for the branch of either units within a reporting unit. Expense pools are pools of induct costs that we advanted privarily to other units within a reporting unit. Exemples of service centers are deter processing centure, reproduction services and conversationisms services. Exemples of expense pools are use and occupancy pools and frings bornelly pools.

### Cetoury Code

Conseally, costs incurred by such centers or pools are, or can be, charged or affected \$1 partially to specific four cast edjectives as direct cents and partially to other indirect cost pools (such as a manufacturing overhead pool for subsequent realization is exercised for the several collection, referred to brain as a Caregory "A", and \$6 sely to several other indirect; cost pools truch as a manufacturing overhead pool, engineering everhead pool and \$6.6 separate pool for subsequent realization to several final cest objectives, referred to ferrain as Category "B".

### Bete Code

List all the service centers and expense pools and error in column (1) Code A or B to indicate the cetegory of pool. Exter in Delurnin (2) one of the Affocution times Code A through P, or Y, kind on Page \_\_\_\_ to indicate the base used for charging or allocating service sector or exponse pool costs. Exter in Codens (13) the Code A or B to describe the costing method send. After, for each of the centers and pools indicate (a) the major functions, estimates and elements of cost included, and (b) the make up of the affocution base. Use a constitution should appear in registed.

Allocation
Cetegory Base Rate
Code Code Code
\_\_111\_\_\_121\_\_\_131\_ Service Center or Expense Pool Major functions, activities, and demonsts of cost included: (b) Description/Make up of the allocation base: (b) Description/Make up of the affocation base:

	COST ACCOUNTING STANDARDS BOARD	PART IV - INDIRECT COSTS				
	REQUIRED BY PUBLIC LAW 100-679	RAME OF REPORTING UNIT				
ters No.		ent description				
4.4.0	costing rates are used to sharpe costs of service of cost pools (Nate Code A in Column (3) of Nem 4.3 Scota) and if more than one is marked, explain on a	occution or Overshourstion). Where predetermined billing or centers and expense pools to Federal contracts or other indirec- tion, variances from actual costs are: (Mark the appropriate a continuation sheet.)  books of charges made, at least once arready				
		a indirect loast poolist at least once annually				
4.5.0	Application of Overhead and GAA Rates to Specific	ed Transactions or Contx,				
	establishing a separate indirect cost pool, affection other than the normal full rate for that pool. In the rate" or "more than full rate" should be used to de	precise in special situations whore, in Sau of in trades from an extellational developed or GSA post at a rate a case of such a special affectation, the terms "less than full scorbs the practice. The terms do any apply to situations a sequence indirect cost posit and base are used and the rate a.				
	For each of the transactions or costs field below, enter size of the following codes to bedicete your indirect cost effection precisive with respect to that suntaction or cost. If Code A, hall rate, is amount, identify on a consequence, then the position sported under those 4.1.9, 4.2.9, and 4.3.9, which are applicable. If Code 8 or C, loss than or more than the hall rate, is entered, describe on a continuation short the major types of expenses that are covered by such earls.					
		Rate Code				
	A. Full rate     B. Special allocation at less than full rate     Z. Transaction or case	Special affocation at more than full rate     D. No overhead or GAA is applied at is not applicable to reporting unit				
	Transaction or Cost to Which Indicate Costs May be Allocated	Rute Code				
	(a) Subcentract costs (b) Purchased Labor (c) Government-tumbel materials					
	(d) Self-constructed depreciable acts (e) Labor on installation of accets					
	(g) Interorganizational transfers out (h) Interorganizational transfers in M confinentian short the bests used to charge the cost or price of an	No indicate on a 6 by you as transferor programicational				
	transfers to feelend contracts or objectives. If the charge is bases whether the transferor's G&A or (i) Other transactions or costs libric See if there are other transaction other less than indicate or more	d on cost, indicate genera are included.) or Code B or C on this o or closes to which				
	applied. List such transactions o continuation sheet, and for each types of expenses covered by su	r costs on a describe the major				

FORM CASB DS-1 (REV 2/96)

IV - 5

	COST ACCOU	JINTING S	TANDARDS BOARD	PART IV - INDIRECT COSTS			
			STATEMENT UC LAW 100-679	NAME OF REPORTING UNIT			
tem Vo.			Item d	lescription			
4.6.0	requirements	for the a scable mu &D and I	Socation of IRAD and BAP soufacturing, engineering, a IAP projects were under co	and Bid and Proposal (BAP) Costs. Definitions of an costs are contained in 48 CFR 9304,420. The full addition other overhead is applied to BRAD and BAP intract, and the "burdened" IRAD and BAP costs are			
	Α.	-	Allocated to Federal contr composite pool with G&A	acts or similar cost objectives by means of a expenses.			
			Allocated to Federal contractorate pool.	acts or similar cost objectives by means of a			
	c.	C. Transferred to the corporate or home office level for reallocation to the benefiting segments.					
	Y.	Y Other 1/					
	Z Not applicable						
4.7.0	Cost of Cooksi Committed to Facilities. In accordance with instructions for Form CASS CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark one.)						
	On a book 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.						
	u.	-	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.		By the "alternative aflocation process" described in instructions for Form CASE-CMF.				
	z.	-	Not applicable.				
	1						
	1/ Describe	e on a Co	ntinuation Sheet.				

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT 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 locars 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 © 4... General Instructions. Depreciating Tangible Assets for Government Contract Costing. (For each of the asset categories lated 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 file; a code from A through C in Column (3) describing how depreciation methods or use charges are applied to properly 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 X is Column (1) only, if an asset category is not applicable.) 5.1.0 Column (1)-Depreciation Method Code Column (2)-Useful Life Code A. Streight Line
A. Streight Line
B. Dedeiring Belance
C. Sumeit the years digits
D. Machine hours
E. Uset of production
G. Use challe
M. Method of dependation used under the applicable internal Revenue Procedures
Y. Other or more than on embod 1/2
Z. Asset category is not applicable. Column (1)-Property Units Code

A. Individual units are economed for seperatory

8. Applied to groups of accepts with similar service lever

C. Applied to groups of accepts with similar service lever

Y. Other or more than one method (1)

C. Raddawl value is estimated but not deducted in accordance with the provisions of 48 CPR 9304.409 (1)

Y. Other or more than one method (1)

FORM CASE DS-1 (REV 2/98)

1/ Describe on a Continuation Short.

V - 1

	COST ACCOUNTING STA		PAR		CAPITAL		PRACTICES
	DISCLOSURE STA REQUIRED BY PUBLIC		NAM	AE OF	REPORT	NG UNIT	
tem fo.		ltem e	tesoription				
5.1.0	Continued.		Deprecia Metho		Useful Life	Property Units	
	Asset Category		Code (1)		Code (2)	Code	Code (1)
	(a) Land improve	ments					
	(b) Building		-			-	
	(c) Building impr		-	-	_		-
	(d) Leasehold im			-	_		
	(e) Machinery as			_		_	
	(f) Furniture and		-	-	_	-	_
	(g) Automobiles		_	-	-	-	-
		ing equipment freprogramming costs		-	_	_	-
		dies		-	-		-
	(k) Tools	uses	-	-			
		lable mast categories	_				-
	acsat catego enumerate o	Y on this line if other ries are used and n a contineution sheet set cetegory and the					
	each such éd applicable co Code Z.)	des. Otherwise enter					
5.2.0	applicable co	des. Otherwise enter Coating, Financial Acc roll contracts as for fin	ancial acco	unting	and inco	me tax?	[Mark either (
5.2.0	applicable co Code Z.)  Depreciation Practices for the same for costing Fed- or (R) on each line under	des. Otherwise enter Conting, Financial Access contracts as for the Financial Accounting a	ancial acco	unting Tax. I	and inco	me tax?	(Mark either ( nizations need
5.2.0	applicable or Code 2.3  Depreciation Practions for the same for cooling Fed or (R) on each line under complete this item.)  Enancial Account (a) Methods	dee. Otherwise enter Genting, Financial Accounting a Financial Accounting a	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need
5.2.0	applicable or Code Z.) Depreciation Practices for the same for cooling Fedure (R) on each line under complete this item.)  Enancial Account	dee. Otherwise enter Genting, Financial Accounting a Financial Accounting a	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need
5.2.0	applicable or Code 2.3  Depreciation Practions for the same for cooling Fed or (R) on each line under complete this item.)  Enancial Account (a) Methods	des. Otherwise enter Cossins, Financial Accounting as Financial Accounting as ing	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need
5.2.0	applicable or Oods 2.3  Description Practices for the same for cooling Fed or till on each line under complete this item.)  Financial Account (a) Methods (b) Useful live	des. Otherwise enter  Continu. Financial Accounting a  financial Accounting a  ling  ing	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need
5.2.0	applicable or Ocde 2.3  Descriction Practices for the same for cooling Pedicor or (R) on each line sunder complete this item.)  Financial Account (a) Methods (b) Useful line (c) Property of the Cooling Cool	des. Otherwise enter  Continu. Financial Accounting a  financial Accounting a  ling  ing	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either () nizations need
5.2.0	applicable or Ocd 2.3  Depreciation Practices for the same for cooling Pedicor or IRIO on each line sunder complete this item.)  Financial Account (a) Methods (b) Useful line (c) Property (d) Residual or Residual or Complete this cool of the Complete this item.)	des. Otherwise enter  Continu. Financial Accounting a  financial Accounting a  ling  ing	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either () nizations need
5.2.0	applicable or Code 2.3  Depreciation Practices for the same for costing Fed or (II) on each line under complete this item.)  Financial Account  (a) Methods (b) Useful live (c) Property (c) (d) Residual v Income Tax	des. Otherwise enter  Continu. Financial Accounting as  Emancial Accounting as  ing  es  siling  es  siling  es  siling  es  siling  es  siling  es  siling  es  siling  es  siling	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either () nizations need
5.2.0	applicable or Ocde 2.3  Depreciation Practices for the same for cooling Pedia or III of the same for cooling Pedia or III on each line sender complete this item.)  Financial Account (al. Methods (b) Useful line (c) Property (d) Residual value (e) Methods (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) (f) Useful live (f) (f) (f) (f) (f) (f) (f) (f) (f) (f)	des. Otherwise enter Continu. Financial Accounting as contracts as for fin Financial Accounting a sing es salies es es	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either Unitrations need
5.2.0	applicable or Oode 2.3  Depreciation Practices, for the same for ceeting Fed or III) on each line sunder complete this item.  Financial Account (a) Methods (b) Useful line (c) Property (d) Residual Valenceme Tax (e) Methods (e) Methods	des. Otherwise enter Costins. Financial Accounting a ing ing is sinits sakues	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either Unitrations need

	COST ACCOUNTING ST		PART V - DEPRECIATION AND CANTALIZATION PRACTICES			
	REQUIRED BY PUBLI		NAME OF	REPORTING UNIT		
Item No.		them d	escription			
5.3.0	<u>Fully Depreciated Assets.</u> Is a unage charge for fully depreciated assets charged to Federal contractal (Mark one.)					
	B	Yes 1/ No Not applicable				
5.4.0	Treatment of Gains and the appropriate line(s) a	Losses on Disposition of and if more than one is ma	Depreciable Pro rked, explain or	gerty, Gains and losses are: (Mark n a continuation sheet.)		
	<ul> <li>Condited or charged currently to the same overhead or G&amp;A pools to which the depreciation of the assets was charged</li> </ul>					
	Taken into consideration in the depreciation cost basis of the new Harrs, where trade in to involved					
	C. Not accounted for separately, but reflected in the depreciation reserve account					
	¥	Y Otherist 3/				
	z	Not applicable				
5.5.0	<u>Capitalization or Expension of Sociified Costs.</u> (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 cometimes expensed and sometimes capitalized, mark both lines and describe on a continuation sheet the circumstances when each method is used.)					
	Cust	Α.	Expressed	B. Cogitalized		
1	(a) Freight	in	-			
2 1	(b) Sales to	ixes	-	_		
	(c) Excise	taxes		1.		
	(d) Anchite	ct-engineer from	0.000	-		
	(e) Overha	uls (extraordinary repairs)	day day?	2		
	1) Procede on a Comp	Constant Phase				

FORM CASS DS-1 IREV 2/961

V-3

		G STANDARDS BOARD			
		UBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Hem description				
5.6.0	addition, alteration of expected life yea If more that your depre- number of	and improvement of de- ers of capitalized assets. In one dollar amount or n dable assets, and enume	aroum dollar amount of acquisition cost or expenditures for preciable assets capitalized, and (b) the minimum number number agains, show the information for the regionity of crate on a continuation sheet the dollar amounts and/or or subcategory of assets involved which differ from those		
	100000000000000000000000000000000000000	Minimum dollar amoun	t controlled		
	1 37	Minimum service life y			
5.7.0	Group or Mass Par which individually Yes is marked, pro	chase. Are group or me are less than the craital vide the minimum aggre	ss purchases foriginal complement) of low cost equipment, ration amount indicated above, capitalized? (Mark one. If gote dollar amount capitalized.)		
	^	Yes			
	1000	Minim	um aggregate dollar amount capitalized		
	E.	No.			

## COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

DISCLOSURE STATEMENT	******
BED BY PUBLIC LAW 100-679	NAME OF REPORTING

REQUIRED BY PUBLIC LAW 100-679 UNIT 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 (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, 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, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) Salaried Non-Hourly exempt 3/ Exempt 3/ (1) (2) (30 6.1.1 Charges for Vacation Pay 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 (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not Applicable For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet.

2/ FORM CASB DS-1 (REV 2/96)

VI - 1

	DISCLOSU	G STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT			
Hem No.		Hem description				
6.2.0	Supplemental Unemployment (Extended Lavoff) 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.)					
	Α	When actual payments are made directly to employees				
	8	When accrued (book accrual 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				
63.0	Severance Pay and Early Retirement. Costs of normal turnover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other perinent procurement regulations, which are charged directly or indirectly to Federal contracts, are based on: IMark the appropriate lineful and if more than one is marked, explain on a continuation sheet.)					
	A	A Actual payments made				
	B Accrued amounts on the basis of past experience					
	C Not charged					
	Υ.					
	z	Not applicable				
6.4.0	incidental or miscel selling services, wh	laneous receipts, such as reve en related costs have been all a continuation sheet.)	to indicate the method used to account for nues from renting real and personal property or nexted to Federal contracts. If more than one is			
	^-	<ul> <li>The entire amount of the receipt is credited to the same indirect cost pools t which related costs have been charged</li> </ul>				
	B	Where the precent of the receipt includes an allowance for profit, the cost- related port of the receipt is credited to the same indirect cost pools to which related casts have been charged; the profits are credited to Other (Miscelaneous) Income				
	c. —	The entire amount of the receipt is credited directly to Other (Miscellaneous) Income				
	Y	Other(x) 3/				
	z	Not applicable				
	1/ Describe on a C	Continuation Sheet.				

	COST ACCOUNTING STANDARDS BOARD		PART VI - OTHER COSTS AND CREDITS				
		RE STATEMENT UBUC LAW 100-679	NAME OF REPORTING UNIT				
item No.	Item description						
6.5.0	set forth in FAR 31	Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities act tont in FAR 31.2. (Mark the appropriate linets) to indicate the practice followed in accounting for the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)					
	Α	Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, heat, fight and power					
	B	Same as above, except th	e proceeds are not reduced by all applicable costs				
	c	Proceeds are credited at k which costs have been ch	asst once annually to the appropriate cost pools to arged				
	D	Proceeds are credited to Other (Miscellaneous) Income					
	Y	Otherist 1/					
	z	Not applicable					
	İ						
	1/ Describe on a C	Continuation Sheet.					

	COST ACCOR	INTING STANDARDS	BOARD	PART VII - DEFERRED COMPENSA: AND INSURANCE COST		
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679				NAME OF REPORTING UNIT		
hem No.			Ham des	scription		
			Part VII Je	structions		
	This part covers the measurement and assignment of costs for employee persions, post settlement benefits other than pensions ûncluding post retirement health benefits), certain other types of determed compensation, and insurance. Some organizations may secur all of these costs at the corporate or home office level, wide others may incur them at subordinate organizational levels. Still other may hour a portion of these costs at the corporate level and the behavior at subordinate organizational levels.  Where the segment deporting until does not disciply incur such costs, the segment should, on a continuation sheet, identify the organizational entity the competite the applicable portions of this Port VII. Each such entity is to organize that entity to compete the applicable portions of this Port VII. Each such entity is to thilly disclose the methods and techniques used to measure, assign, and allocate such costs to the segment(s) performing feedbal contracts or similar cost objectives. Recessary explanations required					
	to achieve that objective should be provided by the entity on a continuation short.  Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII 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.					
7.1.0	<u>Pension Plons with Costs Charact to Federal Contracts</u> , identity the types and number of pensi- plans whose costs are charact to Federal contracts or similar cost objectives; Mark applicable and enter number of plans.)				f persion Scable lises Number of	
		Type of Per	ision Plan		Plans	
	A.	Defined-Contribution	n Flan (Other th	an ESOPs (see 7.5.0))		
	Non-Qualified     Qualified		nd			
	1	Z. Quanted				
	В.	Defined-Benefit Pla	п		=	
	8.	Defined-Benefit Pla 1. Non-Cusific a. Costs as	ed - re measured and	assigned on accrual basis assigned on each	=	
	B.	Defined-Benefit Plat  1. Non-Cualific a. Costs as b. Costs as (poy-as-	ed - re measured and		=	
		Defined-Benefit Plat  1. Non-Cuslific a. Costs as b. Costs as (pay-az- 2. Qualified a. Trustees	ed - re measured and re measured and you-go! beain d (Subject to ER	assigned on cash  (SA's minimum funding requirements)		
		Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! busis d (Subject to ER sured plan (Exem- nents) treated a vely bargained p	l assigned on eash		
	8. Y.	Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! beain d (Subject to ER sured plan (Exem nents) treated a	l assigned on each ISA's minimum funding requirements) spt from ERISA's minimum funding a a defined-contribution plan		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT				
Item No.		lescription					
7,1,1	General Plan I Information:	General Plan Information. On a postituation sheet for each plan identified in item 7.1.0, provide the following information:					
	A.	The pion name					
	8.	[[					
	C. The plan number as reported on MS Form 5500, if any						
	D. In there a funding opency established for the plan?						
	E.						
	F.	if the plan provides suggiormental bor	efits to any other plan, identify the other plants).				
	largest dollar sheet the bas fiscal year. () three plant, is	amounts of costs charged to Federal con is for the contribution fincheding treatmen If there are not more than three plans, po	, or 7.1.0.8.2.c., for those plans which supersort the rinces, or similar cost objectives, describe on a continuation of of dividents, credits, and fortistural required for each seeks information for all the plans. If there are more than plans that in the approprie accounts for at least 90 percent is segment or business unit.)				
	7.	Not applicable. (Proceed to I	ten 7.1.3)				
7.1.3	Defined-Benefit Henfal. Where numerous plans are licted under 7.1.0.8. (sackuling carbin defined-benefit plans testinal as defined-contribution plans reported under 7.1.0.8.2.b. and 7.1.0.8.2.c.), for those plans which appearant the largest define enrounts of costs charged to federal contracts, provide the formation requested before on contributions when it is as and man start three plans, provide information for all the plans. If there are mare than those plans, primarily in the plans of the first paper of the section of the plans of the first paper of the first paper of the first paper.						
	A. <u>Actualist Core Method</u> , klerelity the actualed cost method used, including the cost method(s) used to value anothery benefits, for each plan, include the method used to determine the exchange of white of assets. Also, if applicable, include whether normal cost is developed as a led dalar amount or as a level percent of salary. For plane fixted under 7.1.0.8.1.b., enter "pay of year-go".						
	B. <u>Actuald Assurations</u> . Describe the events or conditions for which significant actuarist assurptions are made for each plan. Do set include the current customic values of the assurant custom of the assurant customic values of the assurant for charmining these numeric values. Also, describe the other is customic values the validity of an actuarist assuration. For plans listed under 7.1.0.8.1 h., while "not applicable".						
	c	C. Market Value of Eurobia Agency Agenty, Indicate it all expets of the funding agency are value on the basis of a readily determinable analyse price. If yes, indicate the basis for the market value. If ex, describe here the analyse state on the readily determinable market price. For plant total under 17.1.08.11.b., entor "not applicable".					
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:				
		<ol> <li>An allocated portion of the t</li> <li>A separately computed personnents.</li> </ol>	atal pension plan cost. Jon cost for one or more segments. If so, identify theor				
	1	Not applicable, proceed to it	ten 7.2.0.				
	1000						

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT		
ltem No.	tem description				
7.2.0	Pest 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 retires 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 linets) and enter number of plans.)				
		Medyed Used to Determine Costs	Busines of Plans		
	Α.	Accrual Accounting			
	8.	Cash (pay-as-you-go) Accounting			
	C.	Purchased Insurance from unrelat	ad barrers		
	D.	Purchased Incurance from Captive			
	E.				
	. 6.	Self-Insurance fincluding insurance			
		obtained through Captive Insurer	n n n n n n n n n n n n n n n n n n n		
	F.	Terminal Funding	200		
	Y.	Other 1/			
	Z Not Applicable (Proceed to Item 7.3.0)				
7.2.1	General PHB 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:				
	A.	The plan name			
	<li>The Engloyer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li>				
	C. The plan number as reported on IRS Form 5500, if any				
	D. Is there a funding agency or funded reserve established for the plan?				
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:		
	F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.				
	G. If this PRE 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 PRE plan is Bated under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. He 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.				
	1/ Describe	on a Continuation Sheet.			

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts 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 glans, provide information for all the plans. If there are more than three plans, 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.) A. <u>Actuariol Cost Method</u>, 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 ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA 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 determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

VII - 4

PART VII - DEFERRED COMPENSATION

	COST ACCOUNTING STANDARDS BOARD				AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NA	ME OF REPO	RTING UN	п	
Item No.	hen description							
7.3.0	peganization provide group insurance coverage to its employees? Undudes coverage for life, has surgical, medical, disability, excident, and similar plans for both active and retired employees, even the coverage was previously described in 7.2.0.1  A. Yes (Complete Item 7.3.1)						age for life, hospital	
7.3.1	B. No (Proceed to Item 7.4.0)  Employee Group Insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, surpical, medical, disability, accident, and circilar programs for both active and retired employees), provide the information below on a continuation where, using the codes described below: Iff 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 that three policies are self-insurance plans, information should be provided for those policies and self-insurance plans that in the appropriate account for all least 80 processor of the easter allocable to this segment or business unit for the program that covers each cotegory of insured risk identified.)							
	Description	of Employee Ga	oup Insura	nce Program				
	Podiny or Entr- Josephine Plan	Court Accommendation (19)	Cont. Resin (2)	Britain Ol	Purchased Instance Fieling Essis (4)	Frejected Average Loss 50	Edinaturos Insurance Administrative Experiese (5)	
			Column (1)	- Cost App	amulation			
	Enter Code A. B. or Y. as appropriate.							
		Home Office.						
	Column (27 — Cast Basis							
	Enter code A	, B, C, or Y, as	appropria	ite.				
	B. Sett- C. Purc	hased Insurance hased Insurance r 3/			10.00			
	1/ Describe on	a Continuation	Sheet,					

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST					
	DESCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT					
turs No.	han	description					
7.3.1	Continued.						
	Column (3)	- Includes Retirees					
	Enter code A, R, C, or Y, at appropriate.						
	A. No. does not include benefits for ret	Come					
	R. Yes, PRS bonefits for retirees that a	no a part of a policy or coverage for both active employees					
	ged retirees are reported here kutten	d of 7.2.0.					
	<ul> <li>Yes, PR2 bornfits for retirees are a part of a PR8 plan previously reported under 7.2.0.</li> <li>Other 1/</li> </ul>						
	Y. Other 3/ Calume (4) - Purchased Insurance Ratins Sees						
		225					
	For each plan lizted enter code A, B, C, Y, or Z, se appropriate.						
	<ul> <li>A. Retrospective Rating (also called experience rating plan or retention plant).</li> </ul>						
	B. Manually Rated C. Community Rated						
	C. Community Reted Y. Other, or more than one type 1/						
	Z. Not applicable						
	Coheron (5) — Projected Auronaus Loss						
	For each self-insuced group plan, or the self-insured portion of purchased insurence, witer code A, B, C,						
	Y, or Z, au appropriate.						
	A. Self-insurance costs represent the projected everage loss for the period estimated on the back						
	of the cost of comparable purchased insurance.  8. Sett-incurance costs are based on the contractor's experience, relevant industry experience, and						
	g. Set accurate costs are eased at the contracts a separates, futural electronic conditions in accordance with accordance arithments principles.						
	C. Actual payments are considered to represent the projected average less for the period.						
	Z. Not applicable						
	Column (6) - Immunes Administration Experies						
	For each self-instead group plan, or the self-instead parties of purchased insurence, enter code A. E. C. D. Y. or Z. as appropriate, to indicate how administrative costs are traded.						
1.0	A. Separately identified and accumulated in indirect cost pool(s).						
11		and allocated to cost objectives either at the segment end/or on method on a Continuation Short).					
10	C. Not separately identified, but inclu-	led in indirect cost pools). (Describe pools) on a					
	D. Incurred by an incurance carrier or	third party (Describe accumulation and affectation process or					
	e Continuation Short).						
	Y. Other 3/						
	Z. Not applicable						

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT			
Hern No.	Hern description					
7.4.0	Deferred Cor compensatio (Mark one.)	mensation, as defined in CAS 9904 n, other than ESOPs, which is charg	415. Does your organization award deferred ed to Federal contracts or similar cost objectives?			
	A	Yes (Complete Ham 7.4.1.)				
	В.	No (Proceed to Hern 7.5.0.)				
7.4.1		telernation. On a continuation she 15, provide the following information	et for all deferred compensation plans, as defined by n:			
	A. The plan name					
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form \$500, if any</li> </ol>					
	C. The plan number as reported on IRS Form 5500, if any					
	Sindicate where costs are accumulated:					
	(1) Home office (2) Segment					
	E.	Are benefits provided pursuant to established practice, briefly descr	a written plan or an established practice? If the .			
7.4.2	represent the objectives, a plans, provided for	e largest dollar amounts of costs cho provide the information below on a cide information for all the plans. If the	plans are listed under 7.4.1, for those plans which aged to Federal contracts, or other similar cost nonfiniumion whet. Iff there are not more than those are are more than these plans, information should be count for at least \$10% of these determed business until:			
	Α.	Description of Man.				
		Stock Options     Stock Appreciation Rights     Cash Incertive     Other (exclain)				
	Programme The Transfer Value of the Contract o					
	B.	section of commend manner in the	ued and the account is fully funded			

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.	Item description						
7.5.0	Employee Stock Ownership Plans (ESOPs), Does your organization make considuations to fund ESOP that are charged directly or indirectly to Tederal contracts or similar cost objectives? (Mark one)						
	Α.	Yes (Proceed to item 7.5	1)				
	В.	No iProceed to item 7.6.0	DI .				
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:				
	A.	A. The plan name					
	8.						
	c.	C. The plan number as reported on IRS Form 5500, 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 assistanted practice, briefly describe.						
	F.	F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yes or Not.)					
	G.	<ul> <li>Indicate whether the ESOP is leveraged or nonleveraged.</li> </ul>					
	н.	H. <u>Valuation of Stock or Non-Cook Assets</u> . Are the plan assets valued on the basis of 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.					
	r	<ol> <li>Exclutions and Dividents. Describe the accounting treatment for forfeitures and dividents, on both allocated and unallocated shares, in the measurement of ESOP coats charged directly or indirectly to Federal contracts or similar cost objectives for each plan identified.</li> </ol>					
		<ul> <li>Administrative Costs. Describe how the costs of administration of each plan listed as identified, grouped, and accumulated.</li> </ul>					

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		DEFERRED COMPENSATION AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
item No.	Hem	description	and the second s			
7,6.0	Warker's Compensation, Liability, and Property Insurance, Does your organization has coverage regarding worker's compensation, fability and property insurance?     A. Yes (Complete Item 7.6-1.)					
	B. No (Proceed to Part VIII)					
7.6.1	Worker's Compensation, Liability and Property I	isurance Coverage				
	fice and similar gents, natomobile liability and property damage, general foliality), 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 in the insurance plans, information should be provided for those policies and self-insurance plans that in the appropriat account for at least 80 percent of the costs alreadile to this segment or business unit for each line of insurance identified.)  Description of Line of insurance Coverage:					
	Pulley or Sulf- Cost Cost Swarmen Flan Accountages, Sonie					
	America Plan Accountation Seek		es se			
	Column (1) - Cost Accumulation					
	Enter code A, B, or Y, as appropriate.					
	Costs are occumulated at the Home Office.     Costs are occumulated at Segment     Other 1/					
	Column (2) - Cost Bosis					
	Enter code A, B, C, or Y, as appropriate.					
	Purchased Insurance from unrelated third party     Self-insurance     Purchased Insurance from a captive insurer     Other Ji					
	1/ Describe on a Continuation Sheet.					

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

co	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
13	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating 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.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Pos	of of Expenses	
83.1	Directly Allos	cated		
	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

			THE THE HOME OFFICE DO DESCRI			
		DOSUME STATEMENT DBY PUBLIC LAW 100-675	NAME OF REPORTING UNIT			
rm 0.	Nem description					
.3.3	Fesiquel Exc	eriei	Aflecation Bass Code			
	tel	Major functions, activities, and ele	ements of cost include:			
	63	Description/Make up of the alloca	tion base:			
			lers of expenses from reporting units to this home			
	office, identi unit incuming	ty on a continuous sheet the classif the expense.	fication of the expense and the name of the records:			
	ı					

FORM CASE DS 1 (REV 2/36)

	COST ACCOUNTING STANDARDS ROARD	PART IV - MORECT COSTS			
	REQUIRED BY PUBLIC LAW 100-679	RAME OF REPORTING UNIT			
ters No.	lare	description			
4.4.0	costing rates are used to charge costs of service cer-	option or Overshouspiton). Where predetermined billing or ters and expense pools to Federal contracts or other indir, i, welcases from actual costs are: [Mark the appropriate origination sheet.]			
		als of charges made, et least once armusity utilized dost positivi at least once annually able to reporting unit			
4.5.0	Application of Overhead and GAA Rates to Specified				
	other than the normal hid sate for that pool. In the c rate" or "more than hid rate" should be used to dete	e made from an extablished eventual or G&A pool et a re use of such a special effection, the terms "less than ful ribe the practice. The terms do not apply to situations sequents indirect over pool and base are used and the ret			
	indicate year indirect cost effection practice with re- amonal, identify on a continuation sheet the pools?	pelow, enter one of the following codes to spect to they transaction or cost. If Code A, hall note, is reported under Horra 4.1.9, 4.2.9, and 4.3.9, which are to hall note, is entered, describe on a continuation short tests.			
	Rate Code				
	A. Full rate     B. Special allocation at less than full rate     Z. Transaction or cost i	C. Special effection at more than full rate D. No overfeed or G&A is applied is not applicable to reporting unit.			
	Special afocation at less than full rate     Z. Transaction or cost i	D. No overhead or GSA is applied			
	B. Special adocation at less than full rate:	D. No overhead or GSA is applied in not applicable to reporting unit			
	Special allocation at least than full state     Z. Transaction or cost is  Transaction or Cost to Which bedients Costs Mars be Allocated full Subsectivat outs	D. No overhead or GAA is applied is not applicable to reporting unit Rate			
	Special allocation at least than foll order     Transaction or Cost to Which     Judgment Costs May be Alecated     Sub-contract costs     Purchased Labor	D. No overhead or GAA is applied is not applicable to reporting unit Rate			
	Special adocurion at lean than full order     Z. Transaction or cost in  Transaction or Cost to Which bedients Casts Mare he Alberted  full Subcontract costs  to Purchased Labor  for Convernment demokrad motivide  for Convernment demokrad motivide	D. No revolved or GAA is applied in not applicable to reporting unit  Rate Code			
	B. Special allocation at lean than following Transaction or Cost to Which Indiana Costs May be Allocated  all Subcentract costs  D. Purchased Labor  G. Government-benished mutokida  (d) Self-controlled department of the	D. No revolved or GAA is applied in not applicable to reporting unit  Rate Code			
	B. Special allocation at learn than following. Transaction or Cost to Which indirect Costs May be Alecated for Selection Costs May be Alecated for Selection Costs May be Alecated for Selection Costs May be Alecated for Selection Costs May be a Cost of Cost of Costs May be a Cost of Costs May be a Cost of Costs May be a	D. No revolved or GAA is applied in not applicable to reporting unit  Rate Code			
	B. Special allocation at least than tollately Transaction or Cost to Which Indianal Casts Mire be Alterated  Subsecutives casts  Subsecutives casts  Conversament benefited metabolis  Conversament benefited metabolis  Labor on installation of amount  of Other work  Labor on installation of amount  of better perfections that better on the casts  at the contracted the security of the casts  at the contracted the security of the casts  at the contracted the casts  at the contracted of the casts  at the contracted of the casts  at the casts and the casts are casts  at the casts and the casts are casts  at the casts are casts	D. No revolved or GAA is applied in not applicable to reporting unit  State Code			
	B. Special adocurion at lean than tel enter Transaction or Cent to Which bediend Cents Mire be Alterated  Solventrant cents  Solventrant death  Consummant-benched revenide  Consummant-benched revenide  Labor on extualation of amost  at Labor on extualation of amost  Consummant-benched revenide  Labor on extualation of amost  Consummant-benched revenide  Labor on extualation of amost  Consummant-benched revenide  Labor on extualation of amost  Consummant-benched revenide  Labor on extualation of amost  Consummant-benched revenide  Labor on extualation of amost  Consummant-benched revenide  Labor on extualation of amost  Labor on the consummant-benched revenides  Labor on the consummant-benched revenides  Labor on the consummant-benched revenides  Labor on the consummant-benched revenides  Labor on the consummant-benched revenides  Labor on the consummant-benched revenides  Labor on the consummant-benched revenides  Labor on the consummant-benched revenides  Labor on the consummant-benched revenides  Labor on the consummant-benched revenides  Labor on the consummant-benched revenides  Labor on the consummant-benched revenides  Labor on extendition of amost one consummant-benched revenides  Labor on extendition of amost one consummant-benched revenides  Labor on extendition of amost one consummant-benched revenides  Labor on extendition of amost one consummant-benched revenides  Labor on extendition of amost one consummant-benched revenides  Labor on extendition of amost one consummant-benched revenides  Labor on extendition of amost one consummant-benched revenides  Labor on extendition of amost one consummant-benched revenides  Labor on extendition of amost one consummant-benched revenides  Labor on extendition of amost one consummant-benched revenides  Labor on extendition of amost one consummant-benched revenides  Labor on extendition of amost one consummant-benched revenides  Labor on extendition of amost one consummant-benched revenides  Labor one consummant-benched revenides  Labor one consummant-benched r	D. No overfeed or GAA is applied it not applicable to reporting unit  Rate Code			
	8. Special allocation at lean than following.  Transaction or Cost to Which indicate Costs Mark he Alecated following Costs Mark he Alecated following Costs Mark he Alecated following Costs Mark he Alecated following Costs Mark he Alecated following Costs Mark he Alecated following Costs Mark he costs following Costs	D. No overland or GAA is applied a not applicable to reporting unit  Faite Code  a leakante on a  a leakante on a  by you as transferred greatestantel slake root  are cost, indicate nass are included.    field B or C on this  or counts to which  m field root  m field			
	8. Special adocurion at lean then tell enter Transpection or Cost to Which bedients Costs Mare be Alterated  (a) Sobpentract course (b) Proctored Labor (c) Consument described managing (d) Self-constructed deproclabel acute tation on installation of amount (d) Self-constructed deproclabel acute tation on installation of amount (d) Self-constructed deproclabel acute tation on installation of amount (d) Intercognizational transfers out intercognizational transfers out tell proclabel acute to confluentian should the bestie used to confluentian should the bestie used to confluentian should the bestie used to confluentian should the bestie used to confluentian should the bestie used to confluentian should the bestie used to confluentian should the bestie used to confluentian should be state used to confluentian should be for the or described whether the transferor's GAR acuse (d) Other transactions or costs (Diese to file in the same other bronnections of the special class such researchers the special class such researchers the special class such researchers the special class such researchers the special class such researchers that is such transactions or costs (Diese to file in the special class such researchers that is such transactions or costs (Diese to file in the special class such researchers that is such transactions or costs (Diese to file in the special class such as the special class such as the special table transactions are consistent to the special table transactions are consistent to the special table transactions are consistent to the special table transactions are consistent to the special table transactions are consistent to the special table transactions are consistent to the special table transactions are consistent to the special table transactions are consistent to the special table transactions are consistent to the special table transactions are consistent to the special table transactions are consistent to the special table transactions are consistent to the special table transactions are co	D. No overland or GAA is applied in our applicable to reporting unit  State Code  a indicate on a  y you as transferre  grandcathand  islay east  ancast, indicate  near are included, i  ode 0 or C or this  or costs to which  on hid seto is  rests on a  a souther had  a rest. If there			

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			PART IV - INDIRECT COSTS	
			STATIMENT LIC LAW 100-679	NAME OF REPORTING UNIT	
tem No.			ltem :	escription	
4.6.0	requirements	for the a ocable m R&D and	plocation of IR&D and B&P anufacturing, engineering. : B&P projects were under co	and Bid and Proposal (B&P) Costs. Definitions of and costs are contained in 48 CFR 9904.420. The full and/or other overhead is applied to IR&D and B&P contract, and the "burdened" IR&D and B&P costs are	
	A.		Allocated to Federal cont composite pool with G&A	racts or similar cost objectives by means of a A expenses.	
			Allocated to Federal cont separate pool.	racts or similar cost objectives by means of a	
	C.		Transferred to the corpor benefiting segments.	rate or home office level for reallocation to the	
	Υ.	81_5	Other 1/		
	z	Not applicable			
4.7.0	Cost of Godtal Committed to Facilities. In accordance with instructions for Form CASE CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark onc.)				
	Α.	_	On a bosis identical to the amortization from these socilities to which it relate	nat used to absorb the actual depreciation or focilities; land in assigned in the same manner as the les-	
	n.		amortization from these	to that used to absorb the actual depreciation or facilities. (Describe on a continuation short the of the allocation process.)	
	C.	200	By the "alternative alloca CASB-CMF.	ation process" described in instructions for Form	
	z.	_	Not applicable.		
	11 David	e co s C	antinuation Sheet.		

IV - 6

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES			
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item. No.	Item description				
	Part V	natructions			
	Where a home office either establishes proceed in this Part or incurs and then allocates to complete this Part to be included in the submissi General Instructions.	actices or procedures for the types of costs have costs to its segments, the home affice may on by the segment as indicated on page $\Theta$ 4			
5.1.0	the basis for determining useful life; a code from depreciation methods or use charges are applied (4) indicating whether or not residual value is do	if in Column (1) describing the method of il; a code from A theough C in Column (2) describing A through C in Column (3) describing how to property units; and a Code A, B or C in Column totted from the total cost of depreciable assets. If where another or more than one method applies.			
	Column (1) - Depreciation Method Code	Column (2)-Useful Life Code			
	A. Streight Line     B. Declaring halonce     C. Same-of-the years digits     D. Machine hours     E. Unit of preduction     F. Expensed at acquisition     G. Use charge     H. Method of depractation used under the applicable laborated forces theselects     Y. Other or more than one method 31     Z. Asset category is not applicable.	Replacement experience educated by expected changes in periods of sactalvess     Terms of Leave     Continues on the backs of Asset Guidelines under letternal Revenue Processines     Cother, or more than one method 1/			
	Column (3)-Property Units Code	Column (4)-Residual Value Code			
	A. bedividual tarits are economial for separately     B. Applied to groups of accets with similar service lives     C. Applied to groups of accets with verying service lives	Residual value is estimated and disducted     Residual value is overed by the disperciation method is g. declining balance     Residual value is estimated but not deducted in soordance with the			

### PART V - DEPRECIATION AND CAPITALIZATION PRACTICES COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENY REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT No. Item description Depreciation Useful Properly Method Lile Units Code Code Code [1] [2] [3] 5.1.0 Continued. Residual Value Code (1) Asset Category Land improvements Building Building improvements Lanabudi improvements Machiney and equipment Fundancy and equipment Fundancy and equipment Fundancy and equipment Foreign and trucks Programming/reprogramming costs Protess and dies Tools Other depreciable most categories Emer Code Y on this like if other asset categories are used and enumerate on a continuation abest each such asset certainy and the applicable codes. Otherwise enter Code Z.) Depreciption Practices for Starting, Financial Accounting, and Instant Tax. Are depreciation practices the same for costing Federal contracts as for financial accounting and income too? (Mark either (A) or (B) on reck lines under Financial Accounting and income Tax. Not-for-profit organizations need not complete this item.) 5.2.0 A. Yes B. No **Enancial Accounting** (a) Methods A. Yss (b) Useful lives

FORM CASE DS-1 (REV 2/96)

(c) Property units
(d) Residual values
Income Tax

(e) Methods
(f) Useful lives
(g) Property units
(h) Besidual values

V-2

Item No.	REQUIRED	BY PUB	STATEMENT LIC LAW 100-679		
No.				NAME OF	REPORTING UNIT
	bien description				
5.3.0					
.755	fully Deprecia (Mark pne.)	ated.Ass	ats. Is a usage charge for	fully depreciated	assets charged to Federal contracts
	Α.		Yes 1/		
1 3	В.		No		
	2	-	Not applicable		
5.4.0	Treatment of the appropria	Gains is te line(s)	nd Losses on Disposition o and if more than one is m	f Depreciable Pro orked, explain or	garty, Gales and losses are: (Mark n a continuation sheet.)
	Α.	-	Credited or charged curre depreciation of the asset		overhead or G&A pools to which th
	Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved.				
1 4	C. Not accounted for separately, but reflected in the depreciation reserve account				
1 8	Y Otherisi 1/				
1 8	Z Not applicable				
5.5.0	Contationtion or Experience of Societies Costs. (Mark one line on each them to indicate your practice regarding capitalization or expensing of specified costs incurred in connection with capital assets. If the same specified cost is cometimes expensed and sometimes capitalized, mark both lines and describe on a continuation sheet the circumstances when each method is used.)				
	Çı.	9		. Expressed	B. Capitalized
	(a)	Freigh	nt in	-	
	061	Sales	taxes	-	_
	(c)	Escis	e taxes		11
	140	Archi	tect-engineer from		-
	(e)	Overt	hauts (extraordinary repairs		33

# 

FORM CASB DS-1 (REV 2/96)

V - 4

		UNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS		
		LOSUILE STATEMENT BY PURLIC LAW 100-679	NAME OF REPORTING	UNIT			
tem No.		ltem o	fescription				
	99 TS	Part M	Instructions				
		re a home office either establishes p					
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	sts to its segments, the hom	e office may	complete		
6.1.0	each column	thereing and Crediting Vacation, Holi of Items 6.1.1, 6.1.2, 6.1.3 and 6. or unpaid vacation, holiday, or sick p sheet.)	1.4 to indicate the method is	ised to charg	e, or credit		
	2000			Salar	ied		
الوروب	1227 6-72-72	201020200	2001000	Non-			
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1.		
	A.	When Accrued (earned)	200	200	825		
	В.	When Taken	-				
	Υ.	Otherix) 2/	22.5	-			
6.1.2	Charges for Holiday Pay						
	Α.	When Accrued (carned)					
	8.	When Taken					
	Υ.	Other(s) 2/		-	-		
6.1.3	Charges for	Sick Pay					
	Α.	When Accrued (earned)					
	В.	When Taken			1200		
	Y.	Otherical 2/	-				
6,1,4		Inused or Unpaid oliday, or Sick Pay					
	Α.	Credited to Accounts Originally					
	В.	charged at Leact Once Annually Credited to Indirect Cost Pools	-				
	c.	at Least Once Annually Comied Over to Future Cost	-	335.78			
		Accounting Periods 2/	<u> </u>		described.		
	Y.	Other(s) Z/		-			
	Z.	Not Applicable			-		
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29						
		the definition of Non-exempt and Ex C. 206.	empt salaries, see the Fair L	abor Standan	s Act, 29		

### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

	DISCLOSURE STATEMENT		
	REQUIRED BY P	JBLIC LAW 100-679	NAME OF REPORTING UNIT
Hem No.		Item	description
62.0		(Mark the appropriate line(s)	Benefit Plans, Costs of such plans are charged to and if more than one is marked, explain on a
	Α.	When actual payments a	ne made directly to employees
	8	When accrued (book acc	mal or funds set aside but no trust fund involved)
	C	When contributions are r	nade to a nonforfeitable trust fund
	D	Not charged	
	Y	Other(s) 1/	
	Z	Not applicable	
63.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other	normal turnover severance pay and early retirement perfinent procurement regulations, which are charged used on: DMark the appropriate linets) and if more than
	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 or miscel setting services, wh	laneous receipts, such as re-	a) to indicate the method used to occount for renues from renting real and personal property or effected to Federal contracts. If more than one is
	<b>^</b>	The entire amount of the which related costs have	receipt is credited to the same indirect cost pools to been charged
	B	related part of the receip	receipt includes an allowance for profit, the cost- t is credited to the same indirect cost pools to which charged; the profits are credited to Other
	c	The entire amount of the Income	receipt is credited directly to Other (Miscellaneous)
	Y	Other(x) 3/	
1	z	Not applicable	
	1/ Describe on a C	ontinuation Sheet.	

FORM CASS DS-1 (REV 2/96)

VI - 2

	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT		
item No.		Item d	description		
6.5.0	Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities not forth in FAR 31.2. (Mark the appropriate line(s) to indicate the practice followed in accounting to the process from such activities. If more than one is marked, explain on a continuation sheet.)				
	Α		o an employee-welfare organization or fund; such & applicable costs such as depreciation, heat, light		
	B	Same as above, except th	proceeds are not reduced by all applicable costs		
	c	Proceeds are credited at le which costs have been ch	ast once annually to the appropriate cost pools to arged		
	D	Proceeds are credited to 0	ther (Miscellaneous) Income		
	Y	Y Otherist 1/			
	Z Not applicable				
	1/ Describe on a C	Continuation Sheet.			

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates 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.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of parallel plans where costs are charged to Federal contracts or similar cost objectives: (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

FORM CASE DS-1 IREV 2/961

1/ Describe on a Continuation Short.

V8 - 1

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Hern d	tescription	
7.1.1	General Plan I	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following	
	Α.	The pion name		
	8.	The Employer Identification Number (	(SN) of the pien aponaor sa reported on IRS Form 5500, if	
	C.	The plan number as reported on HS i	Form 5500, if any	
	D.	is there a funding opency established	for the plan?	
	E.	Indicate where costs are accumulated (1) Home Office (2) Segment	4	
	F.	if the plan provides supplemental box	refits to any other plan, identify the other plants).	
	numerous plant are listed under 7.1.0.A., 7.1.0.9.2.b., or 7.1.0.9.2.c., for those plant which represent that largest dollar amounts of costs charged to Federal contracts, or similar cost objectives, characte on a continual state of the contracts for similar cost objectives, character on a continual sequence of fiscal year. (If there are not more than three plant, penalts information for all the plant, in the sequence of these plant, information should be provided for those plant that in the appropriate account for at local 90 period those plants and contribution plant costs alreaded to this segment or business units.)			
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)	
7.1.3	treated as de- represent the below on a co there are man	lead-contribution plans reported under 7 largest dellar amounts of costs charged profesionishest. (If there are not more a than three plans, information should be	ried under 7.1.0.II. (excluding certain defined-benefit plans 1.0.8.2.L. and 7.1.0.II.2.c.), for those plans which be Federal convexes, provide the information requested than three plans, provide information for all the plans. If a provided for those plans that is the apprepriat account for a shoulde as this segment or besidess wait.	
		used to value annitary benefits, for a accurried value of assets. Also, if ap-	actuarial cost method used, including the cost method(s) such plan, include the method used to determine the plicable, include whether normal cost is developed as a lev-	
	1	dollar amount or an a level percent of you-go.".	f sulary. For plana listed under 7.1.0.8.1.b., enter "pay-os	
	В.	you-go".  Actuated Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description.	events or conditions for which significant actualist.  De not include the current owners values of the or of the basis used for determining those numeric values, relate the velicity of an extuarial assumption. For plans	
	в.	yea-go." Anticatal Assumptions. Describe the accomplishes we made for each plan accomplishes we made for each plan accomplishes, but provide a description that, describe the critical most to ex- liated under 7.1.0.8.1.3 with "root Marker Value of Furches Accesses As- on the basis of a really determinable white. If on, describe here the mark white. If on, describe here the mark	terreface conditions for which significant actualist. Do see include the current current values of the on of the leasts could be determining these remotic values, relate the validity of on actuarial assumption. For places, applicable 1. <a href="https://doi.org/10.1007/j.com/processes/">https://doi.org/10.1007/j.com/processes/</a> or subset price. If yes, indicate the fastic for the market price. If yes, indicate the fastic for the market	
		yea-go." Actual Assumptions. Describe the accumptions are made for each plan essentiation, but provide a description of the control of the co	Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable." <u>https://do.do.commons.org/least-commons.org/least-commons-</u>	
	c	yea-go." Antiagli Ansuration. Describe the accomplisors are made for each plan accomplisors, but provide a description accomplisors, but provide a description that, describe the critical most to es- listed under 7.1.0.8.1.3. with "root that is that of I profess America As- on the basis of a really determinable when II so, describe have the mark really determinable market price. If their for Cornectation, infocat  1. As althought performed the:	t events or conditions for which significant actualist. Do not include the current current values of the on of the basis used for determining these numeric values, makes the validate of an actualist assumption. For piece applicable, act, findicate it all assets of the funding agency are valued as easiest piece. If yes, indicate the basis for the market of crisical and of the funding agency are valued or plant titled under 7.1.0.3.1.b., enter level applicable. In whether the cost for the segment is determined as:	

PART VII - DEPENDED COMPENSATION

	COST ACCOUNTING STANDARDS DOARD		AND INSURANCE COST		
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Hern description				
7.2.0	Post-retirement Benefits (PRBs) Other than Pensions linckyding post-retirement health care benefits) Charged to Federal Contracts. Identify the accounting method used to determine the costs and the number of 19th plans whose costs are charged to Federal contracts or similar cost objectives. Where retires 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 linets) and enter number of plans.)				
	A. B. C. D. E. Y. Z.	Mercel Used to Statemine Costs Accrusi Aprova Accounting Cash (pay-ex-you-go) Accounting Purchased Insurance from Capthe Sad I-morance findusing insurance obtained through Capthe Insurant Terminal Funding Other J/ Not Applicable (Proceed to	baurer		
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IRS For RS Form 5500, if any ed reserve extablished for the plan?		

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VII - 3

F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 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 1988 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.

No. 7.2.2 PRS I larger the in informations	Plants). et dollar allomation for	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet, as all the plans. If there are more to all the plans. If there are more to the to the plans with the plans wit with the plans with the plans with the plans with the plans wit	MAME OF REPORTING UNIT  description  ander 7.2.0. for those plans which represent the roll contracts, or other similar cost objectives, provide that there are not marse than three plans, provide than three plans, information should be provided for least 80 percent of those Pittl costs allocable to this the actuarial cost method used for each plan or each the methods used to determine the actuarial value of methods and periods used, if any. For plans fisted sunding." For plans listed under 7.2.0.F., enter the amortization methods and periods used, if any, et the events or conditions for which significant for each plan. Do not include the current numeric powirie a decorption of the basis used for determining orbs the criteria used to evaluate the validity of an under 7.2.0.8. or 7.2.0.F., enter "not applicable".  Intromettion on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".	
7.2.2 PRS I larger the is informations	at dollar aformation for a plans the ent or b A.	Where numerous plans are listed to amounts of costs charged to Fede to below on a continuation sheet, as all the plans. If there are more to all the plans. If there are more to the to the plans with the plans wit with the plans with the plans with the plans with the plans wit	ander 7.2.0. for those plans which represent the real contracts, or other similar cost objectives, provide the first are not more than three plans, provide than three plans, information should be provided for least 80 percent of those PHB costs aflocable to this the observed cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any. For plans Fisted sunder 7.2.0.F., enter the emortization methods and periods used, if any, is the events or conditions for which significant for each plan. Do not include the current numeric varieties are plans that the basis used for determining orbs the criteria used to evaluate the validity of an under 7.2.0.E. or 7.2.0.F., enter "not applicable".	
the in informations	at dollar aformation for a plans the ent or b A.	amounts of costs charged to Fede in below on a continuation sheet.  of the plans. If there are more to at in the plans. If there are more to at in the aggregate account for at usiness unit.)  Accounted Cost Method, Identify benefit, as appropriate. Include assets, Identify the amortization under 7.2.0.8., enter "cash accounted including" and identify it accounts a country to the continuation accounts on the assumptions, but it these numeric values. Also, described accountpion. For plans Funding, Provide the following plan: For plans under 7.2.0.8. e	rell contracts, or other similar cost objectives, provide till there are not more than three plans, provide than three plans, information should be provided for least 80 percent of those Pritti costs allocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used. If any, For plans fisted unding.", For plans listed under 7.2.0.F., enter the amortization methods and periods used, if any, et the events or conditions for which significant for each plan. Do not include the current numeric powife a decorption of the basis used for determining orbit the criteria used to evaluate the validity of an under 7.2.0.6. or 7.2.0.F., enter "not applicable". Information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".)	
	В.	benefit, as apprepriate. Include assets. Identify the amortization under 7.2.0.8., enter "cash accr "terminal funding" and identify a factorial. Assumetions. Describe causaid accomptions are made values of the assumptions, but a these numeric values. Also, determine the accurate assumption. For plans funding. Provide the following plan: For plans under 7.2.0.8. 4	the method used to determine the actuarial value of a methods and periods used, if any, For plans fisted sunder 7,2,0,F., enter he amortization methods and periods used, if any, or the exercise reconditions for which significant for each plan. Do not include the current numeric provide a description of the basis used for determining orbit the criteria used to evaluate the validity of an under 7,2,0,6, or 7,2,0,F., enter "not applicable", information on the funding practice for the costs of the or 7,2,0,F., enter "not applicable".	
	0000	actuarial assumptions are made values of the assumptions, but these numeric values. Also, de- actuarial assumption. For plans funding. Provide the following plan: (For plans under 7.2.0.8, e	for each plan. Do not include the current numeric reveiled a description of the basis used for determining cribs the critical used to versulate the validity of an under 7.2.0.8, or 7.2.0.F., enter "not applicable", information on the funding practice for the costs of the or 7.2.0.F., enter "not applicable".)	
	c.	plan: (For plans under 7.2.0.8, o	r 7.2.0.F., enter "not applicable".)	
		Describe the criteria for a		
		e.g., full funding of the a rules.  2. Briefly describe the fund 3. Are all assets valued on yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of	
	D: Basis for Cost Computation, Indicate whether the cost for the segment is de es:			
		An allocated portion of t     A separately computed i     those segments.	the total PRB plan cost PRB cost for one or more segments. If so, identify	
	E. <u>Forfettability</u> . Does each perticipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.			
	Z.	Not applicable, proceed	to item 7.3.0.	

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes 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 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) 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: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD persont of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. az appropriate.

- Purchased Insurance from unrelated third party
   Setf-insurance
   C. Purchased Insurance from a captive insurer
   Y. Other 19

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

VII - 5

## COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

REQUIRED BY PURILC LAW 100-679		NAME
No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journace Rating Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable. 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan aponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred 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 these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this argument or business units: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occured and the account is fully funded Costs charged when occured and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Item description				
7.5.0	Employee Stock Openership Plans (ESOPs), Does your organization make constitutions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mork one)				
	A. Yes Proceed to Item 7.5.1)				
	8 Ne (Proceed to Ham 7.6.0)				
7.5.1	General Plan Information. On a continuation sheet, for all ESOPs provide the following information:				
	Α.	The plan name			
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, If any</li> </ol>				
	C. The plan number as reported on IRS Form 5500, H arry				
	Indicate where costs are accumulated:     (11 Horse office     (2) Segment				
	E. Are benefits provided purposent to a written plan or an established practice? If established practice, briefly describe.				
	F.	F. Indicate whether the ESOP plen is a defined-contribution plan subject to CAS 9904.412. (Answer Yea of Not.)			
	G.	Indicate whether the ESOP is leveraged or nonleveraged.			
	н.	H. <u>Valuation of Stock or Non-Cash Assets</u> . Are the plan assets valued on the basis of a readily determinable market price? If yet, 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.			
	<ol> <li>Enrictions and Dividents. Describe the accounting treatment for forfeitures and dividents, on both allocated and unallocated shares, in the measurement of ESOP coats charged directly or indirectly to Federal contracts or similar cost objectives for each plan identified.</li> </ol>				
	<ul> <li>J. Administrative Costs. Describe how the costs of administration of each plan listed identified, grouped, and accumulated.</li> </ul>				

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and 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 with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/1

FORM CASE DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item description				
7.6.1	Continued.				
	Column (3) - Crediting	of Dividends and Earned Refunds			
	For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.				
	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				
	Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-50(a)(1)(b)				
	E. Manually Rated - not applicable				
	Y. Other, or more than one 1/				
	Z. Not applicable				
	Column (4) - Projected Average Loss				
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.				
	Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased incurance.				
	<ul> <li>Costs that are based on the contractor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices.</li> </ul>				
	C. The actual amount of losses are considered to represent the projected average loss for the period.				
	Y. Other, or more than one method. 3/				
	Z. Not applicable				
	Culumn (5) - Insurance Administration Expenses				
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.				
	A. Separately identified and accum	soleted in indirect cost pool(s).			
	B. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation				
	Sheet).  C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).				
	D. Incurred by an insurance canier or third party. (Describe accumulation and attraction process on a Continuation Sheet).				
	Y. Other 1/				
	Z. Not applicable				
	1/ Describe on a Continuation Sheet.				

### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarace Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- 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 solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement 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.)

Part V - Depreciation and Capitalization Practices Part VI - Other Casts and Coeffis Part VII - Deferred Compensation and Insurance Costs Not Applicable

3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

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

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars

- Direct Labor Hours Machine Hours
- DEFORE JALMNORDY. Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(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 pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

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

FORM CASB DS-1 (REV 2/96)

		OUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES			
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
term No.	hem description					
U.3.3	Fesidual Expenses Aflocation Bass Co					
	tel	Major functions, activities, and ele	tments of cost include:			
	63	Description/Make up of the alloca	tion base			
	350		-			
8.4.0	Immaist of Engernes. 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 recording unit incurring the expense.					
- 4						

Item

PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

No.	nem description
4.6.0	Independent Research and Development (RRD) and Bist and Proposal (RRP) Costs. Definitions of and requirements for the allocation of IRRD and BISP costs are contained in 48 CFR 9904.420. The field rate of all allocable manufacturing, engineering, and/or other overhead is applied to IRRD and BISP costs are IRRD and BISP projects were under contract, and the "burdened" IRRD and BISP costs are (Mark appropriate line)s).

Allocated to Federal contracts or similar cost objectives by means of a composite pool with G&A expenses.

Allocated to Federal contracts or similar cost objectives by means of a n. aeparate pool.

Transferred to the corporate or home office level for reallocation to the benefiting segments. C.

Y. \_\_\_\_ Other 1/

Not applicable Z

Cost of Copital Committed to Facilities. In accordance with instructions for Form CASS-CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark onc.) 4.7.0

On a basis identical to that used to absorb the actual depreciation or amortization from these facilities; land is assigned in the same monner as the facilities to which it relates.

On a basis not identical to that used to absorb the actual depreciation or amerization from those facilities. (Describe on a confinuation sheet the difference for each step of the allocation process.)

 By the "alternative allocation process" described in instructions for Form CASB-CMF. C.

Z. \_\_\_ Not applicable.

1/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

IV - 6

DISCLOSURE STATEMENT	
REQUIRED BY PUBLIC LAW 100-	79

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT No. Item description Where a home office either establishes practices or procedures for the types of costs covered in this Part or brown and then allocates these costs to its segments, the home office may complete this Part to be included in the automission by the segment as indicated on page 69.4.

General Instructions. Depreciping Tangible Assets for Government Contract Costing. (For each of the asset categories lated on Plage \_\_\_\_, enter a code from A through H in Column (1) describing the method of depreciption (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 properly units; and a Code A, B or C in Column (4) infecting 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.) 5.1.0 Column (1)-Depreciation Method Code Column (2)-Useful Life Code Replacement experience organized by expected changes in periods of usefulness.
 Term of Lease
 C. Estimated on the back of Amet Guidelines under letternal flavence Processor. A. Straight Line
B. Declaring balance
C. Summit the years digits
D. Machine hours
E. Unit of production
F. Exponent at acquisition F. Expressed of Adaptation G. Use charge H. Method of deprediction used under the against black in the control Procedures Y. Other or most then one method 31 Z. Asset category is not applicable Procedures

Y. Other, or more than one method 1/ Column [4]-Residual Value Code Column (3)-Property Units Code Recidual value is estimated and deducted
 Recidual value is covered by the depreciation method it.g., decilining balance
 Recidual value is estimated but not deducted in accordance with the provisions of 48 CPR \$904.409 \$1.7
 Other or more than one method 3/ A. Individual units are accounted for A. Individual traits are economical for separately as personned to groupe of except with similar service flows.

C. Applied to groupe of extents with verying service flows.

Y. Other or more than one method. J.!

1/ Describe on a Continuation Short.

## PART V - DEPRECIATION AND CAPITALIZATION PRACTICES COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENY REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT No. Item description Depreciation Useful Properly Method Lile Units Code Code Code [1] [2] [3] 5.1.0 Continued. Residual Value Code (1) Asset Category Land improvements Building Building improvements Lanabudi improvements Machiney and equipment Fundancy and equipment Fundancy and equipment Fundancy and equipment Foreign and trucks Programming/reprogramming costs Protess and dies Tools Other depreciable most categories Emer Code Y on this like if other asset categories are used and enumerate on a continuation abest each such asset certainy and the applicable codes. Otherwise enter Code Z.) Depreciption Practices for Starting, Financial Accounting, and Instant Tax. Are depreciation practices the same for costing Federal contracts as for financial accounting and income too? (Mark either (A) or (B) on reck lines under Financial Accounting and income Tax. Not-for-profit organizations need not complete this item.) 5.2.0 A. Yes B. No **Enancial Accounting** (a) Methods A. Yss (b) Useful lives

FORM CASE DS-1 (REV 2/96)

(c) Property units
(d) Residual values
Income Tax

(e) Methods
(f) Useful lives
(g) Property units
(h) Besidual values

V-2

Item No.	REQUIRED	BY PUB	STATEMENT LIC LAW 100-679		
No.				NAME OF	REPORTING UNIT
	Hern description				
5.3.0	Section Section 1	5	Company with the second		
5.3.0	fully Deprecia (Mark pne.)	ated. Ass	ats. Is a usage charge for	fully depreciated	assets charged to Federal contracts
	Α.		Yes 1/		
1	В.		No		
	2	-	Not applicable		
5.4.0	Treatment of Gains and Losses on Disposition of Depreciable Property, Gains and losses are: (Mark the appropriate linets) and if more than one is marked, explain on a continuation sheet.)				
	Α.	-	Credited or charged curre depreciation of the asset		overhead or G&A pools to which th
	Taken into consideration in the depreciation cost basis of the new items, where trade in is involved.				on cost basis of the new items,
1 4	C. Not accounted for separately, but reflected in the depreciation reserve account				
	γ.	-	Otherisk 1/		
	Z.		Not applicable		
5.5.0	Contribution or Expension of Societied Costs. (Mark one line on each item to indicate your practice regarding explications or expension of specified costs incurred in connection with capital assets. If the same specified cost is cometimes expensed and sometimes capitalized, mark both lines and describe on a continuation sheet the circumstances when each method is used.)				
	Çı.	9		. Expressed	B. Capitalized
	(a)	Freigh	nt in	-	
	061	Sales	taxes	-	_
	(c)	Escis	e taxes		11
	140	Archi	tect-engineer from		_
	(e)	Overt	haults (extraordinary repairs		33

## 

FORM CASB DS-1 (REV 2/96)

V - 4

		UNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS		
		LOSUILE STATEMENT BY PURLIC LAW 100-679	NAME OF REPORTING	G UNIT			
tem No.		ltem o	fescription				
	99 TS	Part M	Instructions				
		re a home office either establishes p					
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	sts to its segments, the hom	e office may	complete		
6.1.0	each column	thereing and Crediting Vacation, Holi of Items 6.1.1, 6.1.2, 6.1.3 and 6. or unpaid vacation, holiday, or sick p sheet.)	1.4 to indicate the method is	ised to charg	e, or credit		
	2000			Salar	ied		
الوروب	1227 6-72-72	201020200	2001000	Non-			
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1.		
	A.	When Accrued (earned)	200	200	825		
	В.	When Taken	-				
	Υ.	Otherix) 2/	22.5	-			
6.1.2	Charges for Holiday Pay						
	Α.	When Accrued (carned)					
	B. When Taken						
	Υ.	Other(s) 2/		-	-		
6.1.3	Charges for Sick Pay						
	Α.	When Accrued (earned)					
	В.	When Taken			1200		
	Y.	Otherical 2/	-				
6,1,4	Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay						
	Α.	Credited to Accounts Originally					
	В.	charged at Leact Once Annually Credited to Indirect Cost Pools	-				
	c.	at Least Once Annually Comied Over to Future Cost	-	335.78			
		Accounting Periods 2/	<u> </u>		described.		
	Y.	Other(s) Z/		-			
	Z.	Not Applicable			-		
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act. 29						
		the definition of Non-exempt and Ex C. 206.	empt salaries, see the Fair L	abor Standan	s Act, 29		

#### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

	DISCLOSURE STATEMENT					
	REQUIRED BY P	JBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hem No.	Hern description					
62.0		(Mark the appropriate line(s)	Benefit Plans, Costs of such plans are charged to and if more than one is marked, explain on a			
	Α.	When actual payments a	ne made directly to employees			
	8	When accrued (book acc	mal or funds set aside but no trust fund involved)			
	C	When contributions are r	nade to a nonforfeitable trust fund			
	D	Not charged				
	Y	Other(s) 1/				
	Z	Not applicable				
63.0	Severance Pay and Early Retirement. Costs of normal tumover severance pay and early retirement incertive plans, as defined in FAR 31.2 or other perfinent procurement separations, which are charged discriby or indirectly to Federal contracts, are based on: [Mark the appropriate lines] 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 or miscel setting services, wh	laneous receipts, such as re-	a) to indicate the method used to occount for renues from renting real and personal property or effected to Federal contracts. If more than one is			
	<b>^</b>	The entire amount of the which related costs have	receipt is credited to the same indirect cost pools to been charged			
	B	related part of the receip	receipt includes an allowance for profit, the cost- t is credited to the same indirect cost pools to which charged; the profits are credited to Other			
	c	The entire amount of the Income	receipt is credited directly to Other (Miscellaneous)			
	Y	Other(x) 3/				
1	z	Not applicable				
	1/ Describe on a C	ontinuation Sheet.				

FORM CASS DS-1 (REV 2/96)

VI - 2

	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT		
item No.		Item d	escription		
6.5.0	Proceeds from Employee Widfare 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.)				
	Α		o an employee-welfare organization or fund; such & applicable costs such as depreciation, heat, light		
	B	Same as above, except th	proceeds are not reduced by all applicable costs		
	c	Proceeds are credited at le which costs have been ch	ast once annually to the appropriate cost pools to arged		
	D	Proceeds are credited to 0	ther (Miscellaneous) Income		
	Y	Otherist 1/			
	z	Not applicable			
	1/ Describe on a C	Continuation Sheet.			

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates 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.

Pension Plans with Costs Charsed to Federal Contracts, Identity the types and number of parallel plans where costs are charged to Federal contracts or similar cost objectives; (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

FORM CASE DS-1 IREV 2/961

1/ Describe on a Continuation Short.

V8 - 1

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item description					
7.1.1	General Plan Information. On a continuation sheet for each plan Montified in item 7.1.0, provide the following information:					
	Α.	The pion name				
	8.	The Employer Identification Number (	(SN) of the pien aponaor sa reported on IRS Form 5500, if			
	C.	The plan number as reported on HS i	Form 5500, if any			
	D.	is there a funding opency established	for the plan?			
	E. Indicate where costs are accumulated: III Horse Office (2) Segment					
	F. It the plan provides supplemental benefits to any other plan, identify the other plants).					
	names or plant are listed under 7.1.0.A., 7.1.0.9.2.b., or 7.1.0.0.2.c., for those plant which repension the largest deliar shrounts of costs (she get to Federal contracts, or shrinks cost disjectives, frontly or a confinent sheet the basis for the contribution [subding treatment of dividends, credits, and total straight for each fiscal year. If there are not more than three plants, previde information for all the plants. If there are more than three plants, performation should be provided for those plants that it the appears account for at boart 90 percent of those plants contribution plan costs elevable to this segment or business unit.)					
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)			
7.1.3	Defined-Bernefit Henfal. Where numerous plans are ficted under 7.1.0.8. (sachuling carbin defined-benefit plans teatind as defined-benefits plans teatind as defined-benefits plans teatind as defined-benefits plans reported to the report state removes of costs charged to shear convexts, pervise the information separated before on a continuation shear. (If there are not trace than those plans, provide information for all the plans. If there are not trace than those plans, provide information for all the plans. If there are an area than those plans, provide information that it is plans. If there are an area than those plans, information should be provided to these plans that it the appropriate account for all least 100 poccorn of those defined benefit plan costs absolute to this segment or business unit.):					
		used to value annitary benefits, for a accurred value of assets. Also, if ap-	actuarial cost method used, including the cost method(s) such plan, include the method used to determine the plicable, include whether normal cost is developed as a lev-			
	1	dollar amount or an a level percent of you-go.".	f sulary. For plana listed under 7.1.0.8.1.b., enter "pay-os			
	В.	you-go".  Actuated Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description.	events or conditions for which significant actualist.  De not include the current owners values of the or of the basis used for determining those numeric values, relate the velicity of an extuarial assumption. For plans			
	в.	yea-go." Anticatal Assumptions. Describe the accomplishes we made for each plan accomplishes we made for each plan accomplishes, but provide a description that, describe the critical most to ex- liated under 7.1.0.8.1.3 with "root Marker Value of Furches Accesses As- on the basis of a really determinable white. If on, describe here the mark when I was, describe here the mark	terreface conditions for which significant actualist. Do see include the current current values of the on of the leasts could be determining these remotic values, relate the validity of an actuarial assumption. For places, applicable 1. <a "not="" a="" agree="" agreey="" along="" and="" anteroffeet.="" are="" basis="" but="" climate="" date,="" describe="" description="" determinate="" each="" essemptions,="" for="" foreign="" have="" href="https://do.do.org/10.1007/j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.&lt;/td&gt;&lt;/tr&gt;&lt;tr&gt;&lt;td&gt;&lt;/td&gt;&lt;td&gt;&lt;/td&gt;&lt;td&gt;yea-go." if="" if<="" made="" market="" no,="" of="" plan="" price.="" provide="" reality="" statemptions="" td="" the="" to="" used="" v.7.1.0.5.1.0="" value="" value.="" visit="" with=""><td>Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable."  <u>https://do.do.commons.org/least-commons.org/least-commons-</u></td></a>	Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable." <u>https://do.do.commons.org/least-commons.org/least-commons-</u>		
	c	yea-go." Antiagli Ansuration. Describe the accomplisors are made for each plan accomplisors, but provide a description accomplisors, but provide a description that, describe the critical most to estate that, and a fundament to the con- traction of the control of the con- traction of the control of the con- traction of the control of the con- traction of the con- traction of the con- traction of the con- traction of the con-  T. As absorbed performed the con-	t events or conditions for which significant actualist. Do not include the current current values of the on of the basis used for determining these numeric values, makes the validate of an actualist assumption. For piece applicable, act, findicate it all assets of the funding agency are valued as easiest piece. If yes, indicate the basis for the market of crisical and of the funding agency are valued or plant titled under 7.1.0.3.1.b., enter level applicable. In whether the cost for the segment is determined as:			

PART VII - DEPENDED COMPENSATION

	COST ACCOUNTING STANDARDS DOARD		AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Hern description					
7.2.0	Charact to Federal Contracts, Identify the accounting method used to deturmine the cost number of 1988 plans whose costs are charged to Referal centracts or similar cost objective retires benefits are provided as an integral part of an employee group incurrence plan that or active employees, report that plan under 7.3.0. (Mark applicable limits) and enter number:			d the Where is (ans.)		
	A. B. C. D. E. Y. Z.	Accused Accounting Cash (pay-ex-you-got Accounting Purchased Insurance from uncounting Purchased Insurance from Captive Sad I-marance findusing insurance obtained through Captive Insurant Terminal Funding Other 3/ Nat Applicable (Proceed to	l heurer c			
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IR RS Form 5500, If any ed reserve extablished for the plan?			

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VII - 3

F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 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 1988 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.

No. 7.2.2 PRS large the info	Plants). ext dollar information respions to	Where numerous plans are listed to amounts of costs charged to Fede in below on a continuation sheet, all the plans. If there are more that in the aggregate account for at usiness unit.)  Actuariol Cost Method, Identify benefit, as appropriate, include assets, Identify the amortization under 7,20.8, enter "cash acco" terminal funding" and identify the Actuariol Assumptions. Describe actuarial accomptions are made values of the assumptions, but a these numeric values. Also, determine funding. Provide the following in funding. Provide the following in	for each plan. Do not include the current numeric revisite a description of the basis used for determining cribe the criteria used to evaluate the validity of an under 7.2.0.8, or 7.2.0.F., enter "not applicable".			
7.2.2 PRS large the info	est dollar informatic emotion for se plans di ment or b A.	Where numerous plans are listed to amounts of costs charged to Fede in below on a continuation sheet, all the plans. If there are more that in the aggregate account for at usiness unit.)  Actuariol Cost Method, Identify benefit, as appropriate, include assets, Identify the amortization under 7,20.8, enter "cash acco" terminal funding" and identify the Actuariol Assumptions. Describe actuarial accomptions are made values of the assumptions, but a these numeric values. Also, determine funding. Provide the following in funding. Provide the following in	ander 7.2.0. for those plans which represent the real contracts, or other similar cost objectives, provide 88 there are not more than three plans, provide for them three plans, information should be provided for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used. If any, for plans fixed under 7.2.0.F., enter he amortization methods and periods used. If any, is the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbits the critical used to resulate the validity of an under 7.2.0.B, or 7.2.0.F., exter "not applicable".			
the info	est dollar informatic emotion for se plans di ment or b A.	amounts of costs charged to Fede in below on a continuation sheet. If the plans. If there are more to the department of the surface wishess unit. Actuarid Cost Method, Identify benefit, as appropriate, Include assets, Identify the amortization under 7.2.0.8., enter "cash accontential funding" and identify the Actuarid Assumptions, Described actuarial assumptions, Described walkes of the assumptions, but in these numeric valves. Also, des actuarial assumption. For plans funding. Provide the following in	rel contracts, or other similar cost objectives, provide till there are not more than three plans, posvide han three plans, information should be provided for least 80 percent of those Pitti costs attocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any, For plans listed sunting." For plans listed under 7,2,0,F, enter the amortization methods and periods used, if any, et the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbit the critical used to sevaluate the validity of an under 7,2,0,8, or 7,2,0,F, enter "not applicable".			
	В.	benefit, as apprepriate. Include assets, Identify the ameritarism under 7,2,0.8., enter "cash accr "terminal funding" and identify a factuarial assumptions. Describeratural assumptions are made values of the assumptions, but it these numeric values. Also, desactuarial assumption. For plans funding. Provide the following it.	the method used to determine the actuardal value of methods and periods used, if any. For plans fixted sunding?. For plans fixted under 7,2,0,F, enter to emortization methods and periods used, if any, the emortization methods are periods used, if any, the emortization methods are which significant for each plan. Do not include the current numerio possible a description of the basis used for decembing orbit the critical used to sessiate the validity of an under 7,2,0,8, or 7,2,0,F, enter "not applicable".			
	0000	actuarial assumptions are made values of the assumptions, but a those numeric values. Also, des actuarial assumption. For plans funding. Provide the following	for each plan. Do not include the current numeric provide a description of the basis used for determining cribe the criteria used to evaluate the validity of an under 7.2.0.8, or 7.2.0.F., enter "not applicable".			
	c.		actuardal 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 actuardal assumption. For plans under 7.2.0.B, or 7.2.0.F, enter "not applicable".			
	C. Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8, or 7.2.0.5., enter "not applicable".)					
		e.g., full funding of the a rules.  2. Briefly describe the fund 3. Are all assets valued on yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of			
	D.	Basis for Cost Computation, Inc	Scale whether the cost for the segment is determined			
		An allocated portion of t     A separately computed i     those segments.	the total PRB plan cost PRB cost for one or more segments. If so, identify			
	<ol> <li>Forfeitsblity, Does each perscipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</li> </ol>					
	Z.	Not applicable, proceed	to item 7.3.0.			

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes 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 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) 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: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD percent of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. az appropriate.

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

VII - 5

## COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journey, Reting Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected arrange lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable. 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan aponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred 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 these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this argument or business units: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occused and the account is fully funded Costs charged when occused and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST			
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Item e	fescription			
7.5.0	Employee Stock Ownership Plans (S30Ps), Does your organization make considuations to fund ESOP that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one)					
	A.	Yes (Proceed to Item 7.5.	1)			
	8.	No iProceed to hern 7.6.0	H			
7.5.1	General Plan Information. On a continuation sheet, for all ESOPs provide the following information:					
	A. The plan name					
	8.	5500, if any				
	C. The plan number as reported on IRS Form 5500, If any					
	Indicate where costs are accumulated:     (1) Horse office     (2) Segment					
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.					
	F.	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or Not.)				
	G.	Indicate whether the ESOP is leveraged or nonleveraged.				
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If it is determined for those assets that do not have a .			
	E.	dividends, on both allocated and	the accounting treatment for forfeitures and unallocated shares, in the measurement of ESOP by to Federal contracts or similar cost objectives for			
	3	Administrative Costs, Describe I identified, grouped, and accurrul	new the costs of administration of each plan listed ar used.			

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and 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 with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		LOSUME STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.		ltem :	Sescription				
7.6.1	Continued.						
		Column (3) - Crediting of	Dividends and Earned Refunds				
	For e	ach line of coverage lated, enter co	de A, B, C, D, E, Y, or Z, as appropriate.				
	A.	Credited directly or indirectly to F	ederal contracts or similar cost objectives in the year				
	В.		ederal contracts or similar cost objectives in the year				
	C.		to currently reflect the net armual cost of the				
	D,		ontractor but retained by the carriers as reserves in 16-50(a)(1)(b)				
	E.						
	Y.	Other, or more than one 1/					
	Z. Not applicable						
	Column (4) Projected Average Loss						
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.						
	Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.						
	<ul> <li>Costs that are bosed on the contractor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and</li> </ul>						
	c.	practices.  C. The actual amount of losses are considered to represent the projected average loss to the period.					
	Y.	Other, or more than one method.	1/				
	Z.						
		Column (5) - Insurans	e Administration Expenses				
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, az appropriate, to indicate how administrative costs are treated.						
	A	Separately identified and accumu	lated in indirect cost pool(s).				
	Superately Mantified, accumulated, and allocated to cost objectives either segment and/or home office level [Describe allocation method on a Costin Sheet].     Nat separately identified, but included in indirect cost pools). (Describe a Continuation Sheet).						
	D.		r third party. (Describe accumulation and attaquation				
	Y. Other 1/						
	Z.	Not applicable					
	1/ Desc	ribe on a Continuation Sheet.					

### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarace Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- 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 solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement 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.)

Part V - Depreciation and Capitalization Practices Part VI - Other Casts and Coeffis Part VII - Deferred Compensation and Insurance Costs Not Applicable

3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

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

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars

- Direct Labor Hours Machine Hours
- DEFORE JALMNORDY. Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(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 pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

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

FORM CASB DS-1 (REV 2/96)

		OUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES			
REGURED BY PUBLIC LAW 100-675 NAME OF REPORTING UNIT		NAME OF REPORTING UNIT				
term No.		Hern c	Seacription			
8.3.3	Fesiquel Luc	perses	Aflosation Bass Code			
	tel	Major functions, activities, and ele	tments of cost include:			
	63	Description/Make up of the alloca	tion base			
	350		-			
8.4.0	office, identi	<u>taperage</u> . If there are normally want fly on a continuation sheet the classic pittle expense.	ters of expenses from reporting units to this home Scatter of the expense and the name of the reports			
- 4						

PART V - DEPRECIATION AND CAPITALIZATION PRACTICES

NAME OF REPORTING UNIT 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 locars 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 © 4... General Instructions. Depreciating Tangible Assets for Government Contract Costing. (For each of the asset categories lated 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 file; a code from A through C in Column (3) describing how depreciation methods or use charges are applied to properly 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 X is Column (1) only, if an asset category is not applicable.) 5.1.0 Column (1)-Depreciation Method Code Column (2)-Useful Life Code A. Streight Line
A. Streight Line
B. Dedeiring Belance
C. Sumeit the years digits
D. Machine hours
E. Uset of production
G. Use challe
M. Method of dependation used under the applicable internal Revenue Procedures
Y. Other or more than on embod 1/2
Z. Asset category is not applicable. Column (1)-Property Units Code

A. Individual units are economed for seperatory

8. Applied to groups of accepts with similar service lever

C. Applied to groups of accepts with similar service lever

Y. Other or more than one method (1)

C. Raddawl value is estimated but not deducted in accordance with the provisions of 48 CPR 9304.409 (1)

Y. Other or more than one method (1)

FORM CASE DS-1 (REV 2/98)

1/ Describe on a Continuation Short.

V - 1

COST ACCOUNTING STANDARDS BOARD		PAR	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES				
	DISCLOSURE STA REQUIRED BY PUBLIC		NAME OF REPORTING UNIT				
tem fo.		ltem e	em description				
5.1.0	Continued.	Deprecia Metho		Useful Life	Property Units		
	Asset Category		Code (1)		Code (2)	Code	Code (5)
	(a) Land improve	ments					
	(b) Building		-			-	
	(c) Building impr		-	-	_		-
	(d) Leasehold im			-	_		
	(e) Machinery as			_		_	
	(f) Furniture and		-	-	_	-	_
	(g) Automobiles		_	-	-	-	-
		ing equipment freprogramming costs		-	_	_	-
		dies		-	-		-
	(k) Tools	uses	-	-			
		lable mast categories	_				-
	acsat catego enumerate o	Y on this line if other ries are used and n a continuation sheet set cetegory and the					
	each such at applicable co Code Z.)	des. Otherwise enter					
5.2.0	applicable co	des. Otherwise enter Coating, Financial Acc roll contracts as for fin	ancial acco	unting	and inco	me tax?	[Mark either (
5.2.0	applicable co Code Z.)  Depreciation Practices for the same for costing Fed- or (R) on each line under	des. Otherwise enter Conting, Financial Access contracts as for the Financial Accounting a	ancial acco	unting Tax. I	and inco	me tax?	(Mark either ( nizations need
5.2.0	applicable or Code 2.3  Depreciation Practions for the same for cooling Fed or (R) on each line under complete this item.)  Enancial Account (a) Methods	dee. Otherwise enter Genting, Financial Accounting a Financial Accounting a	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need
5.2.0	applicable or Code Z.) Depreciation Practices for the same for cooling Fedure (R) on each line under complete this item.)  Enancial Account	dee. Otherwise enter Genting, Financial Accounting a Financial Accounting a	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need
5.2.0	applicable or Code 2.3  Depreciation Practions for the same for cooling Fed or (R) on each line under complete this item.)  Enancial Account (a) Methods	des. Otherwise enter Costina, Financial Accounting as Financial Accounting as ing	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need
5.2.0	applicable or Oods 2.3  Description Practices for the same for cooling Fed or till on each line under complete this item.)  Financial Account (a) Methods (b) Useful live	des. Otherwise enter  Continu. Financial Accounting a  financial Accounting a  ling  ing	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either ( nizations need
5.2.0	applicable or Ocde 2.3  Depreciation Practices for the same for cooling Pedicor or (R) on each line sunder complete this item.)  Financial Account (a) Methods (b) Useful line (c) Property of the Cooling Coo	des. Otherwise enter  Continu. Financial Accounting a  financial Accounting a  ling  ing	ancial acco ad income	unting Tax. I	and inco	ime tax? rofit orga	(Mark either () nizations need
5.2.0	applicable or Ood 2.3  Depreciation Practices for the same for cooling Pedicor or IRIO on each line sunder complete this item.)  Financial Account (a) Methods (b) Useful line (c) Property (d) Residual or Residu	des. Otherwise enter  Continu. Financial Accounting a  financial Accounting a  ling  ing	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either () nizations need
5.2.0	applicable or Code 2.3  Depreciation Practices for the same for costing Fed or (II) on each line under complete this item.)  Financial Account  (a) Methods (b) Useful live (c) Property (c) (d) Residual v Income Tax	des. Otherwise enter  Continu. Financial Accounting as  Emancial Accounting as  ing  es  siling  es  siling  es  siling  es  siling  es  siling  es  siling  es  siling	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either () nizations need
5.2.0	applicable or Ocde 2.3  Depreciation Practices for the same for cooling Pedia or III of the same for cooling Pedia or III on each line sender complete this item.)  Financial Account (al. Methods (b) Useful line (c) Property (d) Residual value (e) Methods (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) (f) Useful live (f) Useful live (f) Useful live (f) Useful live (f) (f) Useful live (f) (f) (f) (f) (f) (f) (f) (f) (f) (f)	des. Otherwise enter Continu. Financial Accounting as contracts as for fin Financial Accounting a sing es salies es es	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either Unitrations need
5.2.0	applicable or Oode 2.3  Depreciation Practices, for the same for ceeting Fed or III) on each line sunder complete this item.  Financial Account (a) Methods (b) Useful line (c) Property (d) Residual Valenceme Tax (e) Methods (e) Methods	des. Otherwise enter Costins. Financial Accounting a ing ing is sinits sakues	ancial acco	unting Tax. I	and inco	me tax? rofit orga B. No	(Mark either Unitrations need

	COST ACCOUNTING STANDARDS BOARD		PART V - DEPRECIATION AND CAPITALIZATION PRACTICES			
	REQUIRED BY PUBLI		NAME OF	REPORTING UNIT		
Item No.		them d	escription			
5.3.0	Fully Depreciated Asset (Mark one.)	z. Is a usage charge for f	ully depreciated	assets charged to Federal contracts?		
	B	Yes 1/ No Not applicable				
5.4.0	Treatment of Gains and Losses on Disposition of Departiable Property, Gains and losses are: (Mark the appropriate lines) and if more than one is marked, explain on a continuation sheet.)					
	Credited or charged comendy to the same overhead or G&A pools to which depreciation of the assets was charged					
		Taken into consideration i where trade in is involved		on cost basis of the new items,		
1 1	с	Not accounted for separat	tely. but reflecte	d in the depreciation reserve account		
	¥	Otherisk 1/				
	z	Not applicable				
5.5.0	Capitalisation or Experming of Societies Costs. (Mark one line on each item to indicate your practice; 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.)					
	Cust	Α.	Expressed	B. Cogitalized		
1	(a) Freight	in	-			
2 1	(b) Sales to	ixes	-	_		
	(c) Excise	taxes		1.		
	(d) Anchite	ct-engineer from	0.000	-		
	(e) Overha	uls (extraordinary repairs)	day day?	2		
	1) Procede on a Comp	Constant Phase				

FORM CASS DS-1 IREV 2/961

V-3

		G STANDARDS BOARD			
		UBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		Hern description			
5.6.0	addition, alteration of expected life yea If more that your depre- number of	and improvement of de- ers of capitalized assets, n one dollar amount or n dable assets, and enume	aroum dollar amount of acquisition cost or expenditures for preciable assets capitalized, and (b) the minimum number number agains, show the information for the regionity of crate on a continuation sheet the dollar amounts and/or or subcategory of assets involved which differ from those		
	1.000	Minimum dollar amoun	t controlled		
	1 37	Minimum service life y			
5.7.0	Group or Mass Par which individually Yes is marked, pro	chase. Are group or me are less than the craital vide the minimum aggre	ss purchases foriginal complement) of low cost equipment, ration amount indicated above, capitalized? (Mark one. If gote dollar amount capitalized.)		
	^	Yes			
	1000	Minim	um aggregate dollar amount capitalized		
	E.	No.			

## COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

DISCLOSURE STATEMENT	******
BED BY PUBLIC LAW 100-679	NAME OF REPORTING

REQUIRED BY PUBLIC LAW 100-679 UNIT 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 (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, 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, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) Salaried Non-Hourly exempt 3/ Exempt 3/ (1) (2) (30 6.1.1 Charges for Vacation Pay 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 (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not Applicable For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet.

2/ FORM CASB DS-1 (REV 2/96)

VI - 1

	DISCLOSU	G STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT				
Hem No.		Item d	escription				
620	Supplemental Unemployment (Extended Lavoff) 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.)						
	Α	When actual payments are made directly to employees					
	8	When account (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 Reticement. Costs of normal tumover 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 Indirectly to Indirectly as based on: Mark the appropriate linetal and if more than one is marked, explain on a confirmation sheet.)						
	A Actual payments made						
	B Accrued amounts on the basis of past experience						
	C Not charged						
	Υ.	Other(s): 1/					
	z	Not applicable					
6.4.0	Incidental Receipts. (Mark the appropriate lines) to indicate the method used to account for incidental or miscellaneous receipts, such as revenues from renting real and personal property or setting services, when related costs have been allocated to Federal contracts. If more than one is marked, explain on a continuation sheet.)						
	^-	<ul> <li>The entire amount of the receipt is credited to the same indirect cost pool which related costs have been charged</li> </ul>					
	B	Where the omount of the receipt includes an allowance for profit, the cost- selated part of the receipt is credited to the same indirect cost pools to which selated costs hives been charged; the profits are credited to Other (Miscellaneous) Income					
	c. —	C The entire amount of the receipt is credited directly to Other (Miscellaneous Income					
	Y	Other(s) 3/					
	z	Not applicable					
	1/ Describe on a C	Continuation Sheet.					

	COST ACCOUNTIN	IG STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS				
		RE STATEMENT UBUC LAW 100-679	NAME OF REPORTING UNIT				
item No.		ftern description					
6.5.0	<u>Proceeds from Employee Wellzre Activities.</u> Employee welfare activities include all of those activities to fast in FAR 31.2. (Mark the appropriate linets) to indicate the practice followed in accounting to the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)						
	Α	Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, hear, light and power					
	B	Same as above, except the proceeds are not reduced by all applicable curts					
	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	Otherist 1/					
	z	Not applicable					
	İ						
	1/ Describe on a C	Continuation Sheet.					

	COST ACCOR	INTING STANDARDS	воляр	PART VII - DEFERRED COMPENSA: AND INSURANCE COST		
	DUSCI	OSURE STATEMENT BY PUBLIC LAW 100		NAME OF REPORTING UNIT		
hem No.			Ham des	scription		
			Part VII Je	structions		
	setirement be of deferred of corporate or others may if organizations When a continuation require that of disclose the segment(s) p	nefits edier than pens ompersation, and insu- bome office level, with sour a portion of these I levels.  I the segment beports in sheet, identify the o- entity to complete the methods and technique enterturning Federal con-	iona (including p trance. Some or le others may in costs at the co- ing uniti does no rganizational ent applicable partie es used to mene tracts or similar	greent of costs for employee persions to not extrement health benefits, certain gardestions may incur all of these cost cur them at subordinate organizational epocate level and the balance at subord at directly incur such costs. We segment this Part VIII. Each such entity is use, snaign, and allocate south costs to cost objectives. Necessary explanation costs objectives. Necessary explanation costs on continuation when the costs to costs to costs objectives. Necessary explanation costs objectives. Necessary explanation	other types s at the levels. Sail inate or should, or , and should to fully the	
	to achieve that objective should be provided by the entity on a continuation sheet.  Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII 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.					
7.1.0	plans whose	s with Costs Charged to costs are charged to mber of plans.1	to Federal Cont Federal contract	racts, identify the types and number of s or similar cost objectives: (Mark appl	f persion Scable lises Number of	
		Type of Per	ision Plan		Plans	
	A.	Defined-Contribution	n Flan (Other th	an ESOPs (see 7.5.0))		
	Non-Gualified     Outlified		nd			
	1	Z. Quanted				
	В.	Defined-Benefit Pla	п		=	
	8.	Defined-Benefit Pla 1. Non-Cusific a. Costs as	ed - re measured and	assigned on accrual basis assigned on each	=	
	B.	Defined-Benefit Plat  1. Non-Cualific a. Costs as b. Costs as (poy-as-	ed - re measured and		=	
		Defined-Benefit Plat  1. Non-Custific a. Costs as b. Costs as (pay-az- 2. Qualified a. Trustees	ed - re measured and re measured and you-go! beain d (Subject to ER	assigned on cash  (SA's minimum funding requirements)		
		Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! busis d (Subject to ER sured plan (Exem- nents) treated a vely bargained p	l assigned on cash		
	8. Y.	Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! beain d (Subject to ER sured plan (Exem nents) treated a	l assigned on each ISA's minimum funding requirements) typt from ERISA's minimum funding a a defined-contribution plan		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Hem d	Item description			
7,1,1	General Plan I Information:	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following			
	A.	The pion name				
	8.	The Employer Identification Number 9 any	(SNI) of the plan aponaor so reported on IRS Form 5500, #			
	C.	The plan number as reported on HS is	Form S500, if any			
	D.	is there a funding opency established	for the plan?			
	E.					
	F.	if the plan provides suggiormental bor	efits to any other plan, identify the other plants).			
	largest dollar sheet the bas fiscal year. () three plant, is	amounts of costs charged to Federal con is for the contribution fincheding treatmen If there are not more than three plans, po	, or 7.1.0.8.2.c., for those plans which supersort the rinces, or similar cost objectives, describe on a continuation of of dividents, credits, and fortistural required for each needs information for all the plans. If there are more than plant that in the approprie account for at least 90 percent its segment or business unit.)			
	7.	Not applicable. (Proceed to I	ten 7.1.3)			
7.1.3	treated as de represent the below on a ti there are man	Seed-contribution plans reported under 7. largest dellar amounts of costs charged ovtinuation short. (If there are not more in than three plans, information should be	ned under 7.1.0.B. (suchating cartain defined-benefit plans 1.0.8.2.b. and 7.1.0.B.2.c.), for those plans which to Federal contracts, people the information requested than those plans, provide information for all the plans. If a provided for these plans that in the appropria economic for allocated to this segment on business with:			
	A. <u>Accused Cont Method</u> , Mertily the actuarial cost method used, including the cost method used to value annihilary benefits, for each plan, letched the method used to determine the extensivel whole of easests. Also, it Repficially, include whether normal cost is developed as a disky amount or as a level percent of salary. For plane fitted under 7.1.0.8.1.b., enter "pay year-on".					
	В.	assumptions are made for each plan. assumptions, but provide a description	ements or conditions for which significant actionals. Do not include the context countries white of the or of the basic used for determining these exemptic values, whate the validity of an actionful assumption. For plans quylication.			
	c	on the basis of a readily determinable value. If no, describe how the marks	note, indicate if all expets of the funding agency are valued a market price. If yes, indicate the basis for the market of values are determined for those accust that do not have a or plans listed under 7.1.0.8.1.b., write "not applicable".			
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:			
		<ol> <li>An allocated portion of the t</li> <li>A separately computed pero segments.</li> </ol>	assi pension plan cost. Jon cost for one or more segments. If so, identify theor			
	1	Not applicable, proceed to it	ten 7.2.0.			
	100					

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFENDED COMPENSATION AND INSURANCE COST			
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
ltem No.		Hem c	description			
7.2.0	Pest-retirement Benefits (PRBs) Other than Pensions linebriding post retirement health care benefits)  Charged to Federal Contincts, 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 retires 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 leads) and entire number of plans.)					
		Medyed Used to Determine Costs	Busines of Plans			
	Α.	Accrual Accounting				
	8.	Cash (pay-as-you-go) Accounting				
	C.	Purchased Insurance from unrelat	ad bosons			
	D.	Purchased Incurance from Captive				
	E.					
	. 6-	Self-Insurance fincluding insurance				
		obtained through Captive Insurer	n n n n n n n n n n n n n n n n n n n			
	F.	Terminal Funding	200			
	Y.	Other 1/				
	Z. Not Applicable (Proceed to Item 7.3.0)					
7.2.1	General PIIB 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:					
	A.	The plan name				
	<ul> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ul>					
	C. The plan number as reported on IRS Form 5500, if any					
	D. Is there a funding agency or funded reserve established for the plan?					
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:			
	F.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If the.			
	G.	plan is operated as an employee under 7.2.0.Y., indicate whether If the plan is operated as an employee.	2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the group insurance program. If this PTB plan is listed the plan is operated as a grow insurance program, layer group insurance program, report this plan under I. If no, report the plan under 7.2.2.			
	1/ Describe	on a Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts 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 glans, provide information for all the plans. If there are more than three plans, 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.) A. <u>Actuariol Cost Method</u>, 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 ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA 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 determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

VII - 4

PART VII - DEFERRED COMPENSATION

		COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT				AND INSURANCE COST				
	REQUIRED BY PU		679	NA	ME OF REPO	RTING UN	п			
Item No.			Ite	em description						
7.3.0	Employee Group Insurance Charged to Federal Contracts or Similar Cost Objectives. Does organization provide group insurance coverage to its employees? Uncludes coverage for its aurgical, medical, disability, excident, and similar plans for both active and retired employee the coverage was previously described in 7.2.01  A. Yes (Complete Istem 7.3.1)  B. No Grocsed to Item 7.4.01						age for life, hospital			
7.3.1	Employee Group ins life, hospital, surgics employeest, provide ill there are not more information for all it insurance plane, into aggregate account if the program that co	urance Program d, medical, dha the information e than three po- se policies and s somation should or at least 80 p	s. For each bility, according to the form of the provide ergent of	ch program to ident, and sin a continuesi off-insurance nos plans. M led for those the costs allo	rilar program on sheet, usi plans that co there are mo policies and s reable to this	s for both ing the cod imprise the ire that the self-insuran	active and retired les described below program, provide ee policies or self- ice plans that in the			
	Description	of Employee Ga	oup Insura	nce Program						
	Podiny or Entr- Josephine Plan	Court Accommendation (19)	Cont. Resin (2)	Britain Ol	Purchased Instance Fieling Essis (4)	Frejected Average Loss 50	Edinaturos hearanos Administrativa Experiesa (5)			
			Column (1)	- Cost App	amulation					
	Enter Code A. B. or Y, as appropriate.									
	B. Cost	s are accumulat s are accumulat r 1/								
		Column (2) — <u>Cost Besin</u>								
	Enter code A	, B, C, or Y, as	appropria	ite.						
	B. Sett- C. Purc	hased Insurance hased Insurance r 3/			10.00					
	1/ Describe on	a Continuation	Sheet,							

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
	DESCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT				
turs No.	han	description				
7.3.1	Continued.					
	Column (3) - Includes Religions					
	Enter code A, B, C, or Y, as appropriate.					
	A. No. does not include benefits for ret	Come				
	R. Yes, PRS bonefits for retirees that a	no a part of a policy or coverage for both active employees				
	ged retirees are reported here kutten	d of 7.2.0.				
	C. Yes, PRS borofits for retirees are a part of a PRB plan previously reported under 7.2.0.					
		Y. Other 1/				
	Column (4) - Parchaned Insurance Rating Beris					
	For each plan listed enter code A, H, C, Y, or Z, se appropriate.					
	<ul> <li>A. Retrospective Rating (also called experience rating plan or retention plant).</li> </ul>					
	B. Manually Rated					
	C. Community Reted Y. Other, or more than one type 1/					
	Z. Mot applicable					
	Column (5) - Projected Average Loss					
	For each self-insuced group plan, or the self-insured portion of purchased insurance, enter code A, B, C,					
	Y, or Z, as appropriate.					
	A. Self-insurance costs represent the projected everage loss for the period estimated on the basis					
	of the cost of comparable purchased insurance.  8. Self-insurance costs are based on the contractor's experience, relevant industry experience, and					
	<ol> <li>Self-incommer costs are based on the contractor's experience, relevant industry experience, and annicipated conditions in accordance with accopted actuaries principles.</li> </ol>					
		represent the projected average lasts for the period.				
	Y. Other, or more than one method 1/					
	Z. Not applicable					
	Column 16) - Immunece Administration Economics					
	For each self-instead group plan, or the self-instead parties of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.					
1.0	A. Separately identified and accumulated in indirect cost poolisi.					
11						
10	C. Not separately identified, but inclu-	led in indirect cost pools). (Describe pools) on a				
	D. Incurred by an incurance carrier of	third party (Describe accumulation and affectation process or				
	e Continuation Short).					
	Y. Other 3/					
	Z. Not applicable					

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hern No.	ltem description					
7.4.0	Deferred Cor compensatio (Mark one.)	mensation, as defined in CAS 9904 n, other than ESOPs, which is charg	415. Does your organization award deferred ed to Federal contracts or similar cost objectives?			
	A	Yes (Complete Ham 7.4.1.)				
	В.	No (Proceed to Hern 7.5.0.)				
7.4.1		telernation. On a continuation she 15, provide the following information	et for all deferred compensation plans, as defined by n:			
	A. The plan name					
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form \$500, if any</li> </ol>					
	C. The plan number as exported on IRS Form 5500, if any					
	B. Indicate where costs are accumulated:					
	(1) Home office (2) Segment					
	E.	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.				
7.4.2	represent the objectives, a plans, provided for	e largest dollar amounts of costs cho provide the information below on a cide information for all the plans. If the	plans are listed under 7.4.1, for those plans which aged to Federal contracts, or other similar cost nonfiniumion whet. Iff there are not more than those are are more than these plans, information should be count for at least \$10% of these determed business until:			
	Α.	Description of Man.				
		Stock Options     Stock Appreciation Rights     Cash Incertive     Other (exclain)				
	B.	teaching on exceeded many in the	ued and the accrual is fully funded			

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Item	description			
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)			
	Α.	Yes (Proceed to item 7.5	1)			
	В.	No iProceed to item 7.6.0	DI .			
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:			
	A.	A. The plan name				
	8.					
1	C. The plan number as reported on IRS Form 5500, If any					
	Indicate where costs are accumulated:     The Home office     Segment					
	E. Are benefits provided pursuant to a written plan or an established practice? If assistanted practice, briefly describe.					
	F.	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or Not.)				
	G.	<ol> <li>Indicate whether the ESOP is leveraged or nonleveraged.</li> </ol>				
	н.	H. <u>Voluntion of Stock or Non-Gash Assets</u> , Are the plan assets valued on the basis of readily determinable market price? If yes, indicate the basis for the market value. It no, indicate how the market value is determined for those assets that do not have readily determinable market price.				
	r	<ol> <li>Eartelpore and Divisioning. Describe the accounting treatment for forfeitures and dividends, on both allocated and unallocated aboves, in the measurement of ESOP coats charged directly of indirectly to Federal contracts or similar cost objectives freech plan identified.</li> </ol>				
		<ul> <li>J. Administrative Casts, Describe how the costs of administration of each plan listed as identified, grouped, and occurrulated.</li> </ul>				

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		DEFERRED COMPENSATION AND INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF I	PORTING UNIT				
item No.	hem description						
7,6.0	Worker's Compensation, Liability, and Property I coverage regarding worker's compensation, Sabi A. Yas (Complete Item 7.6.1	Worker's Compensation, Liabitity, and Property Incurance, Does your organization have insurance coverage regarding worker's compensation, Sublity and property insurance?					
	B. No (Proceed to Part VIII)						
7.6.1	Worker's Compensation, Liability and Property I	isurance Coverage					
	fire and similar peds, natomobile liability and property damage, general liability), provide the information before on a continuation thete using the codes described before the fire are not more than three policies or self-insurance plans that are applicable to the fine of insurance, provide information for all the policies and self-insurance plans. It 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:						
	Pulley or Sulf- Cost Cost Swarmen Flan Accountages, Sonie	and Extract . Ave.	Self-Insurance  solid frecuence  rage Administrative  ma Exercise				
	America Plan Accountation Seek		4) 60				
	Column (1) - Cost Accumulation						
	Enter code A, B, or Y, as appropriate.						
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/						
	Column (2) - Cost Books						
	Enter code A, B, C, or Y, as appropriate.						
	Purchased Insurance from unrelated third party     Self-insurance     Purchased Insurance from a captive insurer     Other 3/						
	1/ Describe on a Continuation Sheet.						

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

co	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
13	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating 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.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

## Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Lotal Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT	
Item No.		Item e	fesoription		
		Type of Expenses or Name of Por	of of Expenses		
83.1	Directly Allos	cated			
6.3.1	1.				
	(a)	Major functions, activities, and el			
			-		
	- 20		-		
	Major functions, activities, and elements of cost include:				
	(a)		Charles or Cost French		
			-		
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code	
	1.			-	
	(a)	Major functions, activities, and e	lements of cost include:		
	61	Description/Make up of the alloca	ation base:		
			_		
	2.			1200	
	(a)	Major functions, activities, and e	lements of cost include:		
	tho	Description/Make up of the afloc	etion bases		
	100	Decorption water up of the moc	and Marks		
	1				

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 103-673			PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT		
term Vo.	Ham description				
8.3.3	Pesidual Expenses		Affocation Bass Code		
	(a) Major for	ctions, activities, and el	coverib of cost include		
	(b) Description	on/Make up of the alloce	tion base:		
8.4.0	Irenate: of Expenses. Herica, identify on a contunit incurring the expense	inustion sheet the dessi-	ters of expenses from reporting units to this home fication of the expense and the name of the records		
10					

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDA DISCLOSURE STATES	ARDS BOARD	PAR			IZATION AND	RACTICES	
	REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT				
loem No.		ltem de	lescription					
5.1.0	Continued.							
			Depreck		Useful Life	Property Units	Residual	
	Asset Category		Code		Code	Code	Code	
	HARD, SANSONY		(3)		123	(3)	453	
	(a) Land improvemen							
	(b) Building	Ma .				_		
	(c) Building improve	mends	-		-		-	
	(d) Leasehold improv				_		0.500	
	(e) Machinery and e							
	(f) Furniture and fix						25-27	
	(g) Automobiles and				-	=		
	(h) Data processing				_	-	_	
		rrogramming costs s			-	-		
	(i) Patterns and die:		-		-	-		
		e annet categories				=		
		continuation sheet						
	each such esset applicable codes Code Z.)	Otherwise enter						
5.2.0	applicable codes Code Z.) Depreciation Practices for Go the same for cooling Federal or (R) on each line under Fin- complete this item.)	Difference enter enting, Financial According contracts as for final encial Accounting and	ncial acco d Income	Tax.	and inco	me tax? () offt organi	Mark either (/ zations need	
5.2.0	applicable codes Code 2.3  Depreciation Prections for Co the same for costing Federal or (8) on each line under Fin complete this item.)  Financial Accounting	Difference enter enting, Financial According contracts as for final encial Accounting and	ncial acco	Tax.	and inco	me tax? If	Mark either (/ zations need	
5.2.0	applicable codes Code 2.3  Depreciation Precisions for Co the same for costing Federal or (R) on each line under Fini complete this item.)  Financial Accounting (a) Methods	Difference enter enting, Financial According contracts as for final encial Accounting and	ncial acco d Income	Tax.	and inco	me tax? () offt organi	Mark either (/ zations need	
5.2.0	applicable codes Code Z.3  Descreciation Practices for So the same for conting Federal or (II) on each ion under Fin complete this item.3  Financial Accounting (a) Methods (b) Useful lives	Otherwise enter esting. Financial Acco- contracts as for fina encial Accounting and	ncial acco d Income	Tax.	and inco	me tax? () offt organi	Mark either (/ zations need	
5.2.0	applicable codes Code 2.3  Depreciation Precisions for Co the same for costing Federal or (R) on each line under Fini complete this item.)  Financial Accounting (a) Methods	Otherwise enter esting. Financial Acco- contracts as for fina encial Accounting and	ncial acco d Income	Tax.	and inco	me tax? () offt organi	Mark either (/ zations need	
5.2.0	applicable codes Code Z.3  Descreciation Practices for So the same for conting Federal or (II) on each ion under Fin complete this item.3  Financial Accounting (a) Methods (b) Useful lives	Otherwise enter oring. Financial Acco contracts as for float contracts as for float ancial Accounting and	ncial acco d Income	Tax.	and inco	me tax? () offt organi	Mark either (/ zations need	
5.2.0	applicable codes Code Z.)  Depreciation Practices for Co the same for cooling Federal or (II) on each line under Fin complete this item.)  Financial Accounting (a) Methods (b) Useful lives (c) Property units	Otherwise enter oring. Financial Acco contracts as for float contracts as for float ancial Accounting and	ncial acco d Income	Tax. I	and inco	me tax? () offt organi	Mark either (/ zations need	
5.2.0	applicable codes Code Z.)  Depreciation Practices for Co the same for cooling Federal or (II) on each ion under Fin complete this item.)  Financial Accounting (a) Methods (b) Useful lives (c) Property units (d) Residual value	Otherwise enter oring. Financial Acco contracts as for float contracts as for float ancial Accounting and	A. )	Tax. I	and inco	me tax? If	Mark either (/ zations need	
5.2.0	applicable codes Code 2.3  Depreciation Prections for Co the same for costing Federal or (8) on each line under Fin complete this item.)  Financial Accounting (a) Methods (b) Useful lives (c) Property unit (d) Residual value Income Tax	Otherwise enter oring. Financial Acco contracts as for float contracts as for float ancial Accounting and	A. )	Tax. I	and inco	me tax? If	Mark either (/ zations need	
5.2.0	applicable codes Code Z.3  Depreciation Practices for Co the same for cooling Federal or (II) on each ion under Fin complete this item.3  Financial Accounting (a) Methods (b) Useful lives (c) Property units (d) Residual valu- Income Tax (e) Methods	Otherwise enter extins. Financial Accounting contracts as for finan- encial Accounting and contracts are contracts.	A. )	Tax. I	and inco	me tax? If	Mark either (/ zations need	

	COST ACCOUNTING ST		PART V	DEPRECIATION AND CAPITALIZATION PRACTICES		
	REQUIRED BY PUBLI		NAME OF	REPORTING UNIT		
Item No.	item description					
5.3.0	<u>Fully Depreciated Assets.</u> Is a unage charge for fully depreciated assets charged to Federal contractal (Mark one.)					
	B	Yes 1/ No Not applicable				
5.4.0	Treatment of Gains and the appropriate line(s) a	Losses on Disposition of and if more than one is ma	Depreciable Pro rked, explain or	gerty, Gains and losses are: (Mark n a continuation sheet.)		
	<ul> <li>Coadted or charged currently to the same overhead or G&amp;A pools to which the depreciation of the assets was charged</li> </ul>					
	Taken into consideration in the depreciation cost basis of the new Herrs, where trade in is knowled					
	C. Not accounted for separately, but reflected in the depreciation reserve account					
	¥	Otherisk 1/				
	z	Not applicable				
5.5.0	<u>Capitalisation or Experming of Sociified Costs.</u> (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 connectioned upon the capitalized mark both lines and describe or a continuation sheet the circumstances when each method is used.)					
	Cust	Α.	Expressed	B. Cogitalized		
1	(a) Freight	in	-			
2 1	(b) Sales to	ixes	-	_		
	(c) Excise	taxes		1.		
	(d) Anchite	ct-engineer from	0.000	-		
	(e) Overha	uls (extraordinary repairs)	day day?	2		
	1) Procede on a Comp	Constant Phase				

FORM CASS DS-1 IREV 2/961

V-3

		G STANDARDS BOARD			
		UBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Hem description				
5.6.0	addition, alteration of expected life yea If more that your depre- number of	and improvement of de- ers of capitalized assets, n one dollar amount or n dable assets, and enume	aroum dollar amount of acquisition cost or expenditures for preciable assets capitalized, and (b) the minimum number number agains, show the information for the regionity of crate on a continuation sheet the dollar amounts and/or or subcategory of assets involved which differ from those		
	1.000	Minimum dollar amoun	t controlled		
	1 37	Minimum service life y			
5.7.0	Group or Mass Par which individually Yes is marked, pro	chase. Are group or me are less than the craital vide the minimum aggre	ss purchases foriginal complement) of low cost equipment, ration amount indicated above, capitalized? (Mark one. If gote dollar amount capitalized.)		
	^	Yes			
	1000	Minim	um aggregate dollar amount capitalized		
	E.	No.			

## COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

DISCLOSURE STATEMENT	******
BED BY PUBLIC LAW 100-679	NAME OF REPORTING

REQUIRED BY PUBLIC LAW 100-679 UNIT 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 (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, 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, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) Salaried Non-Hourly exempt 3/ Exempt 3/ (1) (2) (30 6.1.1 Charges for Vacation Pay 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 (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dace Annually
 Credited to Indirect Cost Pools at Least Dace Annually
 Confed Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not Applicable For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet.

2/ FORM CASB DS-1 (REV 2/96)

VI - 1

	DISCLOSU	G STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT			
Hem No.		Hern description				
620	Supplemental Unemployment (Extended Laroff) Benefit Plans, Costs of such plans are charged to Federal contracts: (Mark the appropriate line(x) and if more than one it marked, explain on a continuation sheet.)					
	Α	When actual payments are made directly to employees				
	8	When account (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 Beticement. Costs of normal turnover severance pay and early retirement incertive plans, as defined in FAR 31.2 or other perfinent procurement regulations, which are charged directly or indirectly to Federal contracts, are based on: IMark the appropriate linets 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					
	Υ.	Other(s) 3/				
	z	Not applicable				
6.4.0	incidental or miscel selling services, wh	laneous receipts, such as reve en related costs have been all a continuation sheet.)	to indicate the method used to account for nues from renting real and personal property or nexted to Federal contracts. If more than one is			
	^-	The entire amount of the a which related costs have t	eceipt is credited to the same indirect cost pools to seen charged			
	B	related part of the receipt	escript includes an allowance for profit, the cost- is credited to the same indirect cost pools to which larged; the profits are credited to Other			
	c. —	The entire amount of the s income	eceipt is credited directly to Other (Miscellaneous)			
	Y	Other(x) 3/				
	z	Not applicable				
	1/ Describe on a C	Continuation Sheet.				

	COST ACCOUNTIN	IG STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT			
item No.	itsm description					
6.5.0	set forth in FAR 31	.2 . (Mark the appropriate line	playee welfare activities include all of those activities (s) to indicate the practice followed in accounting to me is marked, explain on a continuation sheet.)			
	Α	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 th	e proceeds are not reduced by all applicable costs			
	c	Proceeds are credited at k which costs have been ch	asst once annually to the appropriate cost pools to arged			
	D	Proceeds are credited to Other (Miscellaneous) Income				
	Y	Otherist 1/				
	z	Not applicable				
	İ					
	1/ Describe on a C	Continuation Sheet.				

	COST ACCOR	INTING STANDARDS	BOARD	PART VII - DEFERRED COMPENSA: AND INSURANCE COST		
	DUSCI	OSURE STATEMENT BY PUBLIC LAW 100		NAME OF REPORTING UNIT		
hem No.			Ham des	scription		
			Part VII Je	structions		
	setirement be of deferred of corporate or others may if organizations When a continuation require that of disclose the segment(s) p	nefits edier than pens ompersation, and insu- bome office level, with sour a portion of these I levels.  I the segment beports in sheet, identify the o- entity to complete the methods and technique enterturning Federal con-	iona (including p trance. Some or le others may in costs at the co- ing uniti does no rganizational ent applicable portic se used to mene tracts or similar	greent of costs for employee persions to not extrement health benefits, certain gardestions may incur all of these cost cur them at subordinate organizational epocate level and the balance at subord at directly incur such costs. We segment this Part VIII. Each such entity is use, snaign, and allocate south costs to cost objectives. Necessary explanation costs objectives. Necessary explanation costs on continuation when the costs to costs to costs objectives. Necessary explanation costs objectives. Necessary explanation	other types s at the levels. Sail inate or should, or , and should to fully the	
	to achieve that objective should be provided by the entity on a continuation sheet.  Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII 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.					
7.1.0	Pension Plans with Costs Charact to Federal Contracts, Identify the types and number of panal- plans whose costs are charged to Federal contracts or similar cost objectives; (Mark applicable I and enter number of glass.)				f persion Scable lises Number of	
		Type of Per	ision Plan		Plans	
	A.	Defined-Contribution	n Flan (Other th	an ESOPs (see 7.5.0))		
	1	Non-Qualifie     Qualified	nd			
	1	Z. Quanted				
	В.	Defined-Benefit Pla	п		=	
	8.	Defined-Benefit Pla 1. Non-Cusific a. Costs as	ed - re measured and	assigned on accrual basis assigned on each	=	
	B.	Defined-Benefit Plat  1. Non-Cualific a. Costs as b. Costs as (poy-as-	ed - re measured and		=	
		Defined-Benefit Plat  1. Non-Custific a. Costs as b. Costs as (pay-az- 2. Qualified a. Trustees	ed - re measured and re measured and you-go! beain d (Subject to ER	assigned on cash  (SA's minimum funding requirements)		
		Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! busis d (Subject to ER sured plan (Exem- nents) treated a vely bargained p	l assigned on cash		
	8. Y.	Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! beain d (Subject to ER sured plan (Exem nents) treated a	l assigned on each ISA's minimum funding requirements) typt from ERISA's minimum funding a a defined-contribution plan		

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Hem d	lescription			
7,1,1	General Plan I Information:	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following			
	A. The pion name					
	<ol> <li>The Employer Identification Number (CN) of the plan appears as reported on IRS Form 5500, if any</li> </ol>					
	C.	The plan number as reported on HS is	Form S500, if any			
	D.	is there a funding opency established	for the plan?			
	E.					
	F.	if the plan provides suggiormental bor	efits to any other plan, identify the other plants).			
	largest dollar sheet the bas fiscal year. () three plant, is	amounts of costs charged to Federal con is for the contribution fincheding treatmen If there are not more than three plans, po	, or 7.1.0.8.2.c., for those plans which supersort the rinces, or similar cost objectives, describe on a continuation of of dividents, credits, and fortistural required for each needs information for all the plans. If there are more than plant that in the approprie account for at least 90 percent its segment or business unit.)			
	7.	Not applicable. (Proceed to I	ten 7.1.3)			
7.1.3	treated as de represent the below on a ti there are man	Seed-contribution plans reported under 7. largest dellar amounts of costs charged ovtinuation short. (If there are not more in than three plans, information should be	ned under 7.1.0.B. (suchating cartain defined-benefit plans 1.0.8.2.b. and 7.1.0.B.2.c.), for those plans which to Federal contracts, people the information requested than those plans, provide information for all the plans. If a provided for these plans that in the appropria economic for allocated to this segment on business with:			
	Α.	used to value annitary benefits, for a actuarial value of assets. Also, if ap-	schaelel oest method used, including the cost method(s) och plan, lestude the method used to determine the placele, include whether normal cost is developed as a level statlary. For plane listed under 7.1.0.8.1.b., enter "pay-on-			
	В.	assumptions are made for each plan. assumptions, but provide a description	ements or conditions for which significant actionals. Do not include the context countries white of the or of the basic used for determining these exemptic values, whate the validity of an actionful assumption. For plans quylication.			
	c	on the basis of a readily determinable value. If no, describe how the marks	note, indicate if all expets of the funding agency are valued a market price. If yes, indicate the basis for the market of values are determined for those accust that do not have a or plans listed under 7.1.0.8.1.b., write "not applicable".			
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:			
		<ol> <li>An allocated portion of the t</li> <li>A separately computed pero segments.</li> </ol>	assi pension plan cost. Jon cost for one or more segments. If so, identify theor			
	1	Not applicable, proceed to it	ten 7.2.0.			
	100					

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST			
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
ltem No.						
7.2.0	Post-retirement Benefits (PRBs) Other than Pensions (including post-retirement health care benefits) Charact 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 retires benefits are pravided as an integral part of an employee group insurance plan that to evers active employees, report that plan under 7.3.0. (Mark applicable lends) and entire number of plans.)					
		Medyed Used to Determine Costs	Busines of Plans			
	Α.	Accrual Accounting				
	8.	Cash (pay-as-you-go) Accounting				
	C.	Purchased Insurance from unrelat	ad bosons			
	D.	Purchased Incurance from Captive				
	E.					
	. 6-	Self-Insurance fincluding insurance				
		obtained through Captive Insurer	n n n n n n n n n n n n n n n n n n n			
	F.	Terminal Funding	200			
	Y.	Other 1/				
	Z. Not Applicable (Proceed to Item 7.3.0)					
7.2.1	General PHB 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:					
	A.	The plan name				
	<ul> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ul>					
	C. The plan number at reported on IRS Form 5500, if any					
	D. Is there a funding agency or funded reserve established for the plan?					
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:			
	F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.					
	G. If this PRE plan is forced 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 PRE plan is Ested 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.					
	1/ Describe	on a Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts 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 glans, provide information for all the plans. If there are more than three plans, 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.) A. <u>Actuariol Cost Method</u>, 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 ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA 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 determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

VII - 4

PART VII - DEFERRED COMPENSATION

	COST ACCOUNTING STANDARDS BOARD			1	AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879			NA	ME OF REPO	RTING UN	п	
Item No.			Ite	em description				
7.3.0	Employee Strong Insurance Charged to Endoral Contracts or Similar Cost Observes. Does your organization provide group insurance coverage to its employees? Undudes coverage for life, has sargical, medical, disability, accident, and similar plans for both active and retired employees, ever the coverage was previously described in 7.2.0.1  A. Yes (Complete Item 7.3.1)  B. No @Proceed to Item 7.4.0)						age for life, hospital	
7.3.1	Employee Group ins life, hospital, surgics employeest, provide ill there are not more information for all it insurance plane, into aggregate account if the program that co	urance Program d, medical, dha the information e than three po- se policies and s somation should or at least 80 p	s. For each bility, according to the form of the provide ergent of	ch program to ident, and sin a continuesi off-insurance nos plans. M led for those the costs allo	rilar program on sheet, usi plans that co there are mo policies and s reable to this	s for both ing the cod imprise the ire that the self-insuran	active and retired les described below program, provide ee policies or self- ice plans that in the	
	Description	of Employee Ga	oup Insura	nce Program				
	Podiny or Entr- Josephine Plan	Court Accommendation (19)	Cont. Resin (2)	Britain Ol	Purchased Instance Fieling Essis (4)	Frejected Average Loss 50	Edinaturos hearanos Administrativa Experiesa (5)	
	Column (1) — Cont Accumulation							
	Enter Code A. B. or Y. as appropriate.							
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/							
	Column (27 — Cost Besis							
	Enter code A	Enter code A, B, C, or Y, az appropriate.						
	B. Sett- C. Purc	hased Insurance hased Insurance r 3/			10.00			
	1/ Describe on	a Continuation	Sheet,					

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
	DESCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT				
turs No.	han	description				
7.3.1	Continued.					
	Column (3)	- Includes Retirees				
	Enter code A, R, C, or Y, at appropriate.					
	A. No. does not include benefits for ret	Come				
	R. Yes, PRS bonefits for retirees that a	no a part of a policy or coverage for both active employees				
	ged retirees are reported here kutten	d of 7.2.0.				
	C. Yes, PR2 borofits for retirees are a Y. Other 1/	part of a PRS plan previously reported under 7.2.0.				
		and Insurance Ratins Serie				
		225				
	For each plan lizted enter code A, B, C, Y, or Z, se appropriate.					
	<ul> <li>A. Retrospective Rating (also called experience rating plan or retention plant).</li> </ul>					
	B. Manually Rated					
	C. Community Reted Y. Other, or more than one type 1/					
	Z. Mot applicable					
	Column (S) -	Projected Assesse Loss				
	For each self-insuced group plan, or the self-	traunal portion of purchased insurance, enter code A, B, C,				
	Y, or Z, as appropriate.					
	of the cost of comparable purchased insurance.  8. Sett-insurance costs are based on the contractor's experience, relevant industry experience, and					
	anticipated conditions in accordance with accordance principles.					
		represent the projected average lasts for the period.				
	Y. Other, or more than one method 1	<i>P</i>				
	Z. Not applicable					
	Column 16) - Immunece Administration Economies					
	For each self-instead group plan, or the self-instead portion of purchased insurance, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.					
1.0	A. Separately identified and accurate	ted in indirect cost pool(s).				
11		and allocated to cost objectives either at the segment end/or on method on a Continuation Short).				
10	C. Not separately identified, but inclu-	led in indirect cost pools). (Describe pools) on a				
	D. Incurred by an incurance carrier of	third party (Describe accumulation and affectation process or				
	e Continuation Short).					
	Y. Other 3/					
	Z. Not applicable					

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hern No.	Item description					
7.4.0	Deferred Cor compensatio (Mark one.)	mensation, as defined in CAS 9904 n, other than ESOPs, which is charg	415. Does your organization award deferred ed to Federal contracts or similar cost objectives?			
	A	Yes (Complete Ham 7.4.1.)				
	В.	No (Proceed to Hern 7.5.0.)				
7.4.1		telernation. On a continuation she 15, provide the following information	et for all deferred compensation plans, as defined by n:			
	A.	A. The plan name				
	В.	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ol>				
	C. The plan number as reported on IRS Form 5500, if any					
	Sudicate where costs are accumulated:					
	(1) Home office 12) Segment					
	E.	Are benefits provided pursuant to established practice, briefly descr	a written plan or an established practice? If the .			
7.4.2	represent the objectives, a plans, provided for	e largest dollar amounts of costs cho provide the information below on a cide information for all the plans. If the	plans are listed under 7.4.1, for those plans which aged to Federal contracts, or other similar cost nonfiniumion whet. Iff there are not more than those are are more than these plans, information should be count for at least \$10% of these determed business until:			
	Α.	Description of Man.				
		Stock Options     Stock Appreciation Rights     Cash Incertive     Other (exclain)				
	1020		leval Contracts or Similar Cost Objectives.			
	B.	section of commend manner in the	ued and the accrual is fully funded			

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.	Item description						
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)				
	Α.	Yes (Proceed to item 7.5	1)				
	В.	No iProceed to item 7.6.0	DI .				
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:				
	A.	The plan name					
	8.						
	C. The plan number as reported on IRS Form 5500, H any						
	Indicate where costs are accumulated:     The Home office     Indicate of the second sec						
	E.	E. Are benefits provided pursuant to a written plan or an established practice? If assistanted practice, briefly describe.					
	F.	F. Indicate whether the ESOP piers is a defined-contribution plan subject to CAS 9904-412. (Answer Yea or Not.)					
	G.	<ul> <li>Indicate whether the ESOP is leveraged or nonleveraged.</li> </ul>					
	H. <u>Valuation of Stock or Non-Cash Assets</u> . Are the plan assets valued on the basis or readily determinable market price? If yes, indicate the basis for the market value, no, indicate how the market value is determined for those assets that do not have readily determinable market price.						
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP fly to Federal contracts or similar cost objectives for				
		Administrative Costs, Describe identified, grouped, and accurred	how the costs of administration of each plan listed ar lated.				

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		DEFERRED COMPENSATION AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF I	PORTING UNIT			
item No.	Hern description					
7,6.0	Worker's Compensation, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, Sability and property insurance?  A. Yea (Complete Item 7.6.1.)					
	B. No (Proceed to Part VIII)					
7.6.1	Worker's Compensation, Liability and Property I	isurance Coverage				
	information below on a continuation sheet using than three policies or self-insurance plans that a information for all the policies and self-insurance insurance plans, information should be provided aggregate account for at least 80 percent of the each line of insurance identified.) Description of Line of Insurance Coverage	re applicable to the plans. If there as for those policies costs allocable to	e line of insurance, provide to more than three policies or and self-insurance plans that in the			
	Pulley or Sulf- Cost Cost Swarmen Flan Accountages, Sonie	and Extract . Ave.	Self-Insurance  solid frecuence  rage Administrative  ma Exercise			
	America Plan Accountation Seek		4) 60			
	Column (1) - Cost Accumulation					
	Enter code A, B, or Y, as appropriate.					
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/					
	Column (2) - Cost Books					
	Erner code A. R. C. or Y. as appropriate.					
	Purchased Insurance from unrelated third party     Self-insurance     Purchased Insurance from a captive insurer     Other Ji					

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

co	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
13	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating 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.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Lotal Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

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FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT		
Item No.		Item e	fesoription			
		Type of Expenses or Name of Pos	of of Expenses			
83.1	Directly Allos	cated				
6.3.1	Directly Allocated 1:					
	(a)	Major functions, activities, and el				
			-			
	- 20		-			
	Major functions, activities, and elements of cost include:					
	(a)		Charles or Cost French			
			-			
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code		
	1.			-		
	(a) Major functions, activities, and elements of cost include:					
	61	Description/Make up of the alloca	ation base:			
			_			
	2.			1200		
	(a)	Major functions, activities, and e	lements of cost include:			
	tho	Description/Make up of the afloc	etion bases			
	100	Decorption water up of the moc	and Marks			
	1					

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES
	REGURES	DBY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
o.		ham o	description
1.3.3	Fesiqual Lap	rectes.	Aflocation Bass Code
	lat	Major functions, activities, and ele	ements of cost include:
		Description/Make up of the alloce	
	153	Description/Make up of the allocal	ton base:
8.4.0	office, identif	aperage. If there are normally transity on a continuation sheet the classic the expense.	ters of expenses from reporting units to this home Scation of the expense and the name of the record
Ñ	ł		
	1		

	COST ACCOUNTING STANDARDS BOARD	PART V -	DEPRECIATION AND CAPITALIZATION PRACTICES		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF	REPORTING UNIT		
Item No.	Hern description				
5.3.0	<u>Fully Depreciated Assets.</u> Is a usage charge for fully depreciated assets charged to Federal contracts (Mark one.)				
	A Yes 1/				
	B. No				
	Z. Not applicable				
5.4.0	Treatment of Gains and Losses on Disposition of Departable Property. Gains and losses are: (Mark the appropriate linets) and if more than one is morked, explain on a continuation sheet.)				
	A. Credited or charged con depreciation of the sase		e overhead or G&A pools to which th		
	Taken into consideration in the depreciation cost basis of the new items, where trade in is involved.				
	C. Not accounted for separately, but reflected in the depreciation reserve account				
	Y Otherisi 1/				
	Z Not applicable				
5.5.0	Contribution or Experience of Specified Costs. (Mark one line on each them to indicate your practice regarding exploitaration or expensing of specified costs incurred in connection with capital assets. If the same specified cost is cometimes expensed and sometimes capitalized, mark both lines and describe on a continuation sheet the circumstances when each method is circle.)				
	Cast	A. Expensed	B. Capitalized		
	(a) Freight-in	-			
	(b) Sales taxes	-			
	(c) Excise taxes		11		
	(d) Architect-engineer from		-		
	(e) Overhauts (extraordinary repair	si			
	1/ Describe on a Continuation Short.				

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FORM CASB DS-1 (REV 2/96)

V - 4

		UNTING STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS		EDITS		
	DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-		NAME OF REPORTING	PORTING UNIT			
tem No.		ltem o	fescription				
	99 TS	Part M	Instructions				
		re a home office either establishes p					
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	sts to its segments, the hom	e office may	complete		
6.1.0	Method of Charoling and Cardising Yazarism, Holiday, and Sick Pay. (Mark the appropriate linets) 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 unpulsi vacarism, holiday, or sick pay. If more than one method is marked, explain on continuation sheet.)						
	2000			Salar	ied		
الوروب	1227 6-72-72	201020200	2001000	Non-			
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1.		
	A.	When Accrued (earned)	200	200	825		
	В.	When Taken	-				
	Υ.	Otherix) 2/	22.5	-			
6.1.2	Charges for Holiday Pay						
	A. When Accrued (earned)						
	B. When Taken						
	Υ.	Other(s) 2/		-	-		
6.1.3	Charges for Sick Pay						
	Α.	When Accrued (earned)					
	В.	When Taken	2 (2)	100	0.00		
	Y.	Otherical 2/	-				
6,1,4	Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay						
	Α.	Credited to Accounts Originally					
	charged at Least Once Annually B. Credited to Indirect Cost Pools		-				
	at Least Once Annually C. Conied Over to Future Cost Accounting Periods 2/		-	335.78			
			<u> </u>		described.		
	Y.	Other(s) Z/		-			
	Z.	Not Applicable			-		
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.						
			empt salaries, see the Fair L	abor Standan	s Act, 29		

#### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

DISCLOSURE STATEMENT				
REQUIRED BY PUBLIC LAW 100-679		JBLIC LAW 100-679	NAME OF REPORTING UNIT	
Hem No.	Hem description			
62.0		(Mark the appropriate line(s)	Benefit Plans, Costs of such plans are charged to and if more than one is marked, explain on a	
	Α	When actual payments a	m made directly to employees	
	В	When accrued (book acc	mal or funds set aside but no trust fund involved)	
	C	When contributions are r	nade to a nonforfeitable trust fund	
	D	Not charged		
	Y	Other(s) 1/		
	Z	Not applicable		
63.0	incentive plans, as directly or indirectly	defined in FAR 31.2 or other	normal turnover severance pay and early retirement perfinent procurement regulations, which are charged used on: DMark the appropriate linets) and if more than	
	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 or miscel setting services, wh	laneous receipts, such as re-	a) to indicate the method used to occount for renues from renting real and personal property or effected to Federal contracts. If more than one is	
	<b>^</b>	The entire amount of the which related costs have	receipt is credited to the same indirect cost pools to been charged	
	B	related part of the receip	receipt includes an allowance for profit, the cost- t is credited to the same indirect cost pools to which charged; the profits are credited to Other	
	c	The entire amount of the Income	receipt is credited directly to Other (Miscellaneous)	
	Y	Other(x) 3/		
1	z	Not applicable		
	1/ Describe on a C	ontinuation Sheet.		

FORM CASS DS-1 (REV 2/96)

VI - 2

	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT		
item No.	item description				
6.5.0	Proceeds from Employee Weltzse Activities. Employee welfare activities include all of those activities are forth in FAR 31.2. (Mark the appropriate line(s) to indicate the practice followed in accounting the proceeds from such activities. If more than one is marked, explain on a combination sheet.)				
	Α	Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, hear, 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	D Proceeds are credited to Other (Miscellaneous) Income			
	Y	Official 1/			
	z	Not applicable			
	1/ Describe on a C	Continuation Sheet.			

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates 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.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of parallel plans where costs are charged to Federal contracts or similar cost objectives: (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

FORM CASE DS-1 IREV 2/961

1/ Describe on a Continuation Short.

V8 - 1

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679		NAME OF REPORTING UNIT			
Item No.		Hern d	tescription			
7.1.1	General Plan I	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following			
	Α.	The pion name				
	8.	The Employer Identification Number (	(SN) of the pien aponaor sa reported on IRS Form 5500, if			
	C. The plan number as reported on MS Form 5500, if any					
	D.	is there a funding opency established	for the plan?			
	E.	Indicate where costs are accumulated (1) Home Office (2) Segment	4			
	F.					
	begant doller sheet the bas fiscal year. O three plans, is	amounts of costs charged to Faderal con is for the contribution (including treatmo f there are not more than three plans, p	. or 7.1.0.8.2.c., for those plans which represent the intents, or similar cost objectives, describe on a continuation of of dividends, credits, and beninkers) reprinted for each notice information to all the plans. If there are more than plans that in the appropria account for at foost 90 percent ick segment or business unit.)			
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)			
7.1.3	treated as de- represent the below on a co there are man	lead-contribution plans reported under 7 largest dellar amounts of costs charged systemation short. (If there are not more a than three plans, information should be	ried under 7.1.0.II. (excluding certain defined-benefit plans 1.0.8.2.L. and 7.1.0.II.2.c.), for those plans which be Federal convexes, provide the information requested than three plans, provide information for all the plans. If a provided for those plans that is the apprepriat account for a shoulde as this segment or besidess wait.			
		used to value annitary benefits, for a accurried value of assets. Also, if ap-	actuarial cost method used, including the cost method(s) such plan, include the method used to determine the plicable, include whether normal cost is developed as a lev-			
	1	dollar amount or an a level percent of you-go.".	f sulary. For plana listed under 7.1.0.8.1.b., enter "pay-os			
	В.	you-go".  Actuated Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description.	events or conditions for which significant actualist.  De not include the current owners values of the or of the basis used for determining those numeric values, relate the velicity of an actuariof assumption. For plans			
	в.	yea-go." Antiarla Ansurrations. Describe the accomplisors are made for each plan accomplisors, but provide a description about private the citizate must be or listed under 7.1.0.8.1.5. with "root Marker Valves of Furches According to the busis of a reality determinable wide. If on, describe how the mark while. If on, describe how the mark	terreface conditions for which significant actualist. Do see include the current current values of the on of the leasts could be determining these remotic values, relate the validity of an actuarial assumption. For places, applicable 1. <a "not="" a="" agreed="" along="" and="" anteroffeet.="" are="" basis="" but="" climate="" date,="" describe="" description="" determinate="" each="" essemptions,="" for="" foreign="" him="" href="https://do.do.org/10.1007/j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.&lt;/td&gt;&lt;/tr&gt;&lt;tr&gt;&lt;td&gt;&lt;/td&gt;&lt;td&gt;&lt;/td&gt;&lt;td&gt;yea-go." if="" if<="" made="" market="" no,="" of="" plan="" price.="" provide="" reality="" search="" see="" statemptions="" td="" the="" to="" used="" v.1.0.5.1.0.="" value="" value.="" visit="" while=""><td>Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable."  <u>https://do.do.commons.org/least-commons.org/least-commons-</u></td></a>	Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable." <u>https://do.do.commons.org/least-commons.org/least-commons-</u>		
	c	yea-go." Antiagli Ansuration. Describe the accomplisors are made for each plan accomplisors, but provide a description accomplisors, but provide a description that, describe the critical most to es- listed under 7.1.0.8.1.3. with "root that is the provide of the provide Accept As- on the basis of a really determinable when it was, describe how the mark really determinable market price. It best for Cornectation, infocat  1. As althought perfors of the t	t events or conditions for which significant actualist. Do not include the current current values of the on of the basis used for determining these numeric values, makes the validate of an actualist assumption. For piece applicable, act, findicate it all assets of the funding agency are valued as easiest piece. If yes, indicate the basis for the market of crisical and of the funding agency are valued or plant titled under 7.1.0.3.1.b., enter "and applicable". In whether the cost for the segment is determined as:			

PART VII - DEPENDED COMPENSATION

	COST ACCO	UNTING STANDARDS BOARD	AND INSURANCE COST	
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Hem o	escription	
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part o system, report that plan under 7.3.0.	on lincholing past retirement health care ben- niling method used to determine the costs on Federal contracts or similar cost objectives, an employee group insurance plan that cover Mark applicable linebal and enter number of p	d the Where is (ans.)
	A. B. C. D. E. Y. Z.	Merbel Used to Statemine Costs Accrusing Cosh (speries reported from unrelate Psychosed Insurance from unrelate Psychosed Insurance from Captho Sad I-morance Encluding Insurance Obtained through Capthoe Insurant Terminal Funding Other JJ  Nat Applicable (Proceed to	l heurer c	
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IR RS Form 5500, If any ed reserve extablished for the plan?	

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VII - 3

F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 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 1988 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.

No. 7.2.2 PRS large the info	Plants). ext dollar information respions to	Where numerous plans are listed to amounts of costs charged to Fede in below on a continuation sheet, all the plans. If there are more that in the aggregate account for at usiness unit.)  Actuariol Cost Method, Identify benefit, as appropriate, include assets, Identify the amortization under 7,20.8, enter "cash acco" terminal funding" and identify the Actuariol Assumptions. Describe actuarial accomptions are made values of the assumptions, but a these numeric values. Also, determine funding. Provide the following in funding. Provide the following in	NAME OF REPORTING UNIT  description  ander 7.2.0. for those plans which represent the roll contracts, or other similar cost objectives, provide fit there are not more than three plans, provide for there are not more than three plans, provide for least 80 percent of those Pitti costs allocable to this  the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any. For plans listed surving. For plans listed under 7.2.0.F., enter the amortization methods and periods used, if any, the the events or conditions for which significant for each plan. Do not include the current numeric powire a decorption of the basis used for determining orbit the criteria used to evaluate the validity of an under 7.2.0.6. or 7.2.0.F., enter "not applicable".		
7.2.2 PRS large the info	est dollar informatic emotion for se plans di ment or b A.	Where numerous plans are listed to amounts of costs charged to Fede in below on a continuation sheet, all the plans. If there are more that in the aggregate account for at usiness unit.)  Actuariol Cost Method, Identify benefit, as appropriate, include assets, Identify the amortization under 7,20.8, enter "cash acco" terminal funding" and identify the Actuariol Assumptions. Describe actuarial accomptions are made values of the assumptions, but a these numeric values. Also, determine funding. Provide the following in funding. Provide the following in	ander 7.2.0. for those plans which represent the real contracts, or other similar cost objectives, provide 88 there are not more than three plans, provide for them three plans, information should be provided for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used. If any, for plans fixed under 7.2.0.F., enter he amortization methods and periods used. If any, is the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbits the critical used to resulate the validity of an under 7.2.0.B, or 7.2.0.F., exter "not applicable".		
the info	est dollar informatic emotion for se plans di ment or b A.	amounts of costs charged to Fede in below on a continuation sheet. If the plans. If there are more to the department of the surface wishess unit. Actuarid Cost Method, Identify benefit, as appropriate, Include assets, Identify the amortization under 7.2.0.8., enter "cash accontential funding" and identify the Actuarid Assumptions, Described actuarial assumptions, Described walkes of the assumptions, but in these numeric valves. Also, des actuarial assumption. For plans funding. Provide the following in	rel contracts, or other similar cost objectives, provide till there are not more than three plans, posvide han three plans, information should be provided for least 80 percent of those Pitti costs attocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any, For plans listed sunting." For plans listed under 7,2,0,F, enter the amortization methods and periods used, if any, et the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbit the critical used to sevaluate the validity of an under 7,2,0,8, or 7,2,0,F, enter "not applicable".		
	В.	benefit, as apprepriate. Include assets, Identify the ameritarism under 7,2,0.8., enter "cash accr "terminal funding" and identify a factuarial assumptions. Describeratural assumptions are made values of the assumptions, but it these numeric values. Also, desactuarial assumption. For plans funding. Provide the following it.	the method used to determine the actuardal value of methods and periods used, if any. For plans fixted sunding?. For plans fixted under 7,2,0,F, enter to emortization methods and periods used, if any, the emortization methods are periods used, if any, the emortization methods are which significant for each plan. Do not include the current numerio possible a description of the basis used for decembing orbit the critical used to sessiate the validity of an under 7,2,0,8, or 7,2,0,F, enter "not applicable".		
	0000	actuarial assumptions are made values of the assumptions, but a those numeric values. Also, des actuarial assumption. For plans funding. Provide the following	for each plan. Do not include the current numeric provide a description of the basis used for determining cribe the criteria used to evaluate the validity of an under 7.2.0.8, or 7.2.0.F., enter "not applicable".		
	c.		oformation on the funding practice for the costs of the		
	C. Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".)				
		e.g., full funding of the a rules.  2. Briefly describe the fund 3. Are all assets valued on yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of		
	D.	Basis for Cost Computation, Inc	Scale whether the cost for the segment is determined		
		An allocated portion of t     A separately computed i     those segments.	the total PRB plan cost PRB cost for one or more segments. If so, identify		
	<ol> <li>Forfeitsblity. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</li> </ol>				
	Z.	Not applicable, proceed	to item 7.3.0.		

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes 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 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) 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: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD percent of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

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

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

VII - 5

### COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journace Rating Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan aponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred 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 these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this segment or business until: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occused and the account is fully funded Costs charged when occused and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST			
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Item e	fescription			
7.5.0	Employee St that are cha	ock Ownership Mans (ESOPs). Does rged directly or indirectly to Federal o	your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)			
	A. Yes (Proceed to Item 7.5.1)					
	B No iProceed to Hern 7.6.01					
7.5.1	General Plan Information. On a continuation sheet, for all ESDPs provide the following information:					
	A. The plan name					
	<ol> <li>The Employer Identification Number (EIN) of the plan sponger as reported on IPS Form 5500, if any</li> </ol>					
	C. The plan number as reported on IRS form 5500, if any					
	Indicate where costs are accumulated:     11 Home office     (2) Segment					
	E. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.					
	F.	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904.412, (Answer Yes or Not.)				
	G.	i. Indicate whether the ESOP is leveraged or nonleveraged.				
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If it is determined for those assets that do not have a .			
	E.	dividends, on both allocated and	the accounting treatment for forfeitures and unallocated shares, in the measurement of ESOP by to Federal contracts or similar cost objectives for			
	3	Administrative Costs, Describe I identified, grouped, and accurrul	new the costs of administration of each plan listed ar used.			

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and 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 with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/1

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSUME STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		ltem :	Sescription		
7.6.1	Continued.				
		Column (3) - Crediting of	Dividends and Earned Refunds		
	For e	ach line of coverage lated, enter co	de A, B, C, D, E, Y, or Z, as appropriate.		
	A.	Credited directly or indirectly to F	ederal contracts or similar cost objectives in the year		
	В.		ederal contracts or similar cost objectives in the year		
	c.		to currently reflect the net armual cost of the		
	D,		ontractor but retained by the carriers as reserves in 16-50(a)(1)(b)		
	E. Manually Rated - not applicable				
	Y. Other, or more than one 1/				
	Z. Not applicable				
	Column (4) Projected Average Loss				
	For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.				
	<ul> <li>Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.</li> </ul>				
	B. Costs that are bosed 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 to the period.				
	Y. Other, or more than one method. 1/				
	Z. Not applicable				
	Column (5) - Insurance Administration Expenses				
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.				
	A	Separately identified and accumu	lated in indirect cost pool(s).		
	п.		d, and allocated to cost objectives either at the (Describe allocation method on a Continuation		
	C,		uded in indirect cost pool(s). (Describe pool(s) on a		
	D.		r third party. (Describe accumulation and attaquation		
	Y.	Other 1/			
	Z.	Not applicable			
	1/ Desc	ribe on a Continuation Sheet.			

### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarace Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- 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 solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement 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.)

Part V - Depreciation and Capitalization Practices Part VI - Other Casts and Coeffis Part VII - Deferred Compensation and Insurance Costs Not Applicable

3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

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

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars

- Direct Labor Hours Machine Hours
- DEFORE JALMNORDY. Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(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 pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

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

FORM CASB DS-1 (REV 2/96)

		OUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES		
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
term No.		Hern c	Seacription		
8.3.3	Fesiquel Luc	perses	Aflosation Bass Code		
	lat Major functions, activities, and elements of cost include:				
	63	Description/Make up of the alloca	tion base		
	350		-		
8.4.0	Immade of Engages. If there are normally transfers of expenses from reporting units to this home office, identify on a continuation sheet the classification of the appears and the name of the recording unit incurring the expense.				
- 4					

### 

FORM CASB DS-1 (REV 2/96)

V - 4

		UNTING STANDARDS BOARD	PART VI - OTHER CO	STS AND CR	EDITS	
		LOSUILE STATEMENT BY PURLIC LAW 100-679	NAME OF REPORTING	UNIT		
tem No.		ltem o	fescription			
	99 TS	Part M	Instructions			
		re a home office either establishes p				
	in this Part o	e incurs and then allocates these eo- se included in the aubmission by the	sts to its segments, the hom	e office may	complete	
6.1.0	each column	thereging and Crediting Vacation, Holi of Items 6.1.1, 6.1.2, 6.1.3 and 6. or unpaid vacation, holiday, or sick p sheet.)	1.4 to indicate the method is	ised to charg	e, or credit	
	2000			Salar	ied	
الوروب	1227 6-72-72	201020200	2001000	Non-		
6.1.1	Charges for	Vacation Pay	Hourly (1)	(2)	Exempt 1.	
	A.	When Accrued (earned)	200	200	825	
	В.	When Taken	-			
	Υ.	Otherix) 2/	22.5	-		
6.1.2	Charges for Holiday Pay					
	Α.	When Accrued (carned)				
	8.	When Taken				
	Υ.	Other(s) 2/		-	-	
6.1.3	Charges for	Sick Pay				
	Α.	When Accrued (earned)				
	В.	When Taken			1200	
	Y.	Otherical 2/	-			
6,1,4		Inused or Unpaid oliday, or Sick Pay				
	Α.	Credited to Accounts Originally				
	В.	charged at Leact Once Annually Credited to Indirect Cost Pools	-			
	c.	at Least Once Annually Comied Over to Future Cost	-	335.78		
		Accounting Periods 2/	<u> </u>		described.	
	Y.	Other(s) Z/		-		
	Z.	Not Applicable			-	
	1/ For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act. 29					
		the definition of Non-exempt and Ex C. 206.	empt salaries, see the Fair L	abor Standan	s Act, 29	

#### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VI - OTHER COSTS AND CREDITS

		E STATEMENT			
	REQUIRED BY P	JBLIC LAW 100-679	NAME OF REPORTING UNIT		
Hem No.		Item	description		
62.0		(Mark the appropriate line(s)	Benefit Plans, Costs of such plans are charged to and if more than one is marked, explain on a		
	Α.	When actual payments a	ne made directly to employees		
	8	When accrued (book acc	mal or funds set aside but no trust fund involved)		
	C	When contributions are r	nade to a nonforfeitable trust fund		
	D	Not charged			
	Y	Other(s) 1/			
	Z	Not applicable			
63.0	Severance Pay and Early Retirement. Costs of normal tumover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other pertinent programment separations, which are charged directly or indirectly to frederic contracts, are based on: (Mark the appropriate lines) 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 or miscel setting services, wh	laneous receipts, such as re-	<ul> <li>it indicate the method used to account for renues from renting real and personal property or effected to Federal contracts. If more than one is</li> </ul>		
	<b>^</b>	The entire amount of the which related costs have	receipt is credited to the same indirect cost pools to been charged		
	B	related part of the receip	receipt includes an allowance for profit, the cost- t is credited to the same indirect cost pools to which charged; the profits are credited to Other		
	c	The entire amount of the Income	receipt is credited directly to Other (Miscellaneous)		
	Y	Other(x) 3/			
1	z	Not applicable			
	1/ Describe on a C	ontinuation Sheet.			

FORM CASS DS-1 (REV 2/96)

VI - 2

	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT			
item No.		ltem d	escription			
6.5.D	<u>Proceeds from Employee Wildize Activities.</u> Employee welfare activities include all of those activities are forth in FAR 31.2. (Mark the appropriate linets) to indicate the practice followed in accounting for the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)					
	Α	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 Otherist 1/					
	z	Not applicable				
	1/ Describe on a C	Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates 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.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of pension plans whose costs are charged to Federal contracts or similar cost objectives; (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

FORM CASE DS-1 IREV 2/961

1/ Describe on a Continuation Short.

V8 - 1

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679		NAME OF REPORTING UNIT			
Item No.		Hern d	tescription			
7.1.1	General Plan I	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following			
	Α.	The pion name				
	8.	The Employer Identification Number (	(SN) of the pien aponaor sa reported on IRS Form 5500, if			
	C. The plan number as reported on MS Form 5500, if any					
	D.	is there a funding opency established	for the plan?			
	E.	Indicate where costs are accumulated (1) Home Office (2) Segment	4			
	F.					
	begant doller sheet the bas fiscal year. O three plans, is	amounts of costs charged to Faderal con is for the contribution (including treatmo f there are not more than three plans, p	. or 7.1.0.8.2.c., for those plans which represent the intents, or similar cost objectives, describe on a continuation of of dividends, credits, and beninkers) reprinted for each notice information to all the plans. If there are more than plans that in the appropria account for at foost 90 percent ick segment or business unit.)			
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)			
7.1.3	treated as de- represent the below on a co there are man	lead-contribution plans reported under 7 largest dellar amounts of costs charged systemation short. (If there are not more a than three plans, information should be	ried under 7.1.0.II. (excluding certain defined-benefit plans 1.0.8.2.L. and 7.1.0.II.2.c.), for those plans which be Federal convexes, provide the information requested than three plans, provide information for all the plans. If a provided for those plans that is the apprepriat account for a shoulde as this segment or besidess wait.			
		used to value annitary benefits, for a accurried value of assets. Also, if ap-	actuarial cost method used, including the cost method(s) such plan, include the method used to determine the plicable, include whether normal cost is developed as a lev-			
	1	dollar amount or an a level percent of you-go.".	f sulary. For plana listed under 7.1.0.8.1.b., enter "pay-os			
	В.	you-go".  Actuated Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description.	events or conditions for which significant actualist.  De not include the current owners values of the or of the basis used for determining those numeric values, relate the velicity of an actuariof assumption. For plans			
	в.	yea-go." Antiarla Ansurrations. Describe the accomplisors are made for each plan accomplisors, but provide a description about private the citizate must be or listed under 7.1.0.8.1.5. with "root Marker Valves of Furches According to the busis of a reality determinable wide. If on, describe how the mark while. If on, describe how the mark	terreface conditions for which significant actualist. Do see include the current current values of the on of the leasts could be determining these remotic values, relate the validity of an actuarial assumption. For places, applicable 1. <a "not="" a="" agreed="" along="" and="" anteroffeet.="" are="" basis="" but="" climate="" date,="" describe="" description="" determinate="" each="" essemptions,="" for="" foreign="" him="" href="https://do.do.org/10.1007/j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.&lt;/td&gt;&lt;/tr&gt;&lt;tr&gt;&lt;td&gt;&lt;/td&gt;&lt;td&gt;&lt;/td&gt;&lt;td&gt;yea-go." if="" if<="" made="" market="" no,="" of="" plan="" price.="" provide="" reality="" search="" see="" statemptions="" td="" the="" to="" used="" v.1.0.5.1.0.="" value="" value.="" visit="" while=""><td>Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable."  <u>https://do.do.commons.org/least-commons.org/least-commons-</u></td></a>	Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable." <u>https://do.do.commons.org/least-commons.org/least-commons-</u>		
	c	yea-go." Antiagli Ansuration. Describe the accomplisors are made for each plan accomplisors, but provide a description accomplisors, but provide a description that, describe the critical most to es- listed under 7.1.0.8.1.3. with "root that is the provide of the provide Accept As- on the basis of a really determinable when it was, describe how the mark really determinable market price. It best for Cornectation, infocat  1. As althought perfors of the t	t events or conditions for which significant actualist. Do not include the current current values of the on of the basis used for determining these numeric values, makes the validate of an actualist assumption. For piece applicable, act, findicate it all assets of the funding agency are valued as easiest piece. If yes, indicate the basis for the market of crisical and of the funding agency are valued or plant titled under 7.1.0.3.1.b., enter "and applicable". In whether the cost for the segment is determined as:			

PART VII - DEPENDED COMPENSATION

	COST ACCO	UNTING STANDARDS BOARD	AND INSURANCE COST	
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Hem o	escription	
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part o system, report that plan under 7.3.0.	on lincholing past retirement health care ben- niling method used to determine the costs on Federal contracts or similar cost objectives, an employee group insurance plan that cover Mark applicable linebal and enter number of p	d the Where is (ans.)
	A. B. C. D. E. Y. Z.	Merbel Used to Statemine Costs Accrusing Cosh (speries reported from unrelate Psychosed Insurance from unrelate Psychosed Insurance from Captho Sad I-morance Encluding Insurance Obtained through Capthoe Insurant Terminal Funding Other JJ  Nat Applicable (Proceed to	l heurer c	
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IR RS Form 5500, If any ed reserve extablished for the plan?	

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VII - 3

F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 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 1988 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.

No. 7.2.2 PRS large the info	Plants). ext dollar information respions to	Where numerous plans are listed to amounts of costs charged to Fede in below on a continuation sheet, all the plans. If there are more that in the aggregate account for at usiness unit.)  Actuariol Cost Method, Identify benefit, as appropriate, include assets, Identify the amortization under 7,20.8, enter "cash acco" terminal funding" and identify the Actuariol Assumptions. Describe actuarial accomptions are made values of the assumptions, but a these numeric values. Also, determine funding. Provide the following in funding. Provide the following in	MAME OF REPORTING UNIT  description  ander 7.2.0. for those plans which represent the rall contracts, or other similar cost objectives, provide iff there are not more than three plans, provide than three plans, information should be provided for leads 80 percent of those PHB costs allocable to this the actuarial cost method used for each plan or each the methods used to determine the actuarial value of methods and periods used, if any. For plans fisted sunding?. For plans listed under 7.2.0.F., enter the amortization methods and periods used, if any, et the events or conditions for which significant for each plan. Do not include the current numeric avoide a decorption of the basis used for determining cribs the criteria used to evaluate the validity of an under 7.2.0.8. or 7.2.0.F., enter "not applicable".			
7.2.2 PRS large the info	est dollar informatic emotion for se plans di ment or b A.	Where numerous plans are listed to amounts of costs charged to Fede in below on a continuation sheet, all the plans. If there are more that in the aggregate account for at usiness unit.)  Actuariol Cost Method, Identify benefit, as appropriate, include assets, Identify the amortization under 7,20.8, enter "cash acco" terminal funding" and identify the Actuariol Assumptions. Describe actuarial accomptions are made values of the assumptions, but a these numeric values. Also, determine funding. Provide the following in funding. Provide the following in	ander 7.2.0. for those plans which represent the real contracts, or other similar cost objectives, provide 88 there are not more than three plans, provide for them three plans, information should be provided for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used. If any, for plans fixed under 7.2.0.F., enter he amortization methods and periods used. If any, is the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbits the critical used to resulate the validity of an under 7.2.0.B, or 7.2.0.F., exter "not applicable".			
the info	est dollar informatic emotion for se plans di ment or b A.	amounts of costs charged to Fede in below on a continuation sheet. If the plans. If there are more to the department of the surface wishess unit. Actuarid Cost Method, Identify benefit, as appropriate, Include assets, Identify the amortization under 7.2.0.8., enter "cash accontential funding" and identify the Actuarid Assumptions, Described actuarial assumptions, Described walkes of the assumptions, but in these numeric valves. Also, des actuarial assumption. For plans funding. Provide the following in	rel contracts, or other similar cost objectives, provide till there are not more than three plans, posvide han three plans, information should be provided for least 80 percent of those Pitti costs attocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any, For plans listed sunting." For plans listed under 7,2,0,F, enter the amortization methods and periods used, if any, et the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbit the critical used to sevaluate the validity of an under 7,2,0,8, or 7,2,0,F, enter "not applicable".			
	В.	benefit, as apprepriate. Include assets, Identify the ameritarism under 7,2,0.8., enter "cash accr "terminal funding" and identify a factuarial assumptions. Describeratural assumptions are made values of the assumptions, but it these numeric values. Also, desactuarial assumption. For plans funding. Provide the following it.	the method used to determine the actuardal value of methods and periods used, if any. For plans fixted sunding?. For plans fixted under 7,2,0,F, enter to emortization methods and periods used, if any, the emortization methods are periods used, if any, the emortization methods are which significant for each plan. Do not include the current numerio possible a description of the basis used for decembing orbit the critical used to sessiate the validity of an under 7,2,0,8, or 7,2,0,F, enter "not applicable".			
	0000	actuarial assumptions are made values of the assumptions, but a those numeric values. Also, des actuarial assumption. For plans funding. Provide the following	for each plan. Do not include the current numeric provide a description of the basis used for determining cribe the criteria used to evaluate the validity of an under 7.2.0.8, or 7.2.0.F., enter "not applicable".			
	c.		oformation on the funding practice for the costs of the			
		plan: (For plans under 7.2.0.8. c	r 7.2.0.F., enter "not applicable".)			
		e.g., full funding of the a rules.  2. Briefly describe the fund 3. Are all assets valued on yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of			
	D.	Basis for Cost Computation, Inc	Scale whether the cost for the segment is determined			
		An allocated portion of t     A separately computed i     those segments.	the total PRB plan cost PRB cost for one or more segments. If so, identify			
	<ol> <li>Forfeitability. Does each perficipent have a non-terfeitable contractual right to their benefit or account balance? If no, explain.</li> </ol>					
	Z.	Not applicable, proceed	to item 7.3.0.			

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes 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 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) 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: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD percent of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

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

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

VII - 5

### COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journace Rating Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan aponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred 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 these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this segment or business until: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occused and the account is fully funded Costs charged when occused and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST			
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Item description					
7.5.0	Employee Stock Ownership Plans (ESOPa). Does your organization make constitutions to fund ESOP that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mork one)					
	A.	Yes (Proceed to Item 7.5.	1)			
	8.	No iProceed to hern 7.6.0	H			
7.5.1	General Plan	Information. On a continuation she	set, for all ESOPs provide the following information:			
	Α.	The plan name				
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, If any</li> </ol>					
	C. The plan number as reported on IRS Form 5500, If any					
	D.	Indicate where costs are accumulated:     (1) Home office     (2) Segment				
	E.	E. Are benefits provided pursuant to a written plan or an established practice? If satisfished practice, briefly describe.				
	F.	Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or Not.				
	G.	Indicate whether the ESOP is leveraged or nonleveraged.				
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If it is determined for those assets that do not have a .			
	E.	<ol> <li><u>Earlethons and Divisionity</u>. Describe the accounting treatment for forfeitures and dividently, on both allocated and unallocated above, in the measurement of ESOP casts charged directly or indirectly to Federal contracts or similar cost objectives for each plan identified.</li> </ol>				
	<ul> <li>Administrative Costs, Describe how the costs of atministration of each plan listed are identified, grouped, and accumulated.</li> </ul>					

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and 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 with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/1

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		LOSUME STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.		ltem :	Sescription				
7.6.1	Continued.						
		Column (3) - Crediting of	Dividends and Earned Refunds				
	For e	ach line of coverage lated, enter co	de A, B, C, D, E, Y, or Z, as appropriate.				
	A.		ederal contracts or similar cost objectives in the year				
	earmed  B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earmed						
	c.		to currently reflect the net armual cost of the				
	D,		ontractor but retained by the carriers as reserves in 16-50(a)(1)(b)				
	E. Manually Rated - not applicable						
	Y. Other, or more than one 1/						
	Z, Not applicable						
	Column (4) Projected Average Loss						
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter cade A, B, C, Y, or Z, as appropriate.						
	Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.						
	<ul> <li>Costs that are bosed on the contractor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and</li> </ul>						
	c.	practices.  The actual amount of losses are considered to represent the projected average loss to the period.					
	Y.						
	Z.						
	Column (51 - Insurance Administration Expenses						
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.						
	A	Separately identified and accumu	lated in indirect cost pool(s).				
	Separately Monithed, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).  C. Nat separately identified, but included in indirect cost pools.) (Describe pools) (Continuation Sheet).						
	D.		r third party. (Describe accumulation and attaquation				
	Y.	Other 1/					
	Z.	Not applicable					
	1/ Desc	ribe on a Continuation Sheet.					

### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarace Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- 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 solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement 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.)

- Part V Depreciation and Capitalization Practices Part VI Other Casts and Coeffis Part VII Deferred Compensation and Insurance Costs Not Applicable
- 3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

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

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

### **Allocation Base Codes**

- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable A. B. C.
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars
- DEFORE JALMNORDY.
- Direct Labor Hours Machine Hours
- Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(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 pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

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

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES		
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT		
term No.		Hern c	Seacription		
8.3.3	Fesiquel Luc	perses	Aflosation Bass Code		
	tal Major functions, enthities, and elements of cost include				
	63	Description/Make up of the alloca	tion base		
	350		-		
8.4.0	Immade of Inspense. If there are normally transfers of expenses from reporting units to this home office, identify on a continuation sheet the classification of the appears and the name of the reporting unit incurring the expense.				
- 4					

### COST ACCOUNTING STANDARDS BOARD

PART VI - OTHER COSTS AND CREDITS

DISCLOSURE STATEMENT	******
BED BY PUBLIC LAW 100-679	NAME OF REPORTING

REQUIRED BY PUBLIC LAW 100-679 UNIT 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 (i) 4., <u>Sprend</u> instructions. Method of Charoling and Crediting Vacation, Holday, 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, holday, or sick pay. If more than one method is marked, explain on a continuation sheet.) Salaried Non-Hourly exempt 3/ Exempt 3/ (1) (2) (30 6.1.1 Charges for Vacation Pay 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 (named)
B. When Taken
Y. Other(x) 2/ 6,1,4 Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay Credited to Accounts Originally charged at Least Dince Annually
 Credited to Indirect Cost Pools at Least Dince Annually
 Confied Over to Future Cost Accounting Periods 2//
 Other(s) 2//
 Not AppRoble For the definition of Non-exempt and Exempt salaries, see the Fair Labor Standards Act, 29 U.S.C. 206.
 Describe on a Continuation Sheet.

2/ FORM CASB DS-1 (REV 2/96)

VI - 1

	DISCLOSU	G STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT				
Hem No.		Item d	escription				
6.2.0	Supplemental Unemployment (Extended Laroff) Benefit Plans, Costs of such plans are charged to Federal contracts: (Mark the appropriate line(x) and if more than one it marked, explain on a continuation sheet.)						
	Α	When actual payments are	made directly to employees				
	8	When accrued (book acoust 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 Beticement. Costs of normal turnover severance pay and early retirement incertive plans, as defined in FAR 31.2 or other perfinent procurement regulations, which are charged directly or indirectly to Federal contracts, are based on: IMark the appropriate linets and if more than one is marked, explain on a continuation sheet.)						
	A	Actual payments made					
	B Account amounts on the basis of past experience						
	C Not charged						
	Υ.						
	z	Not applicable					
6.4.0	Incidental Receipts. (Mark the appropriate lineful 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.)						
	^-	<ul> <li>The entire amount of the receipt is credited to the same indirect cost pools which related costs have been charged</li> </ul>					
	B	B Where the omount of the receipt includes an allowance for profit, the cost-selated port of the receipt is credited to the same indirect cost pools to which selated costs hive been charged; the profits are credited to Other (Miscollaneous) become					
	c. —	C The entire amount of the receipt is credited directly to Other (Miscellaneous) Income					
	Y	Other(x) 3/					
	z	Not applicable					
	1/ Describe on a C	Continuation Sheet.					

	COST ACCOUNTIN	IG STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS			
		RE STATEMENT UBUC LAW 100-679	NAME OF REPORTING UNIT			
item No.	Itum description					
6.5.0	Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities are forth in FAR 31.2. (Mark the appropriate line(s) to indicate the practice followed in accounting to the proceeds from such activities. If more than one is marked, explain on a communities sheet.)					
	Α	<ul> <li>Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, hear, light and power.</li> </ul>				
	B	Same as above, except th	e proceeds are not reduced by all applicable costs			
	c	Proceeds are credited at k which costs have been ch	asst once annually to the appropriate cost pools to arged			
	D	Proceeds are credited to Other (Miscellaneous) Income				
	Y	Otherist 1/				
	z	Not applicable				
	İ					
	1/ Describe on a C	Continuation Sheet.				

	COST ACCOR	INTING STANDARDS	BOARD	PART VII - DEFERRED COMPENSA: AND INSURANCE COST	
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679				NAME OF REPORTING UNIT	
hem No.			Ham des	scription	
			Part VII Je	structions	
	retirement be of deferred of corporate or others may if organizations When a continuation require that of disclose the segment(s) p	nefits edier than pens ompersation, and insu- bome office level, with sour a portion of these I levels.  I the segment beports in sheet, identify the o- entity to complete the methods and technique enterturning Federal con-	iona (including p trance. Some or le others may in costs at the co- ing uniti does no rganizational ent applicable portic se used to mene tracts or similar	greent of costs for employee persions to not extrement health benefits, certain gardestions may incur all of these cost cur them at subordinate organizational epocate level and the balance at subord at directly incur such costs. We segment this Part VIII. Each such entity is use, snaign, and allocate south costs to cost objectives. Necessary explanation costs objectives. Necessary explanation costs on the configuration them.	other types s at the levels. Sail inate or should, or and should to fully the
	to achieve that objective should be provided by the entity on a continuation sheet.  Where a home office either establishes practices or procedures for the types of costs covered in this Part VIII 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.,  Seneral Instructions.				
7.1.0	Pension Plans with Costs Charact to Feferal Centrality, identify the types and number of paraller plans whose costs are charged to Federal contracts or similar cost objectives; (Mark applicable limits and autor number of plans.)				
		Type of Per	ision Plan		Plans
	A.	Defined-Contribution	n Flan (Other th	an ESOPs (see 7.5.0))	
	1	Non-Qualifie     Qualified	nd		
	1	Z. Quanted			
	В.	Defined-Benefit Pla	п		=
	8.	Defined-Benefit Pla 1. Non-Cusific a. Costs as	ed - re measured and	assigned on accrual basis assigned on each	=
	B.	Defined-Benefit Plat  1. Non-Cualific a. Costs as b. Costs as (poy-as-	ed - re measured and		=
		Defined-Benefit Plat  1. Non-Cusific a. Costs as b. Costs as (pay-az- 2. Qualified a. Trustees	ed - re measured and re measured and you-go! beain d (Subject to ER	assigned on cash  (SA's minimum funding requirements)	
		Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! busis d (Subject to ER sured plan (Exem- nents) treated a vely bargained p	l assigned on cash	
	8. Y.	Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! beain d (Subject to ER sured plan (Exem nents) treated a	l assigned on each ISA's minimum funding requirements) typt from ERISA's minimum funding a a defined-contribution plan	

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Hem d	lescription			
7.1.1	General Plan I Information:	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following			
	A.	The pion name				
	<ol> <li>The Employer Identification Number (EM) of the plan appears as reported on IRS Form 5500, if any</li> </ol>					
	C.					
	D.	is there a funding opency established	for the plan?			
	E.	Indicate where costs are accumulated (1) Harra Office (2) Segment				
	F.	if the plan provides suggiormental bor	efits to any other plan, identify the other plants).			
	extractor plans are lated under 7.1.0.8., 7.1.0.9.2.b., or 7.1.0.9.2.c., for those plans which represent the largers delay arrowarts of costs charged to Federal contracts, or similar cost dejectives, describe, on a continuation sheet the basis for the contribution (actualing treatment of Gridensks, credits, and terfeitscent regained for each fiscal year. (If there are not more than three plans, penals information to said the plans. If there are more than three plans, information should be provided for three plans that in the appropria account for at least 90 percent of these defined contribution plan costs obsestée to this segment or business unit.)					
	7.	Not applicable. (Proceed to I	ten 7.1.3)			
7.1.3	treated as de represent the below on a ti there are man	Seed-contribution plans reported under 7. largest dellar amounts of costs charged ovtinuation short. (If there are not more in than three plans, information should be	ned under 7.1.0.B. (suchating cartain defined-benefit plans 1.0.8.2.b. and 7.1.0.B.2.c.), for those plans which to Federal contracts, people the information requested than those plans, provide information for all the plans. If a provided for these plans that in the appropria economic for allocated to this segment on business with:			
	A. <u>Accused Cont Method</u> , Mentify the actuarist cost method used, including the cost method is used to value ancidary benefits, for each plan, include the method used to determine the extractive value of assets. Also, if applicable, include whiche normal cost is developed as a fine distant amount or as a level percent of salary. For plane fixted under 7.1.0.8.1.b., enter "pay-or year-go".					
	B. <u>Acquaid Assumptions</u> . Describe the events or conditions for which significant actually assumptions are used for each plan. Do not include the current current values of the assumptions, text provide a description of the lastic used for determining these numeric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans listed used or 7.1.0.5.1.5. a. valve "ret opticipatio".					
	c	on the basis of a readily determinable value. If no, describe how the marks	note, indicate if all expets of the funding agency are valued a market price. If yes, indicate the basis for the market of values are determined for those accust that do not have a or plans listed under 7.1.0.8.1.b., write "not applicable".			
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:			
		<ol> <li>An allocated portion of the t</li> <li>A separately computed pero segments.</li> </ol>	assi pension plan cost. Jon cost for one or more segments. If so, identify theor			
	1	Not applicable, proceed to it	ten 7.2.0.			
	100					

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST			
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
ltem No.		Hem c	lescription .			
7.2.0	Post-retirement Benefits (PRBs) Other than Pensions linckeling post-retirement health care benefits) Charact to Federal Contracts. Identify the accounting method used to deturnine the costs and the number of PRB plans whose costs are charged to Federal centracts or similar cost objectives. Where retires 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 lental and enter number of plans.)					
		Medyed Used to Determine Costs	Busines of Plans			
	Α.	Accrual Accounting				
	8.	Cash (pay-as-you-go) Accounting				
	C.	Purchased Insurance from unrelat	ad bosons			
	D.	Purchased Incurance from Captive				
	E.					
	. 6.	Self-Insurance fincluding insurance				
		obtained through Captive Insurer	The second secon			
	F.	Terminal Funding				
	Y.	Other 1/				
	2.	Not Applicable (Proceed to	Item 7.3.0)			
7.2.1	General PHB 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:					
	A.	The plan name				
	<ul> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ul>					
	C. The plan number as reported on IRS Form 5500, if any					
	D. Is there a funding agoncy or funded reserve established for the plan?					
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:			
	F.	Are benefits provided pursuant to established practice, briefly descri-	a written plan or an established practice? If the.			
	G.	plan is operated as an employee under 7.2.0.Y., indicate whether If the plan is operated as an employee.	2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the group insurance program. If this PTSD plan is listed the plan is operated as a group insurance program, layer group insurance program, report this plan under I. If no, report the plan under 7.2.2.			
	1/ Describe	on a Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts 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 glans, provide information for all the plans. If there are more than three plans, 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.) A. <u>Actuariol Cost Method</u>, 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 ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA 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 determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

VII - 4

PART VII - DEFERRED COMPENSATION

		COST ACCOUNTING STANDARDS BOARD				AND INSURANCE COST			
	REQUIRED BY PU	STATEMENT BUC LAW 100-	679	NA	NAME OF REPORTING UNIT				
Item No.	hem description								
7.3.0	Employee Group Insurance Charged to Federal Contracts or Similar Cost of organization provide group insurance coverage to its employees? Unclude surgical, medical, disability, socident, and similar plans for both active and the coverage was previously described in 7.2.01  A. Yes (Complete Item 7.3.1)  B. No Groceed to Item 7.4.0)						age for life, hospital		
7.3.1	Employee Group Insurance Programs. For each program that covers a category of insured risk fe.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 that three policies or self-insurance plans and self-insurance plans that in the aggregate account for at least 80 percent of the codes allowable to this segment or business unit for the program that covers each category of insured risk identified.)								
	Description	of Employee Ga	oup Insura	nce Program					
	Podiny or Entr- Josephine Plan	Court Accommendation (19)	Cont. Resin (2)	Britain Ol	Purchased Instance Fieling Essis (4)	Frejected Average Loss 50	Edinaturos hearanos Administrativa Experiess (5)		
			Column (1)	- Cost App	amulation				
	Enter Code A. B. or Y. as appropriate.								
	B. Cost	s are accumulat s are accumulat r 1/							
	Column (2) — <u>Cost Basis</u>								
	Enter code A, B, C, or Y, az appropriate.								
	B. Sett- C. Purc	hased Insurance hased Insurance r 3/			10.00				
	1/ Describe on	a Continuation	Sheet,						

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
	DESCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT				
turs No.	han	description				
7.3.1	Continued.					
	Column (2) - Includes Referes					
	Enter code A. R. C. or Y. as appropriate.					
	A. No, does not include benefits for retirees.  9. Yez, PRS benefits for retirees that are a part of a policy or coverage for both active employees					
	and referes are reported here instead of 7.2.0.					
	C. Yes, PRS borofitz for retirees are a part of a PRS plan previously reported under 7.2.0.					
		Y. Other 1/				
	Column (4) - Parchaned Insurance Rathra Beris					
	For each plan Exted enter code A. B. C. Y. or Z. se appropriate.					
	<ul> <li>A. Retrospective Rating takes called experience rating plan or retention plant.</li> </ul>					
	B. Manuady Rated					
	C. Community Reted Y. Other, or more than one type 1/					
	Z. Mot applicable					
	Column (5) - Projected America Loss					
	For each self-insuced group plan, or the self-insured portion of purchased insurance, enter code A, B, C,					
	Y, or Z, su appropriate.					
	A. Self-insurance costs represent the projected everage loss for the period estimated on the back					
	of the cost of comparable purchased insurance.  8. Self-insurance costs are based on the contractor's experience, relevant industry experience, and					
	anticipated conditions in accordance with accordance principles.					
	<ol> <li>Actual payments are considered to represent the projected average less for the period.</li> </ol>					
	Y. Other, or more than one method 1/					
	Z. Not applicable					
	Column 16) - Immunece Administration Economics					
	For each self-intered group plan, or the self-insured parties of purchased insurence, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.					
1.0	A. Separately identified and accurate	ted in indirect cost pool(s).				
11		and allocated to cost objectives either at the segment end/or on method on a Continuation Short).				
10	C. Not separately identified, but inclu-	led in indirect cost pools). (Describe pools) on a				
	D. Incurred by an incurance carrier of	third party (Describe accumulation and affectation process or				
	e Continuation Short).					
	Y. Other 3/					
	Z. Not applicable					

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hern No.	Item description					
7.4.0	Deferred Cor compensatio (Mark one.)	mensation, as defined in CAS 9904 n, other than ESOPs, which is charg	415. Does your organization award deferred ed to Federal contracts or similar cost objectives?			
	A. Yes (Complete Hum 7.4.1.)					
	В.	B No (Proceed to Hern 7.5.0.)				
7.4.1	General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9304.415, provide the following information:					
	A. The plan name					
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ol>					
	C. The plan number as reported on IRS Form 5500, if any					
	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	represent the objectives, a plans, provided for	e largest dollar amounts of costs cho provide the information below on a cide information for all the plans. If the	plans are listed under 7.4.1, for those plans which aged to Federal contracts, or other similar cost nonfiniumion whet. Iff there are not more than those are are more than these plans, information should be count for at least \$10% of these determed business until:			
	Α.	Description of Man.				
	Stock Options     Stock Appreciation Rights     Cash Incentive     der (explain)					
	I					
	B.	section of commend manner in the	ued and the accrual is fully funded			

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Item	description			
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)			
	A. Yes (Proceed to Item 7.5.1)					
	B No (Proceed to Ham 7.6.0)					
7.5.1	General Plan	General Plan Information. On a continuation sheet, for all ESOPs provide the following information:				
	A. The pion name					
	B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any					
	C. The plan number as reported on IRS Form 5500, H any					
	Indicate where costs are accumulated:     There office     (2) Segment					
	E. Are benefits provided pursuant to a written plan or an established practice? If astablished practice, briefly describe.					
	F.	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or Not.)				
	G.	<ol> <li>Indicate whether the ESOP is leveraged or nonleveraged.</li> </ol>				
	н.	H. <u>Valuation of Stock or Non-Cosh Assets</u> . Are the plan assets valued on the basis of 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 readily determinable market price.				
	r	<ol> <li>Earthbors and Divisionity. Describe the accounting treatment for forfeitures and dividents, on both allocated and unallocated aboves, in the measurement of ESOP coats charged directly of indirectly to Federal contracts or similar cost objectives freech plan identified.</li> </ol>				
		<ul> <li>Administrative Costs, Describe how the costs of administration of each plan listed a identified, grouped, and accumulated.</li> </ul>				

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		DEFERRED COMPENSATION AND INSURANCE COST					
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF I	PORTING UNIT					
item No.	Ham description							
7,6.0	Worker's Compensation, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, Sability and property wourance?  A. Yes (Complete Item 7.6.1.)							
	B. No (Proceed to Part VIII)							
7.6.1	Worker's Compensation, Liability and Property I	isurance Coverage						
	fice and similar gents, sutomobile fisibility and property demage, general fisibility, provide the information below on a continuation these using the codes described below: If there are not more than three policies or self-insurance plans that are applicable to the fine at insurance, provide information for all the policies and self-insurance plans. If there are more than three policies in the 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 altosable to this segment or business unit for each line of insurance identified.)  Description of Line of insurance Coverage:							
	Pulley or Sulf- Cost Cost Swarmen Flan Accountages, Sonie	and Extract . Ave.	Self-Insurance  solid frecuence  rage Administrative  ma Exercise					
	America Plan Accountation Seek		4) 60					
	Column (1) - Cost Accumulation							
	Enter code A, B, or Y, as appropriate.							
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/							
	Column (2) - Cost Books							
	Erner code A. B. C. or Y. as appropriate.							
	Purchased Inturance from unreleted third party     Self-listurance     Purchased Insurance from a captive insurer     Other Ji							
	1/ Describe on a Continuation Sheet.							

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance. Not crudited or retunded to the contractor but retained by the carriers as esserves in accordance with 48 CFR 9904.416-500a(11)(iv) Manually Roted not applicable. Other, or more than one \_1/.

  Not applicable.

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

co	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
13	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating 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.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Government Sales on a Property of Total Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
6.3.1	1.			
	(a) Major functions, activities, and elements of cost include:			
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

# COST ACCOUNTING STANDARDS BOARD

PART VIII - HOME OFFICE EXPENSES

	DISCLOSURE STATEMENT REGURED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
No.		Ham description			
8.3.3	Fesiquel Expenses	Aflocation Bass Code			
	tal Major functions, activitie	ict, and elements of cost include:			
	(b) Description/Make up of	the allocation base:			
8.4.0	<u>Transfer of Expenses</u> . 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 recording unit incurring the expense.				

FORM CASE DS 1 (REV 2/36)

	DISCLOSU	IG STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT			
ltem No.	Item description					
620	Supplemental Unemployment (Extended Lavoff) 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.)					
	Α	A When actual payments are made directly to employees				
	8	When accrued (book accrue) or funds set aside but no trust fund involved)				
	C	When contributions are made to a nonforfeitable trust fund				
	D					
	1000	Y Other(s) 1/				
	z					
63.0	Severance Pay and Early Retirement. Costs of normal tumover severance pay and early retirement incertive plans, as defined in FAR 31.2 or other perfinent procurement segulations, which are charged disectly or indirectly to Rederal contracts, are based on: (Mark the appropriate linets) 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					
	Υ.	Y Other(s) 1/				
	z	Not applicable				
6.4.0	incidental or misce selling services, wi	flaneous receipts, such as reve	to indicate the method used to account for mucs from renting real and personal property or incated to Pederal contracts. If more than one is			
	^	The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged				
	B	Where the precent of the receipt includes an allowance for profit, the cost- related port of the receipt is credited to the name indirect cost pools to which related casts 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) 3/				
		Z Not applicable				

COST ACCOUNTING STANDARDS BOARD		IG STANDARDS BOARD	PART VI - OTHER COSTS AND CREDITS		
		RE STATEMENT UBUC LAW 100-679	NAME OF REPORTING UNIT		
item No.	itsm description				
6.5.0	Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities act forth in FAR 31.2. (Mark the appropriate line(s) to indicate the practice followed in accounting to the proceeds from such activities. If more than one is marked, explain on a combination sheet.)				
	Α	Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, hear, light and power			
	B	Same as above, except th	e 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 (Miscellanesus) Income			
	Y	Otherist 1/			
	z	Not applicable			
	İ				
	1/ Describe on a C	Continuation Sheet.			

	COST ACCOR	INTING STANDARDS	BOARD	PART VII - DEFERRED COMPENSA: AND INSURANCE COST	
DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679				NAME OF REPORTING UNIT	
hem No.			Ham des	scription	
			Part VII Je	structions	
	retirement be of deferred of corporate or others may if organizations When a continuation require that of disclose the segment(s) p	nefits edier than pens ompersation, and insu- bome office level, with sour a portion of these I levels.  I the segment beports in sheet, identify the o- entity to complete the methods and technique enterturning Federal con-	iona (including p trance. Some or le others may in costs at the co- ing uniti does no rganizational ent applicable portic se used to mene tracts or similar	greent of costs for employee persions to not extrement health benefits, certain gardestions may incur all of these cost cur them at subordinate organizational epocate level and the balance at subord at directly incur such costs. We segment this Part VIII. Each such entity is use, snaign, and allocate south costs to cost objectives. Necessary explanation costs objectives. Necessary explanation costs on the configuration them.	other types s at the levels. Sail inate or should, or and should to fully the
to achieve that objective should be provided by the entity on a continual Where a home office either establishes practices or procedures to covered in this Part VII or locurs and then ellocates these costs to its sec- complete this Part to be included in the submission by the segment as in General Instructions.		ctions or procedures for the types of co these costs to its segments, the ham to by the segment as indicated on page to	e office may © 4.,		
7.1.0	Pension Pions with Costs. Charact to Feforal Centrality, identify the types and number of paraller plans whose costs are charged to Federal contracts or similar cost objectives; (Mark applicable limits and autor number of plans.)				
		Type of Per	ision Plan		Plans
	A.	A. Defined-Contribution Plan (Oth		r than ESOPs (see 7.5.0))	
	1	Non-Qualifie     Qualified	nd		
	1	Z. Quanted			
	В.	Defined-Benefit Pla	п		=
	8.	Defined-Benefit Pla 1. Non-Cusific a. Costs as	ed - re measured and	assigned on accrual basis assigned on each	=
	B.	Defined-Benefit Plat  1. Non-Cualific a. Costs as b. Costs as (poy-as-	ed - re measured and		=
		Defined-Benefit Plat  1. Non-Cusific a. Costs as b. Costs as (pay-az- 2. Qualified a. Trustees	ed - re measured and re measured and you-go! beain d (Subject to ER	assigned on cash  (SA's minimum funding requirements)	
		Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! busis d (Subject to ER sured plan (Exem- nents) treated a vely bargained p	l assigned on cash	
	8. Y.	Defined-Senedit Plat  1. Non-Gualific a. Costs as b. Costs as govy-az- 2. Quasified a. Trustees b. Fully-ind requires c. Collective	ed - re measured and re measured and you-go! beain d (Subject to ER sured plan (Exem nents) treated a	l assigned on each ISA's minimum funding requirements) typt from ERISA's minimum funding a a defined-contribution plan	

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Item description				
7.1.1	General Plan Information. On a continuation sheet for each plan identified in item 7.1.0, provide the following information:				
	A.	The pion name			
	<ol> <li>The Engkryar ktient/fication Number (EM) of the plan apensor as reported on IRS Form 5500, if any</li> </ol>				
	C. The plan number as reported on MS Form 5500, if any				
	D.	is there a funding opency established	for the plan?		
	E.	Indicate where costs are accumulated (1) Harra Office (2) Segment			
	F.	if the plan provides suggiormental bor	efits to any other plan, identify the other plants).		
	largest dollar sheet the bas fiscal year. () three plant, is	amounts of costs charged to Federal con is for the contribution fincheding treatmen If there are not more than three plans, po	, or 7.1.0.8.2.c., for those plans which supersort the rinces, or similar cost objectives, describe on a continuation of of dividents, credits, and fortistural required for each seeks information for all the plans. If there are more than plans that in the approprie accounts for at least 90 percent is segment or business unit.)		
	7.	Not applicable. (Proceed to I	ten 7.1.3)		
7.1.3	Defined-Benefit Rents). Where numerous plans are Ected under 7.1.0.8. (sackuling carcial defined-benefit plans testinal as defined-contribution plans reported under 7.1.0.8.2.b. and 7.1.0.8.2.c.), for those plans which appearant the largest define encounts of costs charged to Federal contracts, people the formation requested between a contribution sheet. (If there are not made than three plans, provide information for all the plans. If there are made than three plans provide information for all the plans. If there are made that three plans, primarile in the appropriate occurs, for a least 100 people occur of those defined benefit plan ected shoulded to this expense or business und.):				
	Α.	used to value annitary benefits, for a actuarial value of assets. Also, if ap-	schaelel oest method used, including the cost method(s) och plan, lestude the method used to determine the placele, include whether normal cost is developed as a level statlary. For plane listed under 7.1.0.8.1.b., enter "pay-on-		
	В.	[ STORY S.			
	c	on the basis of a readily determinable value. If no, describe how the marks	note, indicate if all expets of the funding agency are valued a market price. If yes, indicate the basis for the market of values are determined for those accust that do not have a or plans listed under 7.1.0.8.1.b., write "not applicable".		
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:		
		<ol> <li>An allocated portion of the t</li> <li>A separately computed pero segments.</li> </ol>	assi pension plan cost. Jon cost for one or more segments. If so, identify theor		
	1	Not applicable, proceed to it	ten 7.2.0.		
	100				

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST		
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
ltem No.					
7.2.0	Past retirement Benefits (1988) Other than Pensions linckoling post retirement health care benefits) Charged to Federal Contracts. Identify the accounting method used to determine the costs and the number of 1988 plans whose costs are charged to Federal centracts or similar cost objectives. Where retires benefits are provided as an interpal part of an employee group insurance plan that cover active employees, report that plan under 7.3.0. (Mark applicable line(s) and enter number of plans.)				
	Medyed Used to Determine Costs		Busines of Plans		
	Α.	Accrual Accounting			
	8.	Cash (pay-as-you-go) Accounting			
	C.	Purchased Insurance from unrelat	ad bosons		
	D.	Purchased Incurance from Captive			
	E.				
	. 6.	Self-Insurance fincluding insurance			
		obtained through Captive Insurer	The second secon		
	F.	Terminal Funding			
	Y.	Other 1/			
	Z. Not Applicable (Proceed to Item 7.3.0)				
7.2.1	General PHB 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:				
	A.	The plan name			
	<ul> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ul>				
	C. The plan number as reported on IRS Form 5500, if any				
	D. Is there a funding agency or funded reserve established for the plan?				
	E.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:		
	F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.				
	G. If this PNB plan is fated 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 PNB plan is fated under 7.2.0.Y., indicate whether the plan is operated as group insurance program. If the plan is operated as an employee group insurance program perpentition of the plan is operated as an employee group insurance program perpentition of 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.				
	1/ Describe	on a Continuation Sheet.			

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts 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 glans, provide information for all the plans. If there are more than three plans, 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.) A. <u>Actuariol Cost Method</u>, 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 ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA 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 determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

VII - 4

PART VII - DEFERRED COMPENSATION

	COST ACCOUNTING	AND INSURANCE COST						
	REQUIRED BY PU	STATEMENT BUC LAW 100-	679	NA	NAME OF REPORTING UNIT			
Item No.	Item description							
7.3.0	Employee Group ins organization provide surgical, medical, di the coverage was pr A.	e to its emplo allar plans for	yees? (Inclu	ides covers	age for life, hospital			
7.3.1	Employee Group ins life, hospital, surgics employeest, provide ill there are not more information for all it insurance plane, into aggregate account if the program that co	urance Program d, medical, dha the information e than three po- se policies and s somation should or at least 80 p	s. For each bility, according to the form of the provide ergent of	ch program to ident, and sin a continued off-insurance nos plans. M led for those the costs allo	rilar program on sheet, usi plans that co there are mo policies and s reable to this	s for both ing the cod imprise the ire that the self-insuran	active and retired les described below program, provide ee policies or self- ice plans that in the	
	Description of Employee Group Insurance Program:							
	Podiny or Entr- Josephine Plan	Court Accommendation (19)	Cont. Resin (2)	Britain Ol	Purchased Instance Fieling Essis (4)	Frejected Average Loss 50	Edinaturos hearanos Administrativa Experiess (5)	
	Column (1) — Cost Accumulation							
	Enter Code A. B. or Y. as appropriate.							
	Costs are accumulated at the Home Office.     Costs are accumulated at Segment     Other 1/							
	Column (27 - Cort Basis							
	Enter code A, B, C, or Y, az appropriate.							
	B. Sett- C. Purc	hased Insurance hased Insurance r 3/			10.00			
	1/ Describe on	a Continuation	Sheet,					

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST					
	DESCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT					
turs No.	han	description					
7.3.1	Continued.						
	Column (2) - Includes Referen						
	Enter code A, B, C, or Y, as appropriate.						
	Ma, does not include benefits for retirees.     Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees.						
	ged retirees are reported here kutten	d of 7.2.0.					
	<ul> <li>Yes, PR2 benefits for retirees are a part of a PRS plan previously reported under 7.2.0.</li> <li>Other 3/</li> </ul>						
	Column (4) - Purchased Insurance Sating Soris						
	For each plan Ested order code Λ, Β, C, Y, or Z, as appropriate.						
	<ul> <li>A. Retrospective Rating takes called experience rating plan or retention plant.</li> </ul>						
	B. Manually Rated						
	C. Community Reted Y. Other, or more than one type 1/						
	Z. Not applicable						
	Column (5) - Projected America Loss						
	For each self-inspect group plan, or the self-insured portion of purchased insurance, exter code A, B, C,						
	Y, or Z, au appropriate.						
	A. Self-insurance costs represent the projected everage loss for the period estimated on the back						
	of the cost of comparelés purchased insurance.  8. Self-injurance costs are based on the contractor's experience, relevant industry experience, and						
	anticipated conditions in accordance with accepted actuarist principles.						
	<ol> <li>Actual payments are considered to represent the projected average less for the period.</li> </ol>						
	Y. Other, or more than one method 3/						
	Z. Not applicable						
	Column 16) - Immunece Administration Economics						
	For each self-intered group plan, or the self-inversed portion of purchased incurance, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.						
1.0	A. Separately identified and accurate	ted in indirect cost pool(s).					
11		and allocated to cost objectives either at the segment end/or on method on a Continuation Short).					
10	C. Not separately identified, but inclu-	led in indirect cost pools). (Describe pools) on a					
	D. Incurred by an incurance carrier of	third party (Describe accumulation and affectation process or					
	e Continuation Short).						
	Y. Other 3/						
	Z. Not applicable						

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hern No.	ltern description					
7.4.0	Deterred Compensation, as defined in CA5 9904.415. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.)					
	A	Yes (Complete Ham 7.4.1.)				
	B No @roceed to Hern 7.5.0.)					
7.4.1	General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9304-415, provide the following information:					
	A. The plan name					
	<ol> <li>The Employer Identification Number (EIN) of the plan aponsor as reported on IRS Form 5500, if any</li> </ol>					
	C. The plan number as reported on IRS Form 5500, if any					
	Sudicate 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, bilefly describe.					
7.4.2	represent the objectives, a plans, provided for	e largest dollar amounts of costs cho provide the information below on a cide information for all the plans. If the	plans are listed under 7.4.1, for those plans which aged to Federal contracts, or other similar cost nonfiniumion whet. Iff there are not more than those are are more than these plans, information should be count for at least \$10% of these determed business until:			
	Α.	Description of Man.				
		Stock Options     Stock Appreciation Rights     Cash Incertive     Other (exclain)				
	I was The Transfer of the contract of the cont					
	B.	section of commend manner in the	ued and the accrual is fully funded			

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.	Item description						
7.5.0	Employee Stock Ownership Hans (ESOPs). Does your organization make contributions to fund ESOF that are charged directly or indirectly to Tederal contracts or similar cost objectives? "Mork one)						
	Α.	Yes (Proceed to item 7.5	1)				
	В.	8. No (Proceed to Ham 7.6.0)					
7.5.1	General Plan Information. On a continuation sheet, for all ESOPs provide the following information:						
	A. The pion name						
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ol>						
	C. The plan number as reported on IRS Form 5500, If any						
	Indicate where costs are accumulated:     It Home office     It Segment						
	E. Are benefits provided purpoent to a written plan or an established practice? If established practice, briefly describe.						
	F.	F. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yes or Not.)					
	G.	<ol> <li>Indicate whether the ESOP is leveraged or nonleveraged.</li> </ol>					
	H. <u>Valuation of Stock or Non-Cash Assets</u> . Are the plan assets valued on the basis or readily determinable market price? If yee, indicate the basis for the market value, no, indicate how the market value is determined for those assets that do not have readily determinable market price.						
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP fly to Federal contracts or similar cost objectives for				

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		DEFERRED COMPENSATION AND INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF I	PORTING UNIT				
item No.	Ham description						
7,6.0	Worker's Compensation, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, Sability and property insurance?  A. Yes (Complete Item 7.6-1.)						
	B. No (Proceed to Part VIII)						
7.6.1	Worker's Compensation, Liability and Property I	isurance Coverage					
	fire and similar peds, natomobile liability and property damage, general liability), provide the information before on a continuation thete using the codes described before the fire are not more than three policies or self-insurance plans that are applicable to the fine of insurance, provide information for all the policies and self-insurance plans. It 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:						
	Pulley or Sulf- Cost Cost Swarmen Flan Accountages, Sonie	and Extract . Ave.	Self-Insurance  solid frecuence  rage Administrative  ma Exercise				
	America Plan Accountation Seek		4) 60				
	Column (1) - Cost Accumulation						
	Enter code A, B, or Y, as appropriate.						
	Costs are occumulated at the Home Office.     Costs are accumulated at Segment     Other 1/						
	Column (2) - Cost Bosis						
	Enter code A, B, C, or Y, as appropriate.						
	Purchased Insurance from unreleted third party     Self-insurance     Purchased Insurance from a captive insurer     Other Ji						
	1/ Describe on a Continuation Sheet.						

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance. Not crudited or retunded to the contractor but retained by the carriers as esserves in accordance with 48 CFR 9904.416-500a(11)(iv) Manually Roted not applicable. Other, or more than one \_1/.

  Not applicable.

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

co	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
13	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating 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.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- GAS Commi Generalization (2)

Government Sales on a Property of Total Sales

Segment or Other Intermediate Home Office

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT		
Item No.		Item e	fesoription			
		Type of Expenses or Name of Por	of of Expenses			
83.1	Directly Allos	cated				
	1.					
	(a)	Major functions, activities, and el				
			-			
	- 20		-			
	2. (a) Major functions, activities, and elements of cost include:					
			Charles or Cost French			
			-			
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code		
	1.			-		
	(a) Major functions, activities, and elements of cost include:					
	61	Description/Make up of the alloca	ation base:			
			_			
	2.			1200		
	(a)	Major functions, activities, and e	lements of cost include:			
	tho	Description/Make up of the afloc	etion bases			
	100	Decorption water up of the moc	and Marks			
	1					

# COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REGURED BY PUBLIC LAW 100-675 PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT hem description 8.3.3 Fesioual Expenses Aflecation Bass Code (a) Major functions, activities, and elements of cost include: (b) Description/Make up of the allocation base: 8.4.0 Immater of Experies. If there are normally transfers of expenses from reporting units to this home office, identify on a continuation sheat the classification of the expense and the name of the recording unit incurring the expense.

FORM CASE DS 1 (REV 2/96) VIII - 4

	DISCLOSU	G STANDARDS BOARD RE STATEMENT UBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS  NAME OF REPORTING UNIT			
ltem No.		ltem d	escription			
6.5.0	Proceeds from Employee Welfare Activities. Employee welfare activities include all of those activities are forth in FAR 31.2. (Mark the appropriate lines) to indicate the practice followed in accounting for the proceeds from such activities. If more than one is marked, explain on a continuation sheet.)					
	Α		to an employee-welfare organization or fund; such if applicable costs such as depreciation, heat, light			
	B	Same as above, except th	e 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	Otherist 1/				
	z	Not applicable				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates 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.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of pension plans whose costs are charged to Federal contracts or similar cost objectives; (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

FORM CASE DS-1 IREV 2/961

1/ Describe on a Continuation Short.

V8 - 1

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Nem description					
7.1.1	Gassari Plan Information. On a continuation sheet for each plan identified in item 7.1.0, provide the following information:					
	Α.	The pion name				
	8.	The Employer Identification Number (	(SN) of the pien aponaor sa reported on IRS Form 5500, if			
	C. The plan number as reported on MS Form 5500, H any					
	D.	is there a funding opency established	for the plan?			
	E. Indicate where costs are accumulated: [1] Home Office [2] Segment					
	F. If the plan provides supplemental benefits to any other plan, identify the other plants.					
	numerous plans are littled under 7.1.0.A., 7.1.0.8.2.b., or 7.1.0.8.2.c., for those plans which represent it inspect dollar amounts of costs charged to Federal contracts, or similar cost electives, discribe, on a cont about the basis for the contribution (including treatment of divisions), credits, and forfeitured required for fiscal year. If there are not more than there plans, perside information for all the plans. If there are more three plans, information should be provided for there plans that in the appropriate account for at least 80 plant than a defined contribution plan costs also able to this segment or business unit.)					
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)			
7.1.3	Defined-Benefit Rents). Where numerous plans are licited under 7.1.0.8. (sackular) combin defined-benefit plans testinal as defined-combination plans reported under 7.1.0.8.2.b. and 7.1.0.8.2.c.), for those plans which separated the largest define amounts of costs charged to federal contracts, people the substitution separated before on a continuation should be as and man than three plans, provide information for all the plans. If there are mare than three plans, bringing the state of the plans are the substitution of th					
	A. <u>Accounted Cont Method</u> , kilentify the actorist cost method used, including the cost method used to wake another beneaths, for each plan, include the worked used to determine the accounted where of assets. Alon, if applicable, include whether normal cost is developed at didly amount or as a level percent of salary. For plane fixted under 7.1.0.8.1.h., ertier "p year-go".					
	1		f sulary. For plana listed under 7.1.0.8.1.b., enter "pay-os			
	В.	you-go".  Actuated Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description.	events or conditions for which significant actualist.  De not include the current owners values of the or of the basis used for determining those numeric values, relate the velicity of an actuariof assumption. For plans			
	в.	yea-go." Antiarla Ansurrations. Describe the accomplisors are made for each plan accomplisors, but provide a description about private the citizate must be or listed under 7.1.0.8.1.5. with "root Marker Valves of Furches According to the busis of a reality determinable wide. If on, describe how the mark while. If on, describe how the mark	terreface conditions for which significant actualist. Do see include the current current values of the on of the leasts could be determining these remotic values, relate the validity of an actuarial assumption. For places, applicable 1. <a "not="" a="" agreed="" along="" and="" anteroffeet.="" are="" basis="" but="" climate="" date,="" describe="" description="" determinate="" each="" essemptions,="" for="" foreign="" him="" href="https://do.do.org/10.1007/j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.&lt;/td&gt;&lt;/tr&gt;&lt;tr&gt;&lt;td&gt;&lt;/td&gt;&lt;td&gt;&lt;/td&gt;&lt;td&gt;yea-go." if="" if<="" made="" market="" no,="" of="" plan="" price.="" provide="" reality="" search="" see="" statemptions="" td="" the="" to="" used="" v.1.0.5.1.0.="" value="" value.="" visit="" while=""><td>ements or conditions for which significant actuarisk. Do not include the current current values of the or of the basis used for feboratising these remember values, status the videlity of an extracted assumption. For plans opplicable, and the property of the property of the property are valued in market price. If you, indicate the basis for the market or white we decomined for interes accusate that for one have</td></a>	ements or conditions for which significant actuarisk. Do not include the current current values of the or of the basis used for feboratising these remember values, status the videlity of an extracted assumption. For plans opplicable, and the property of the property of the property are valued in market price. If you, indicate the basis for the market or white we decomined for interes accusate that for one have		
	c	yea-go." Antiagli Ansuration. Describe the accomplisors are made for each plan accomplisors, but provide a description accomplisors, but provide a description that, describe the critical most to es- listed under 7.1.0.8.1.3. with "root that is the provide of the provide Accept As- on the basis of a really determinable when it was, describe how the mark really determinable market price. It best for Cornectation, infocat  1. As althought perfors of the t	t events or conditions for which significant actualist. Do not include the current current values of the on of the basis used for determining these numeric values, makes the validate of an actualist assumption. For piece applicable, act, findicate it all assets of the funding agency are valued as easiest piece. If yes, indicate the basis for the market of crisical and of the funding agency are valued or plant titled under 7.1.0.3.1.b., enter "and applicable". In whether the cost for the segment is determined as:			

PART VII - DEPENDED COMPENSATION

	COST ACCOUNTING STANDARDS DOARD		AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.	Hem description					
7.2.0	Post-referement Benefits (1989) Other than Pensions (including post-referement health care benefits) Charged to Pederal Contracts. Identify the accounting method used to determine the costs and the number of PRB plans whose costs are charged to Pederal contracts or similar cost objectives. Whe reflere benefits are provided as an integral part of an employee group locarance plan that covers active employees, report that plan under 7.3.0. (Mark applicable limits) and enter number of plans.					
	A. B. C. D. E. Y. Z.	Merbel Used to Statemine Costs Accrusing Cosh (speries reported from unrelate Psychosed Insurance from unrelate Psychosed Insurance from Captho Sad I-morance Encluding Insurance Obtained through Capthoe Insurant Terminal Funding Other JJ  Nat Applicable (Proceed to	l heurer c			
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IR RS Form 5500, If any ed reserve extablished for the plan?			

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VII - 3

F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 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 1988 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.

No. 7.2.2 PRS large the info	Plants). ext dollar information respions to	Where numerous plans are listed to amounts of costs charged to Fede in below on a continuation sheet, all the plans. If there are more that in the aggregate account for at usiness unit.)  Actuariol Cost Method, Identify benefit, as appropriate, include assets, Identify the amortization under 7,20.8, enter "cash acco" terminal funding" and identify the Actuariol Assumptions. Describe actuarial accomptions are made values of the assumptions, but a these numeric values. Also, determine funding. Provide the following in funding. Provide the following in	NAME OF REPORTING UNIT  description  ander 7.2.0. for those plans which represent the roll contracts, or other similar cost objectives, provide fit there are not more than three plans, provide for there are not more than three plans, provide for least 80 percent of those Pitti costs allocable to this  the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any. For plans listed surving. For plans listed under 7.2.0.F., enter the amortization methods and periods used, if any, the the events or conditions for which significant for each plan. Do not include the current numeric powire a decorption of the basis used for determining orbit the criteria used to evaluate the validity of an under 7.2.0.6. or 7.2.0.F., enter "not applicable".			
7.2.2 PRS large the info	est dollar informatic emotion for se plans di ment or b A.	Where numerous plans are listed to amounts of costs charged to Fede in below on a continuation sheet, all the plans. If there are more that in the aggregate account for at usiness unit.)  Actuariol Cost Method, Identify benefit, as appropriate, include assets, Identify the amortization under 7,20.8, enter "cash acco" terminal funding" and identify the Actuariol Assumptions. Describe actuarial accomptions are made values of the assumptions, but a these numeric values. Also, determine funding. Provide the following in funding. Provide the following in	ander 7.2.0. for those plans which represent the real contracts, or other similar cost objectives, provide 88 there are not more than three plans, provide for them three plans, information should be provided for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used. If any, for plans fixed under 7.2.0.F., enter he amortization methods and periods used. If any, is the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbits the critical used to resulate the validity of an under 7.2.0.B, or 7.2.0.F., exter "not applicable".			
the info	est dollar informatic emotion for se plans di ment or b A.	amounts of costs charged to Fede in below on a continuation sheet. If the plans. If there are more to the department of the surface wishess unit. Actuarid Cost Method, Identify benefit, as appropriate, Include assets, Identify the amortization under 7.2.0.8., enter "cash accontential funding" and identify the Actuarid Assumptions, Described actuarial assumptions, Described walkes of the assumptions, but in these numeric valves. Also, des actuarial assumption. For plans funding. Provide the following in	rel contracts, or other similar cost objectives, provide till there are not more than three plans, posvide han three plans, information should be provided for least 80 percent of those Pitti costs attocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any, For plans listed sunting." For plans listed under 7,2,0,F, enter the amortization methods and periods used, if any, et the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbit the critical used to sevaluate the validity of an under 7,2,0,8, or 7,2,0,F, enter "not applicable".			
	В.	benefit, as apprepriate. Include assets, Identify the ameritarism under 7,2,0.8., enter "cash accr "terminal funding" and identify a factuarial assumptions. Describeratural assumptions are made values of the assumptions, but it these numeric values. Also, desactuarial assumption. For plans funding. Provide the following it.	the method used to determine the actuardal value of methods and periods used, if any. For plans fixted sunding?. For plans fixted under 7,2,0,F, enter to emortization methods and periods used, if any, the emortization methods are periods used, if any, the emortization methods are which significant for each plan. Do not include the current numerio possible a description of the basis used for decembing orbit the critical used to sessiate the validity of an under 7,2,0,8, or 7,2,0,F, enter "not applicable".			
	0000	actuarial assumptions are made values of the assumptions, but a those numeric values. Also, des actuarial assumption. For plans funding. Provide the following	for each plan. Do not include the current numeric provide a description of the basis used for determining cribe the criteria used to evaluate the validity of an under 7.2.0.8, or 7.2.0.F., enter "not applicable".			
	c.		oformation on the funding practice for the costs of the			
	C. Funding. Provide the following information on the funding practice for the costs of the plant (For plant under 7.2.0.8, or 7.2.0.5, enter "not applicable".)					
		e.g., full funding of the a rules.  2. Briefly describe the fund 3. Are all assets valued on yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of			
	D.	Basis for Cost Computation, Inc	Scale whether the cost for the segment is determined			
		An allocated portion of t     A separately computed i     those segments.	the total PRB plan cost PRB cost for one or more segments. If so, identify			
	<ol> <li>Forfeitability. Does each perdicipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</li> </ol>					
	Z.	Not applicable, proceed	to item 7.3.0.			

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT Item No. Item description Employees Group Insurance Changed to Federal Contracts or Similar Cost Objectives. Does your seganization provide group insurance coverage to its employees? Undudes coverage for life, hospital, surgical, medical, disability, accident, and similar plans for both active and retired employees, even ≥ the coverage was previously described in 7.2.0.1 A. Yes (Complete Item 7.3.1) B. \_\_\_\_ No @roceed to Item 7.4.0) 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 redired employees), provide the information below on a continuation sheet, using the codes described below: Iff 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 that 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 easis allocable to this segment or business unit for the program that covers each category of insured risk identified.) 7.3.1 Description of Employee Group Insurance Program: \_ Column (1) -- Cost Accumulation Enter Code A. B. or Y. as appropriate. Costs are accumulated at the Home Office.
 Costs are accumulated at Segment
 Other 1/ Column (2) - Cost Basis Enter code A, B, C, or Y, as appropriate. Purchased Insurance from unrelated third party
 Setf-insurance
 C. Purchased Insurance from a captive insurer
 Y. Other 19

FORM CASB DS-1 (REV 2/96)

3/ Describe on a Continuation Sheet.

	COST ACCOUNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-879	NAME OF REPORTING UNIT				
han No.	hur	description				
7.3.1	Continued.					
	Column (3)	- Includes Retirons				
	Enter code A. B. C. or Y, as appropriate.					
	A. No, does not include benefits for re	tions.				
	R. Yex, PRS benefits for retirees that a	we a part of a policy or coverage for both active employees				
	and rotices are reported here instau	el of 7.2.0.				
	C. Yes, PR2 bonefits for retirees are a Y. Other 1/	part of a PRB plan previously reported under 7.2.0.				
	Column (4) - Purchased Insurance Sating Soris					
	(A) (A) (A) (A) (A) (A) (A) (A) (A) (A)					
	For each plan Exted orter code Λ, B, C, Y, or Z, as appropriate.					
	Retrospective Rating (also called experience rating plan or reterition plant).     Manually Rated					
	B. Manually Rated C. Community Rated					
	Y. Other, or more than one type 3/					
	Z. Not applicable					
	Column (6) - Brokered Access Loss					
	for each self-insured group plan, or the self-insured portion of purchased insurence, enter code A, B, C, Y, or Z, au appropriate.					
	A. Self-insurance costs represent the projected everage loss for the period estimated on the back					
	of the cost of comparable purchased incorance.					
	<ol> <li>Self-incomes costs are based on the contractor's experience, relevant industry experience, and precipited configure in accordance with accordance principles.</li> </ol>					
	<ol> <li>Actual payments are considered to represent the projected average less for the period.</li> </ol>					
	Y. Other, or more than one method 3/					
	Z. Not applicable					
	Column (6) - Immunece Administration Economics					
	For each self-insured group plan, or the self D. Y. or Z. as appropriate, to indicate how	insured portion of purchased insurence, enter code A, B, C, administrative costs are treated.				
	A. Separately identified and accumulated in indirect cost pool(s).					
	<ol> <li>Separately identified, ecounsisted, and allocated to cost objectives either at the segment end/or toons office level (Describe electrics method on a Continuation Sheet).</li> </ol>					
	C. Not separately identified, but included in indirect cost pools). (Describe pools) on a					
	Continuation Short)  D. Incurred by an innurance carrier or third party (Deputies accumulation and affectation process on					
	e Continuation Short).	and facili training arrangement are account to come or				
	Y. Other 3/					
	Z. Not applicable					
	1/ Describe on a Continuation Sheet.					

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan sponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred 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 these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this argument or business until: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occused and the account is fully funded Costs charged when occused and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST		
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Item description				
7.5.0	Employee Stock Ownership Plans (ESOPs). Does your organization make constitutions to fund ESOP that are charged directly or indirectly to Tederal contracts or similar cost objectives? (Mork one)				
	Α.	Yes (Proceed to Item 7.5.	1)		
	B No IProceed to Ham 7.6.01				
7.5.1	General Plan	Information. On a continuation she	set, for all ESOPs provide the following information:		
	A. The plan name				
	B. The Employer Identification Number (EIN) of the plan sponger as reported on IRS Form 5500, if any				
	C. The plan number as reported on IRS Form 5500, If any				
	D. Indicate where costs are accumulated: (1) Horse office (2) Segment				
	E. Are benefits provided pursuant to a written plan or an established practice. <sup>3</sup> If established practice, briefly describe.				
	F.	<ul> <li>Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or Not.)</li> </ul>			
	G.	Indicate whether the ESOP is leveraged or nonleveraged.			
	H. <u>Valuation of Stock or Non-Cosh Assets</u> . Are the plan assets valued on the basis of 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.				
	E.	dividends, on both allocated and	the accounting treatment for forfeitures and unallocated shares, in the measurement of ESOP by to Federal contracts or similar cost objectives for		
	<ul> <li>Administrative Costs. Describe how the costs of administration of each plan listed an identified, grouped, and accumulated.</li> </ul>				

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and 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 with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSUME STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		ltem :	Sescription			
7.6.1	Continued.					
	Column (3) - Crediting of Dividends and Earned Retunds					
	For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.					
	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 exceed. not necessarily in the year exceed.					
	C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance					
	Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-90(a)(1)(a)					
	E. Manually Rated - not applicable					
	Y. Other, or more than one 1/					
	Z, Not applicable					
	Column (4) - Projected Average Loss					
	For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.					
	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 to the period.					
	Y. Other, or more than one method. 1/					
	Z. Not applicable					
	Column (5) - Insurance Administration Expenses					
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.					
	Separately identified and accumulated in indirect cost pool(s).					
	<ul> <li>Separately identified, accumulated, and allocated to cost objectives either a segment and/or home office level (Describe allocation method on a Continue</li> </ul>					
	C,	Sheet).  Not separately identified, but incl Continuation Sheet).	uded in indirect cost pool(s). (Describe pool(s) on a			
	D.		r third party. (Describe accumulation and attaquation			
	Y.	Other 1/				
	Z.	Not applicable				
	1/ Desc	ribe on a Continuation Sheet.				

#### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarer Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- 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 solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement 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.)

Part V - Depreciation and Capitalization Practices Part VI - Other Casts and Coeffis Part VII - Deferred Compensation and Insurance Costs Not Applicable

3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

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

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

#### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars

- Direct Labor Hours Machine Hours
- DEFORE JALMNORDY. Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(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 pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

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

FORM CASB DS-1 (REV 2/96)

		OUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES		
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
term No.		Hern c	Seacription		
8.3.3	Peridual Liperaes Affection Bar		Aflosation Bass Code		
	tal Major functions, attivities, and elements of cost include:				
	(b) Description/Make up of the allocation been:				
	350		-		
8.4.0	Immaist of Lagerness. 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 records unit incurring the expense.				
- 4					

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description Part VII Instructions

This part covers the measurement and assignment of costs for employee persions, post settlement benefits either than pensions directeding post retirement health benefits), certain other types of deterred compensation, and insurance. Some cognitions may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Spa others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs. the segment should, on a continuation these, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable partiers of this Part VIII. Each such waitry is to fully disclose the methods and techniques used to measure, sasion, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary applications required to achieve that objective should be provided by the entity on a continuation short.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or locurs and then ellocates 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.

Pension Plans with Costs Charsed to Federal Contracts, Identify the types and number of parallel plans where costs are charged to Federal contracts or similar cost objectives: (Mark applicable linefal and enter number of plans.) 7.1.0

Type of Pension Plan A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0)) Non-Qualified
 Qualified Defined-Benefit Plan Defined Benefit Pan

1. Non-Clustified

a. Costs are measured and assigned on accrual basis

b. Costs are measured and assigned on each
(say-as-you-put basis

2. Quotified

a. Trusteed (Subject to ERISA's minimum funding requirements)

b. Putly-resured plan (Exempt from ERISA's minimum funding
requirements) trusted as a defined-contribution plan

c. Collectively baspland plan treated as a definedcontribution plan Y. \_\_\_ Other 1/ Z. \_\_\_\_ Not Applicable (Proceed to Item 7.2.0)

FORM CASE DS-1 IREV 2/961

1/ Describe on a Continuation Short.

V8 - 1

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Hem description				
7.1.1	Gassari Plan Information. On a continuation sheet for each plan identified in item 7.1.0, provide the following information:				
	Α.	The pion name			
	8.	The Employer Identification Number (	(SN) of the pien aponaor sa reported on IRS Form 5500, if		
	C. The plan number as reported on 168 Form 5500, if any				
	D. Is there a funding opency established for the plan?				
	E. Indicate where costs are accumulated: ITI Hansa Office IZI Segment				
	F. If the plan provides supplemental benefits to any other plan, identify the other plants.				
	. or 7.1.0.8.2.c., for those plans which represent the intents, or similar cost objectives, describe on a continuation of of dividends, credits, and beninkers) reprinted for each notice information to all the plans. If there are more than plans that in the appropria account for at foost 90 percent is segment or business unit.)				
	Z. ,	Not applicable. (Proceed to I	ton 7.1.3)		
7.1.3	Defined-Benefit Rents). Where numerous plans are Ected under 7.1.0.8. (sackating cardin defined-benefit plans testinal as defined-contribution plans reported under 7.1.0.8.2.b. and 7.1.0.8.2.c.), for those plans which appearant the largest define encounts of costs charged to Federal contracts, people the information requested between a contribution should be as and man than three plans, provide information for all the plans. If there are mars than three plans, provide information for all the plans. If there are mars than three plans, principles in the appropriat account for at least 100 poccars of those defined benefit plan ested shoulded to this expense or business with:				
		used to value annitary benefits, for a accurred value of assets. Also, if ap-	actuarial cost method used, including the cost method(s) such plan, include the method used to determine the plicable, include whether normal cost is developed as a lev-		
	1	dollar amount or an a level percent of you-go.".	f sulary. For plana listed under 7.1.0.8.1.b., enter "pay-os		
	В.	you-go".  Actuated Assumptions. Describe the assumptions are made for each plan- assumptions, but provide a description.	events or conditions for which significant actualist.  De not include the current owners values of the or of the basis used for determining those numeric values, relate the velicity of an actuariof assumption. For plans		
	в.	yea-go." Anticatal Assumptions. Describe the accomplishes we made for each plan accomplishes we made for each plan accomplishes, but provide a description that, describe the critical most to ex- liated under 7.1.0.8.1.3 with "root Marker Value of Eurobas Accesses Asse on the basis of a really determinable white. If on, describe here the mark when If on, describe here the mark	terreface conditions for which significant actualist. Do see include the current current values of the on of the leasts could be determining these remotic values, relate the validity of an actuarial assumption. For places, applicable 1. <a "not="" 7.1.0.5.1.0="" a="" agreem="" and="" are="" assumptions="" assumptions.="" basis="" but="" citizent="" date,="" describe="" description="" determinate="" each="" essemptions,="" for="" foreign="" have="" href="https://do.do.org/10.1007/j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.j.&lt;/td&gt;&lt;/tr&gt;&lt;tr&gt;&lt;td&gt;&lt;/td&gt;&lt;td&gt;&lt;/td&gt;&lt;td&gt;yea-go." if="" if<="" late,="" made="" market="" no,="" of="" plan="" price.="" provide="" reality="" related="" td="" testing="" the="" to="" under="" used="" value="" value.="" while=""><td>Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable."  <u>https://do.do.commons.org/least-commons.org/least-commons-</u></td></a>	Do not include the common numeric values of the not of the lastic used for determining these enumeric values, related the validity of an activarial assumption. For plans applicable." <u>https://do.do.commons.org/least-commons.org/least-commons-</u>	
	c	yea-go." Antiagli Ansuration. Describe the accomplisors are made for each plan accomplisors, but provide a description accomplisors, but provide a description that, describe the critical most to es- listed under 7.1.0.8.1.3. with "root that is the provide of the provide Accept As- on the basis of a really determinable when it was, describe how the mark really determinable market price. It best for Cornectation, infocat  1. As althought perfors of the t	t events or conditions for which significant actualist. Do not include the current current values of the on of the basis used for determining these numeric values, makes the validate of an actualist assumption. For piece applicable, a set, findance it all assets of the funding agency are valued as easiest piece. If yes, indicate the basis for the market of crisical and of the funding agency are valued or plant titled under 7.1.0.3.1.1., enter "and applicable", a whether the cost for the segment is determined as:		

PART VII - DEPENDED COMPENSATION

	COST ACCO	UNTING STANDARDS BOARD	NAME OF REPORTING UNIT		
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679			
Item No.	Hem description				
7.2.0	Post-entirement Benefits (1989) Office than Pensions Lincholina post-entirement health care be Charact to Federal Contracts. Identify the accounting method used to determine the costs a number of 1989 plans whose costs are charged to Federal contracts or strained cost objectives retisee benefits are provided as an integral part of an employee group insurance plan that conactive employees, report that plan under 7.3.0. (Mark applicable lineta) and enter number of		d the Where is (ans.)		
	A. B. C. D. E. Y. Z.	Mercel Used to Statemine Costs Accrusi Agrees Accounting Cash (agrees-you-go) Accounting Purchased Insurance from Capthe Sad I-morance findusing insurance obtained through Capthe Insurant Terminal Funding Other J/ Not Applicable (Proceed to	l heurer c		
7.2.1		a Information grouped by method use The plan name The Engloyer Identification Numb 5500, it any The plan number as reported on I	er (EIN) of the plan sponsor as reported on IR RS Form 5500, If any ed reserve extablished for the plan?		

FORM CASS DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

VII - 3

F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.

G. If this 1985 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 1988 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.

No. 7.2.2 PRS large the info	Plants). ext dollar information respions to	Where numerous plans are listed to amounts of costs charged to Fede in below on a continuation sheet, all the plans. If there are more that in the aggregate account for at usiness unit.)  Actuariol Cost Method, Identify benefit, as appropriate, include assets, Identify the amortization under 7,20.8, enter "cash acco" terminal funding" and identify the Actuariol Assumptions. Describe actuarial accomptions are made values of the assumptions, but a these numeric values. Also, determine funding. Provide the following in funding. Provide the following in	NAME OF REPORTING UNIT  description  ander 7.2.0. for those plans which represent the roll contracts, or other similar cost objectives, provide fit there are not more than three plans, provide for there are not more than three plans, provide for least 80 percent of those Pitti costs allocable to this  the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any. For plans listed surving. For plans listed under 7.2.0.F., enter the amortization methods and periods used, if any, the the events or conditions for which significant for each plan. Do not include the current numeric powire a decorption of the basis used for determining orbit the criteria used to evaluate the validity of an under 7.2.0.6. or 7.2.0.F., enter "not applicable".		
7.2.2 PRS large the info	est dollar informatic emotion for se plans di ment or b A.	Where numerous plans are listed to amounts of costs charged to Fede in below on a continuation sheet, all the plans. If there are more that in the aggregate account for at usiness unit.)  Actuariol Cost Method, Identify benefit, as appropriate, include assets, Identify the amortization under 7,20.8, enter "cash acco" terminal funding" and identify the Actuariol Assumptions. Describe actuarial accomptions are made values of the assumptions, but a these numeric values. Also, determine funding. Provide the following in funding. Provide the following in	ander 7.2.0. for those plans which represent the real contracts, or other similar cost objectives, provide 88 there are not more than three plans, provide for them three plans, information should be provided for least 80 percent of those PRB costs allocable to this the octuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used. If any, for plans fixed under 7.2.0.F., enter he amortization methods and periods used, of any, or the plans fixed under 7.2.0.F., enter the amortization methods and periods used, if any, or the exerts or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbit the critical used to resulted the validity of an under 7.2.0.B, or 7.2.0.F., exter "not applicable".		
the info	est dollar informatic emotion for se plans di ment or b A.	amounts of costs charged to Fede in below on a continuation sheet. If the plans. If there are more to the department of the surface wishess unit. Actuarid Cost Method, Identify benefit, as appropriate, Include assets, Identify the amortization under 7.2.0.8., enter "cash accontential funding" and identify the Actuarid Assumptions, Described actuarial assumptions, Described walkes of the assumptions, but in these numeric valves. Also, des actuarial assumption. For plans funding. Provide the following in	rel contracts, or other similar cost objectives, provide till there are not more than three plans, posvide han three plans, information should be provided for least 80 percent of those Pitti costs attocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, if any, For plans listed sunting." For plans listed under 7,2,0,F, enter the amortization methods and periods used, if any, et the events or conditions for which significant for each plan. Do not include the current numeric possible a description of the basis used for determining orbit the critical used to sevaluate the validity of an under 7,2,0,8, or 7,2,0,F, enter "not applicable".		
	В.	benefit, as apprepriate. Include assets, Identify the ameritarism under 7,2,0.8., enter "cash accr "terminal funding" and identify a factuarial assumptions. Describeratural assumptions are made values of the assumptions, but it these numeric values. Also, desactuarial assumption. For plans funding. Provide the following it.	the method used to determine the actuardal value of methods and periods used, if any. For plans fixted sunding?. For plans fixted under 7,2,0,F, enter to emortization methods and periods used, if any, the emortization methods are periods used, if any, the emortization methods are which significant for each plan. Do not include the current numerio possible a description of the basis used for decembing orbit the critical used to sessiate the validity of an under 7,2,0,8, or 7,2,0,F, enter "not applicable".		
	0000	actuarial assumptions are made values of the assumptions, but a those numeric values. Also, des actuarial assumption. For plans funding. Provide the following	for each plan. Do not include the current numeric provide a description of the basis used for determining cribe the criteria used to evaluate the validity of an under 7.2.0.8, or 7.2.0.F., enter "not applicable".		
	c.		oformation on the funding practice for the costs of the		
	C. Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".)				
		e.g., full funding of the a rules.  2. Briefly describe the fund 3. Are all assets valued on yes, indicate the basis w	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis of		
	D.	Basis for Cost Computation, Inc	Scale whether the cost for the segment is determined		
		An allocated portion of t     A separately computed i     those segments.	the total PRB plan cost PRB cost for one or more segments. If so, identify		
	<ol> <li>Forfeitablity. Does each perscipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</li> </ol>				
	Z.	Not applicable, proceed	to item 7.3.0.		

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospitus surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) 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: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD percent of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. az appropriate.

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

VII - 5

# COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journace Rating Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable. 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan sponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred 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 these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this argument or business until: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occused and the account is fully funded Costs charged when occused and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST		
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Item description				
7.5.0	Employee Stock Ownership Plans (ESOPs). Does your organization make constitutions to fund ESOP that are charged directly or indirectly to Tederal contracts or similar cost objectives? (Mork one)				
	Α.	Yes (Proceed to Item 7.5.	1)		
	B No IProceed to Ham 7.6.01				
7.5.1	General Plan	Information. On a continuation she	set, for all ESOPs provide the following information:		
	A. The plan name				
	B. The Employer Identification Number (EIN) of the plan sponger as reported on IRS Form 5500, if any				
	C. The plan number as reported on IRS Form 5500, If any				
	D. Indicate where costs are accumulated: (1) Horse office (2) Segment				
	E. Are benefits provided pursuant to a written plan or an established practice. <sup>3</sup> If established practice, briefly describe.				
	F.	<ul> <li>Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yes or Not.)</li> </ul>			
	G.	Indicate whether the ESOP is leveraged or nonleveraged.			
	H. <u>Valuation of Stock or Non-Cosh Assets</u> . Are the plan assets valued on the basis of 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.				
	E.	dividends, on both allocated and	the accounting treatment for forfeitures and unallocated shares, in the measurement of ESOP by to Federal contracts or similar cost objectives for		
	<ul> <li>Administrative Costs. Describe how the costs of administration of each plan listed an identified, grouped, and accumulated.</li> </ul>				

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and 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 with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSUME STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		ltem :	Sescription			
7.6.1	Continued.					
	Column (3) - Crediting of Dividends and Earned Retunds					
	For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.					
	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 exceed. not necessarily in the year exceed.					
	C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance					
	Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-90(a)(1)(a)					
	E. Manually Rated - not applicable					
	Y. Other, or more than one 1/					
	Z, Not applicable					
	Column (4) Projected Average Loss					
	For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.					
	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 to the period.					
	Y. Other, or more than one method. 1/					
	Z. Not applicable					
	Column (5) - Insurance Administration Expenses					
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.					
	Separately identified and accumulated in indirect cost pool(s).					
	<ul> <li>Separately identified, accumulated, and allocated to cost objectives either a segment and/or home office level (Describe allocation method on a Continue</li> </ul>					
	C,	Sheet).  Not separately identified, but incl Continuation Sheet).	uded in indirect cost pool(s). (Describe pool(s) on a			
	D.		r third party. (Describe accumulation and attaquation			
	Y.	Other 1/				
	Z.	Not applicable				
	1/ Desc	ribe on a Continuation Sheet.				

#### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarer Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- 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 solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement 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.)

Part V - Depreciation and Capitalization Practices Part VI - Other Casts and Coeffis Part VII - Deferred Compensation and Insurance Costs Not Applicable

3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

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

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

#### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars

- Direct Labor Hours Machine Hours
- DEFORE JALMNORDY. Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(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 pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

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

FORM CASB DS-1 (REV 2/96)

		OUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES		
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
term No.		Hern c	Seacription		
8.3.3	Peridual Liperaes Affection Bar		Aflosation Bass Code		
	tal Major functions, attivities, and elements of cost include:				
	(b) Description/Make up of the allocation been:				
	350		-		
8.4.0	Immaist of Lagerness. 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 records unit incurring the expense.				
- 4					

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		LOSURE STATEMENT D BY PURLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Hem d	lescription	
7,1,1	General Plan I Information:	information. On a continuation sheet for	each plan identified in item 7.1.0, provide the following	
	A.	The pion name		
	8.	The Employer Identification Number 9 any	(SNI) of the plan aponaor so reported on IRS Form 5500, #	
	C.	The plan number as reported on HS is	Form S500, if any	
	D.	is there a funding opency established	for the plan?	
	E.	Indicate where costs are accumulated (1) Harra Office (2) Segment		
	F.	if the plan provides suggiormental bor-	efits to any other plan, identify the other plants).	
	extractor plant are lated under 7.1.0.0., 7.1.0.9.2.b., or 7.1.0.9.2.b., for those plant which represent the largest delaw amounts of costs charged to Federal contracts, or similar cost elejectives, describe on a continuation sheet the basis for the coordination (scalaring treatment of divisions), credit, and forfeithrest experied for each fiscal year. (If there are not more than three plans, perside information to all the plans. If there are more than three plans, information should be provided for those plans that in the appropriate account for at least 90 percent of these defined contribution plan costs elisable to this segment or business unit.)			
	7.	Not applicable. (Proceed to I	ten 7.1.3)	
7.1.3	Defined-Bernefit Mental. Where numerous plans are Exist under 7.1.0.B. (suchding 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 separated the largest dollar emounts of costs charged to Federal contracts, people in information requested before on a continuation sheet. (If there are not make than those plans, provide information for all the plans. If there are make than those plans, provide information to sail the plans. If there are make that those plans, prior motion sheet the provided for those plans that the appropriat excess fine itself last 100 popular of the provided for those plans are formed breeff plans excels decoded to this separate or business until:			
	Α.	used to value annitary benefits, for a actuarial value of assets. Also, if ap-	schaelel oest method used, including the cost method(s) och plan, lestude the method used to determine the placele, include whether normal cost is developed as a level statlary. For plane listed under 7.1.0.8.1.b., enter "pay-on-	
	В.	assumptions are made for each plan. assumptions, but provide a description	ements or conditions for which significant actionals. Do not include the context countries white of the or of the basic used for determining these exemptic values, whate the validity of an actionful assumption. For plans applicable?	
	c	on the basis of a readily determinable value. If no, describe how the marks	note, indicate if all expets of the funding agency are valued a market price. If yes, indicate the basis for the market of values are determined for those accust that do not have a or plans listed under 7.1.0.8.1.b., series "not applicable".	
	0.	Basis for Cost Computation, Indicate	whether the cost for the segment is determined as:	
		<ol> <li>An allocated portion of the t</li> <li>A separately computed personnents.</li> </ol>	atal pension plan cost. Jon cost for one or more segments. If so, identify theor	
	1	Not applicable, proceed to it	ten 7.2.0.	
	1000			

FORM CASS DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEPENSED COMPENSATION AND INSURANCE COST		
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
ltem No.		Hem c	fescription		
7.2.0	Pest retirement Benefits (IPIBs) Other than Pensions linckeling post retirement health care benefits) Charged to Federal Contracts. Identify the accounting method used to determine the costs and the number of IPIB plans whose costs are charged to Federal contracts or similar cost objectives. Where retires benefits are provided as an integrid part of an employee group insurance plan that cover active employees, report that plan under 7.3.0. (Mark applicable limits) and enter number of plans.)				
		Medyed Used to Determine Costs	Busines of Plans		
	A. Account Accounting				
	8.	Cash (pay-as-you-go) Accounting			
	C.	Purchased Insurance from unrelat	ad barrers		
	D.	Purchased Incurance from Captive			
	E.				
	. 6.	Self-Insurance fincluding insurance			
		obtained through Captive Insurer	The second secon		
	F.	Terminal Funding			
	Y.	Other 1/			
	Z. Not Applicable (Proceed to Item 7.3.0)				
7,2.1	General PHB 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:				
	A.	The plan name			
	<li>The Essployer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li>				
	C. The plan number as reported on IRS Form 5500, if any				
	D. Is there a funding agency or funded reserve established for the plan?				
	E. Indicate where costs are accumulated: (1) Home Office (2) Segment				
	F. Are benefits provided pursuant to a written plan or an established practice? If established practice, briefly describe.				
	G. If this PRE 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 PRE 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.				
	1/ Describe	on a Continuation Sheet.			

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts 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 glans, provide information for all the plans. If there are more than three plans, 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.) A. <u>Actuariol Cost Method</u>, 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 ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA 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 determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

VII - 4

PART VII - DEFERRED COMPENSATION

	COST ACCOUNTING STANDARDS BOARD			1	AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879			NA	ME OF REPO	RTING UN	п	
Item No.			Ite	em description				
7.3.0	Employee Group ins organization provide surgical, medical, di the coverage was pr A.	group insurance	e coverage t, and sim- bed in 7.2 te Item 7.	e to its emplo silar plans for .0.1 3.1)	yees? (Inclu	ides covers	age for life, hospital	
7.3.1	Employee Group ins life, hospital, surgics employeest, provide ill there are not more information for all it insurance plane, into aggregate account if the program that co	urance Program d, medical, dha the information e than three po- se policies and s somation should or at least 80 p	s. For each bility, according to the form of the provide ergent of	ch program to ident, and sin n a continuesi off-insurance nos plans. M led for those the costs allo	rilar program on sheet, usi plans that co there are mo policies and s reable to this	s for both ing the cod imprise the ire that the self-insuran	active and retired les described below program, provide ee policies or self- ice plans that in the	
	Description	of Employee Ga	oup Insura	nce Program				
	Podiny or Entr- Josephine Plan	Court Accommendation (19)	Cont. Resin (2)	Britain Ol	Purchased Instance Fieling Essis (4)	Frejected Average Loss 50	Edinaturos Insurance Administrative Experiese (5)	
			Column (1)	- Cost App	amulation			
	Enter Code	A. B. or Y. as ap	propriate.					
	B. Cost	s are accumulat s are accumulat r 1/						
	Column (2) - Cost Basis							
	Enter code A	Enter code A, B, C, or Y, az appropriate.						
	B. Sett- C. Purc	hased Insurance hased Insurance r 3/			10.00			
	1/ Describe on	a Continuation	Sheet,					

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST					
	DESCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT					
turs No.	han	description					
7.3.1	Continued.						
	Column (3)	- Includes Retirees					
	Enter code A, R, C, or Y, at appropriate.						
	A. No. does not include benefits for ret	Come					
	R. Yes, PRS bonefits for retirees that a	no a part of a policy or coverage for both active employees					
	ged retirees are reported here kutten	d of 7.2.0.					
	C. Yes, PR2 borofits for retirees are a Y. Other 1/	part of a PRS plan previously reported under 7.2.0.					
		and Insurance Ratins Serie					
		225					
	For each plan lizted enter code A, B, C, Y, or Z, se appropriate.						
	<ul> <li>A. Retrospective Rating (also called experience rating plan or retention plant).</li> </ul>						
	B. Manuadly Rated						
	C. Community Reted Y. Other, or more than one type 1/						
	Z. Not applicable						
	Coheren (5) — Projected American Loss						
	For each self-insuced group plan, or the self-	traunal portion of purchased insurance, enter code A, B, C,					
	Y, or Z, as appropriate.						
	A. Self-insurance costs represent the projected everage loss for the period estimated on the back						
	of the cost of comparable purchased insurance.  8. Sett-incurance costs are based on the contractor's experience, relevant industry experience, and						
	<ol> <li>Self-enturance costs are based on the contractor's expanence, necessity expenence, and principated conditions in accordance with accepted actuarist principles.</li> </ol>						
		represent the projected average lasts for the period.					
	Y. Other, or more than one method 1	<i>P</i>					
	Z. Not applicable						
	Column 16) - Innumer. Administrative Experies						
	For each self-instead group plan, or the self-instead parties of purchased insurance, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are traded.						
1.5	A. Separately identified and accurate	ted in indirect cost pool(s).					
11		and allocated to cost objectives either at the segment end/or on method on a Continuation Short).					
10	C. Not separately identified, but inclu-	led in indirect cost pools). (Describe pools) on a					
	D. Incurred by an incurance carrier of	third party (Describe accumulation and affectation process or					
	e Continuation Short).						
	Y. Other 3/						
	Z. Not applicable						

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hern No.		hern d	escription			
7.4.0	Deferred Cor compensatio (Mark one.)	mensation, as defined in CAS 9904 n, other than ESOPs, which is charg	415. Does your organization award deferred ed to Federal contracts or similar cost objectives?			
	A	Yes (Complete Ham 7.4.1.)				
	В.	No (Proceed to Hern 7.5.0.)				
7.4.1		telernation. On a continuation she 15, provide the following information	et for all deferred compensation plans, as defined by n:			
	A.	The plan name				
	В.	The Employer Identification Numb 5500, if any	er (EIN) of the plan sponsor as reported on IRS Form			
	C. The plan number as experted on IRS Form 5500, if any					
	Sudicate where costs are accumulated:					
	(1) Home office (2) Segment					
	E.	Are benefits provided pursuant to established practice, briefly descr	a written plan or an established practice? If the .			
7.4.2	represent the objectives, a plans, provided for	e largest dollar amounts of costs cho provide the information below on a cide information for all the plans. If the	plans are listed under 7.4.1, for those plans which aged to Federal contracts, or other similar cost nonfiniumion whet. Iff there are not more than those are are more than these plans, information should be count for at least \$10% of these determed business until:			
	Α.	Description of Man.				
		Stock Options     Stock Appreciation Rights     Cash Incertive     Other (exclain)				
	1020		leval Contracts or Similar Cost Objectives.			
	B.	teaching on exceeded many in the	ued and the account is fully funded			

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Item No.		Item	description			
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)			
	Α.	Yes (Proceed to item 7.5	1)			
	В.	No iProceed to item 7.6.0	DI .			
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:			
	A.	The plan name				
	8.	The Employer Identification Numb 5500, If any	ter (EIN) of the plan sponsor as reported on IRS Form			
	C. The plan number as reported on IRS Form 5500, If any					
	D.	Indicate where costs are accumu (1) Home office (2) Segment	lated:			
	E.	Are benefits provided pursuant to exterbished practice, briefly described	o a written plan or an established practice? If ribe.			
	F.	Indicate whether the ESOF plan 9904-412. (Answer Yes or Not.	is a defined-contribution plan subject to CAS			
	G.	Indicate whether the ESOP is lev	eraged or nonleveraged.			
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If ue is determined for those assets that do not have a 			
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP fly to Federal contracts or similar cost objectives for			
		Administrative Costs, Describe identified, grouped, and accurrul	how the costs of administration of each plan listed ar lated.			

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		DEFERRED COMPENSATION AND INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF I	PORTING UNIT				
item No.	Hem	description	and the second s				
7,6.0	Warker's Compensation, Liabitry, and Property Insurance, Does your organization have inscerning regarding worker's compensation, Sability and property insurance?  A. Yes (Complete Item 7.6.1.)						
	B. No (Proceed to Part VIII)						
7.6.1	Worker's Compensation, Liability and Property k	isurance Coverage					
	information below on a continuation sheet using than three policies or self-insurance plans that a information for all the policies and self-insurance insurance plans, information should be provided aggregate account for at least 80 percent of the each line of insurance identified.) Description of Line of Insurance Coverage	re applicable to the plans. If there as for those policies costs allocable to	e line of insurance, provide to more than three policies or and self-insurance plans that in the				
	Pulley or Sulf- Cost Cost Swarmen Flan Accountation, Sonio	and Extract . Ave.	Self-Insurance  solid frecuence  rage Administrative  ma Exercise				
	America Plan Accountation, Seek.		4) 60				
	Column (1) - Cost Accumulation						
	Enter code A, B, or Y, as appropriate.						
	Costs are occumulated at the Home Office.     Costs are accumulated at Segment     Other 1/						
	Column (2) - Cost Bosis						
	Erner code A. R. C. or Y. as appropriate.						
	Purchased Insurance from unrelated third party     B. Self-listurance     C. Purchased Insurance from a captive insurer     Y. Other Ji						
	1/ Describe on a Continuation Sheet.						

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

co	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
13	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating 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.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	1			
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

	DISCLOSURE STATEMENT		The state of the s
	REGURED BY PUBLIC		NAME OF REPORTING UNIT
No.		Hem	description
8.3.3	Fesious Expenses		Affection Bass Code
	tel Major fun	ctions, activities, and a	ferments of cost include:
	(b) Description	n.Make up of the alloca	tion base:
8.4.0			
	unit incurring the expense		liketion of the expense and the name of the recording

FORM CASE DS 1 (REV 2/36)

		UNTING STANDARDS BOARD	PART VII - DEPENDED COMPENSATION AND INSURANCE COST			
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT			
item No.	Hem description					
7.2.0	Charged to I number of P retires benef	Federal Contracts. Identify the accounts plans whose costs are charged to fits are provided as an integral part of	one including post retirement health care benefits) unling method used to determine the costs and the Foderal centracts or similar cost objectives. What an employee group incurrance plan that covers (Mark applicable limits) and enter number of plans.)			
		Medyad Used to Determine Costs	Hunder of Pleas			
	Α.	Accrual Accounting				
	8.	Cash (pay as you go! Accounting	2 THE			
	C.	Purchased Insurance from unrelat	ad basses			
	D.	Purchased Incurance from Captive				
	E.	•				
		obtained through Captive Insurer!				
	F.					
	Y.	Terminal Funding Other 1/	50000000			
	2.	Not Applicable (Proceed to	Item 7.3.0)			
7.2.1		g information grouped by method use The plan name	n sheet for each plan identified in item 7.2.0, provid ad to determine costs:			
	В.	The Employer Identification Numb 5500, if any	per (EIN) of the plan sponsor as reported on IRS For			
	C.	The plan number as reported on I	RS Form 5500, if any			
	D. Is there a funding agency or funded reserve established for the plan?					
	£.	Indicate where costs are accumul (1) Home Office (2) Segment	lated:			
	F.	Are benefits provided pursuant to established practice, briefly descr	a written plan or an established practice? If			
	G.	plan is operated as an employee ; under 7.2.0.Y., indicate whether If the plan is operated as an empl	2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the group insurance program. If this PRB plan is Setted the plan is operated as a group insurance program, upon this plan undiver group insurance program, report this plan undiv. If no, report the plan under 7.2.2.			
	2410-0002-00-40	on a Continuation Sheet.				

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Hem No. PRS Planta). Where numerous plans are licted under 7.2.0, for those plans which represent the largest dollar emanuts 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 glans, provide information for all the plans. If there are more than three plans, 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.) A. <u>Actuariol Cost Method</u>, 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 ameritarison methods and periods used, if any, For plans listed under 7,2,0.B., enter "cash accounding". For plans listed under 7,2,0.B., enter "terminal funding" and identify the ameritantion methods and periods used, if any. B. Actuarial assumptions, Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current remerio values of the assumptions, but provide a description of the basis used for deterministies ensureric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans under 7.2.0.8, or 7.2.0.8, enter "not applicable". Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8. or 7.2.0.F., enter "not applicable".1 plan: For plans under 7.2.0.8. or 7.2.0.7. enter "not applicable".]
 Describe the criteria for or practice of funding the measured and assigned cost:
 e.g., full funding of the access, funding in made pursuant to VEIA 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 determinable market those assets that are not valued on the basis of a readily determinable market price.

- D. Basis for Cost Computation. Indicate whether the cost for the segment is determined

  - An allocated portion of the total PRB plan cost A separately computed PRB cost for one or more segments. If so, identify those segments.
- E. <u>Forfeitability</u>. Does each perficipant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.
- Not applicable, proceed to item 7.3.0.

FORM CASB DS-1 (REV 2/96)

VII - 4

PART VII - DEFERRED COMPENSATION

	COST ACCOUNTING STANDARDS BOARD			1	AND INSURANCE COST			
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879			NA	ME OF REPO	RTING UN	п	
Item No.			Ite	em description				
7.3.0	Employee Group ins organization provide surgical, medical, di the coverage was pr A.	group insurance	e coverage t, and sim- bed in 7.2 te Item 7.	e to its emplo silar plans for .0.1 3.1)	yees? (Inclu	ides covers	age for life, hospital	
7.3.1	Employee Group ins life, hospital, surgics employeest, provide ill there are not more information for all it insurance plane, into aggregate account if the program that co	urance Program d, medical, dha the information e than three po- se policies and s somation should or at least 80 p	s. For each bility, according to the form of the provide ergent of	ch program to ident, and sin a continued off-insurance nos plans. M led for those the costs allo	rilar program on sheet, usi plans that co there are mo policies and s reable to this	s for both ing the cod imprise the ire that the self-insuran	active and retired les described below program, provide ee policies or self- ice plans that in the	
	Description	of Employee Ga	oup Insura	nce Program				
	Podiny or Entr- Josephine Plan	Court Accommendation (19)	Cont. Resin (2)	Britain Ol	Purchased Instance Fieling Essis (4)	Frejected Average Loss 50	Edinaturos Insurance Administrative Experiese (5)	
			Column (1)	- Cost App	amulation			
	Enter Code	A. B. or Y. as ap	propriate.					
	B. Cost	s are accumulat s are accumulat r 1/						
	Column (2) - Cost Basis							
	Enter code A	Enter code A, B, C, or Y, az appropriate.						
	B. Sett- C. Purc	hased Insurance hased Insurance r 3/			10.00			
	1/ Describe on	a Continuation	Sheet,					

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST					
	DESCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT					
turs No.	han	description					
7.3.1	Continued.						
	Column (3)	- Includes Retirees					
	Enter code A, R, C, or Y, at appropriate.						
	A. No. does not include benefits for ret	Come					
	R. Yes, PRS bonefits for retirees that a	no a part of a policy or coverage for both active employees					
	ged retirees are reported here kutten	d of 7.2.0.					
	C. Yes, PR2 borofits for retirees are a Y. Other 1/	part of a PRS plan previously reported under 7.2.0.					
		and Insurance Ratins Serie					
		225					
	For each plan lizted enter code A, B, C, Y, or Z, se appropriate.						
	<ul> <li>A. Retrospective Rating (also called experience rating plan or retention plant).</li> </ul>						
	B. Manuadly Rated						
	C. Community Reted Y. Other, or more than one type 1/						
	Z. Not applicable						
	Coheren (5) — Projected American Loss						
	For each self-insuced group plan, or the self-	traunal portion of purchased insurance, enter code A, B, C,					
	Y, or Z, as appropriate.						
	A. Self-insurance costs represent the projected everage loss for the period estimated on the back						
	of the cost of comparable purchased insurance.  8. Sett-incurance costs are based on the contractor's experience, relevant industry experience, and						
	<ol> <li>Self-enturance costs are based on the contractor's expanence, necessity expenence, and principated conditions in accordance with accepted actuarist principles.</li> </ol>						
		represent the projected average lasts for the period.					
	Y. Other, or more than one method 1	<i>P</i>					
	Z. Not applicable						
	Column 16) - Innumer. Administrative Experies						
	For each self-instead group plan, or the self-instead parties of purchased insurance, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are traded.						
1.5	A. Separately identified and accurate	ted in indirect cost pool(s).					
11		and allocated to cost objectives either at the segment end/or on method on a Continuation Short).					
10	C. Not separately identified, but inclu-	led in indirect cost pools). (Describe pools) on a					
	D. Incurred by an incurance carrier of	third party (Describe accumulation and affectation process or					
	e Continuation Short).						
	Y. Other 3/						
	Z. Not applicable						

FORM CASB DS-1 (REV 2/96)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
		LOSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT			
Hern No.		hern d	escription			
7.4.0	Deferred Cor compensatio (Mark one.)	mensation, as defined in CAS 9904 n, other than ESOPs, which is charg	415. Does your organization award deferred ed to Federal contracts or similar cost objectives?			
	A	Yes (Complete Ham 7.4.1.)				
	В.	No (Proceed to Hern 7.5.0.)				
7.4.1		telernation. On a continuation she 15, provide the following information	et for all deferred compensation plans, as defined by n:			
	A.	The plan name				
	В.	The Employer Identification Numb 5500, if any	er (EIN) of the plan sponsor as reported on IRS Form			
	C. The plan number as experted on IRS Form 5500, if any					
	Sudicate where costs are accumulated:					
	(1) Home office (2) Segment					
	E.	Are benefits provided pursuant to established practice, briefly descr	a written plan or an established practice? If the .			
7.4.2	represent the objectives, a plans, provided for	e largest dollar amounts of costs cho provide the information below on a cide information for all the plans. If the	plans are listed under 7.4.1, for those plans which aged to Federal contracts, or other similar cost nonfiniumion whet. Iff there are not more than those are are more than these plans, information should be count for at least \$10% of these determed business until:			
	Α.	Description of Man.				
		Stock Options     Stock Appreciation Rights     Cash Incertive     Other (exclain)				
	1020		leval Contracts or Similar Cost Objectives.			
	B.	teaching on exceeded many in the	ued and the account is fully funded			

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Item description		description		
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)		
	Α.	Yes (Proceed to item 7.5	1)		
	В.	No iProceed to item 7.6.0	DI .		
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:		
	A.	The plan name			
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ol>				
	C. The plan number as reported on IRS Form 5500, If any				
	D.	Indicate where costs are accumulated:     Thome office     Segment			
	E.	Are benefits provided pursuant to exterbished practice, briefly described	o a written plan or an established practice? If ribe.		
	F.	<ul> <li>Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yea or Not.)</li> </ul>			
	G.	<ol> <li>indicate whether the ESOP is leveraged or nonleveraged.</li> </ol>			
	H. <u>Valuation of Stock or Non-Gooh Assets</u> . Are the plan assets valued on the basis of 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.				
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP fly to Federal contracts or similar cost objectives for		
		Administrative Costs, Describe identified, grouped, and accurrul	how the costs of administration of each plan listed ar lated.		

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		DEFERRED COMPENSATION AND INSURANCE COST				
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT					
item No.	Hem	description	and the second s				
7,6.0	Worker's Compensation, Liability, and Property I coverage regarding worker's compensation, Sabi A. Yas (Complete Item 7.6.1	lity and property is	our organization have insurance murance?				
	B. No (Proceed to Part VIII)						
7.6.1	Worker's Compensation, Liability and Property k	isurance Coverage					
	fice and similar gents, sutomobile liability and property damage, general foliality), provide the information below on a continuation there using the codes described below: If there are not more than three policies or self-insurance plans that are applicable to the fine at insurance, provide information for all the policies and self-insurance plans. It there are more than three policies are 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 alreadable to this segment or business unit for each line of insurance selectified.)  Description of Line of insurance Coverage:						
	Pulley or Sulf- Cost Cost Swarmen Flan Accountation, Sonio						
	America Plan Accountation, Seek.		4) 60				
	Column (1) - Cost Accomulation						
	Enter code A, B, or Y, as appropriate.						
	Costs are occumulated at the Home Office.     Costs are accumulated at Segment     Other 1/						
	Column (2) — Cast Books						
	Enter code A, B, C, or Y, as appropriate.						
	Purchased Insurance from unrelated third party     Self-listurance     Purchased Insurance from a captive insurer     Other _JI						
	1/ Describe on a Continuation Sheet.						

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

co	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
13	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating 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.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

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FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
6.3.1	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a) Major functions, activities, and elements of cost include:			
	1			
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

# COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VIII - HOME OFFICE EXPENSES

	DISCLOSURE STATEMENT	Edition of the second s
	REQUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
em o.		Harm description
1.3.3	Pesidual Expenses	Aflecation Base Code
	tal Major functions, activities, a	and elements of cost include
	(b) Description/Make up of the s	allocation base:
14.0	Transfer of Expenses. If there are normally office, identify on a continuation sheet the unit incurring the expense.	transfers of expenses from reporting units to this home described on the expense and the name of the records.

FORM CASE DS-1 (REV 2/36)

th in th	REQUIRED RB Plants). rgest dollar se informati formation f	Where smount on below or all the hat in the usiness Actus benefit seems actus actus actus actus actus actus	numerous plans are licted to a of costs charged to Fede w on a continuation aheat. e plans. If there are snow to e aggregate account for at units?  If the aggregate account for at units?  If an appropriate. Include s. Identify it, as appropriate. Include s. Identify the ameritantion 7.2.0.8., write "cash account intelligence and identify to and identify to raid funding varied Assumptions. Describered		
7.2.2 Py la th in th	rgest dollar se information f formation f score plans t egment or b A.	emount on below or all the hat in the usiness Actus benefinessed under "term Actus Actus actus	numerous plans are licted to a of costs charged to Fede w on a continuation aheat. e plans. If there are snow to e aggregate account for at units?  If the aggregate account for at units?  If an appropriate. Include s. Identify it, as appropriate. Include s. Identify the ameritantion 7.2.0.8., write "cash account intelligence and identify to and identify to raid funding varied Assumptions. Describered	ader 7.2.0. for those plans which represent the rall contracts, or other similar cost objectives, provide the rall contracts, or other similar cost objectives, provide the first sur not more than three plans, provided for least 80 percent of those PHB costs allocable to this five octuarial costs method used for each plan or each the motified used to determine the actuarial value of methods and periods used, if any, For plans listed under 7.2.0.F., enter ne amortization methods and periods used, if any, it is necessarily the provided used, if any, it is the events or conditions for which significant	
th in th	rgest dollar se information f formation f score plans t egment or b A.	emount on below or all the hat in the usiness Actus benefinessed under "term Actus Actus actus	so of costs charged to Fede w on a continuation sheet, e plans. If there are most to e aggregate account for at unit.]  wind Cost Method, Identify it, as appropriate. Include is, Identify the americation 7, 2,0,8., entre "cash acci- inal funding" and identify in wind Assumptions. Describ-	all contracts, or other similar cost objectives, provide with the same to make than three plans, provide han three glass, information should be provided for least 80 percent of those PHB costs allocable to this the actuarial cost method used for each plan or each the method used to determine the actuarial value of methods and periods used, 2 any, For plans fixed uniting. For plans listed under 7.2.0.F., enter he amortization methods and periods used, if any, it the events or conditions for which significant	
		benef asset under "term Activa actua	it, as appropriate. Include s. Identify the amortization 7.2.0.8., enter "cash accreased funding" and identify to piol. Assumptions. Describ-	the method used to determine the actuarial value of methods and periods used, if any. For plans listed uniting. For plans listed under 7.2.0,F., enter the amortization methods and periods used, if any, the events or conditions for which significant	
	В.	actus			
	B. <u>Actualist Assumptions</u> . Describe the events or conditions for which significant actuarial accumptions are made for each plan. Do not include the current numeric values of the assumptions, but possible a description of the basis used for determining these numeric values. Also, describe the criteria used to evaluate the validity of an actuarial accumption. For plans under 7.2.0.B, or 7.2.0.F., enter "not applicable".				
	C. Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.8, or 7.2.0.F., enter "not applicable".)				
		1. 2. 3.	e.g., full funding of the a rules. Briefly describe the fund Are all assets valued on yes, indicate the basis of	the basis of a readily determinable market price? If and for the market value. If no, describe how the ed for those assets that are not valued on the basis o	
	D.	Basis es:	for Cost Computation, Inc	licate whether the cost for the segment is determined	
		1. 2.	An allocated portion of t A separately computed I those segments.	te total PRB plan cost YBB cost for one or more segments. If so, identify	
3	<ul> <li>Forfeitability. Does each participant have a non-forfeitable contractual right to their benefit or account balance? If no, explain.</li> </ul>				
	Z.	-	Not applicable, proceed	is item 7.3.0.	

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospitus surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) 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: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD percent of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. az appropriate.

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

VII - 5

# COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journace Rating Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable. 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.
- Describe on a Continuation Short.

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan sponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred 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 these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this argument or business until: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occused and the account is fully funded Costs charged when occused and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST		
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Item description				
7.5.0	Employee Stock Openership Plans (ESOPa), Does your organization make contributions to fund ESOP that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mork one)				
	A.	Yes (Proceed to Item 7.5.	1)		
	8.	No iProceed to hern 7.6.0	H		
7.5.1	General Plan	Information. On a continuation she	set, for all ESOPs provide the following information:		
	A. The pion name				
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ol>				
	C. The plan number as reported on IRS Form 5500, if any				
	D. Indicate where costs are accumulated: (1) Horse 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. (Antwer Yes or Not.)				
	G.	i. Indicate whether the ESOP is leveraged or nonleveraged.			
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If it is determined for those assets that do not have a .		
	<ol> <li>Encletions and Division(s). Describe the accounting treatment for fordeliures and dividends, on both allocated and unallocated shares, in the measurement of ESOP coats charged directly or indirectly to Federal contracts or similar cost objectives to each plan identified.</li> </ol>				
	3	Administrative Costs, Describe I identified, grouped, and accurrul	new the costs of administration of each plan listed ar used.		

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and 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 with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST				
		LOSUME STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
Item No.		ltem :	description				
7.6.1	Continued.						
		Column (3) - Crediting of	Dividends and Earned Refunds				
	For e	ach line of coverage lated, enter co	de A, B, C, D, E, Y, or Z, as appropriate.				
	A.	Credited directly or indirectly to F	ederal contracts or similar cost objectives in the year				
	В.		ederal contracts or similar cost objectives in the year				
	c.		to currently reflect the net armual cost of the				
	D,		ontractor but retained by the carriers as reserves in 16-50(a)(1)(b)				
	E.	Manually Rated - not applicable	ST 55-55-6031933				
	Y.	Other, or more than one 1/					
	2,	Z. Not applicable					
	Column (4) Projected Average Loss						
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.						
	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 artificiated 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. 1/						
	Z. Not applicable						
	Column (5) - Insurance Administration Expenses						
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, B, Y, or Z, as appropriate, to indicate how administrative costs are treated.						
	A. Separately identified and accumulated in indirect cost pool(s).						
	B. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation						
	C,	Sheet).  Not separately identified, but incl Continuation Sheet).	uded in indirect cost pool(s). (Describe pool(s) on a				
	D.		r third party. (Describe accumulation and attaquation				
	Y.	Other 1/					
	Z.	Not applicable					
	1/ Desc	ribe on a Continuation Sheet.					

#### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarer Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- 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 solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement 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.)

- Part V Depreciation and Capitalization Practices Part VI Other Casts and Coeffis Part VII Deferred Compensation and Insurance Costs Not Applicable
- 3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

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

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

#### **Allocation Base Codes**

- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable A. B. C.
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars
- DEFORE JALMNORDY.
- Direct Labor Hours Machine Hours
- Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added

- Other, or More than One Basis 1/

(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 pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

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

FORM CASB DS-1 (REV 2/96)

		OUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES	
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
term No.		Hern c	Seacription	
8.3.3	Fesiquel Luc	our ses	Aflosation Bass Code	
	tal Major functions, autivities, and elements of cost include:			
	63	Description/Make up of the alloca	tion base	
	350		-	
8.4.0	Immaist of Lagerness. 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 recording unit incurring the expense.			
- 4				

Item No.

PART VII - DEPERMED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item description

Employee Group Insurance Charged to Federal Contracts or Similar Coor Objectives. Does your organization provide group insurance coverage to its employees? Uncludes coverage for life, hospitus surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.1

A. Yes (Complete Item 7.3.1)

B. \_\_\_\_ No (Proceed to Item 7.4.0) 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: Iff there are not more than these policies or self-information plans that comprise the program, powder information for all the policies and self-insurance plans. If there are more that three policies or self-insurance plans, information should be previoted for those policies and self-insurance plans that in the aggregate account for all least IOD percent of the easts allocable to this aggment or business unit for the program that covers each category of insured risk identified.) 7.3.1

Description of Employee Group Insurance Program: \_

Column (1) -- Cost Accumulation

Enter Code A. B. or Y. as appropriate.

- Costs are accumulated at the Home Office. Costs are accumulated at Segment Other 1/

Column 127 - Cost Basis

Enter code A. B. C. or Y. az appropriate.

- Purchased Insurance from unrelated third party Self-insurance Purchased Insurance from a captive insurer Other 3/

3/ Describe on a Continuation Sheet.

FORM CASB DS-1 (REV 2/96)

VII - 5

# COST ACCOUNTING STANDARDS BOARD

PART VII - DEFERSED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

	REQUIRED BY PUBLIC LAW 100-679	NAME
No.	he	m description

Continued. 7.3.1

Cokern (3) - Includes Retirees

- Enter code A. R. C. or Y. as appropriate.
- A. Na., door not include benefits for retirees.

  9. Yes, PRS benefits for retirees that are a part of a policy or coverage for both active employees and notinees are reported bare located of 7.2.0.

  Yes, PRS benefits for retirees are a part of a PRS plan previously reported under 7.2.0.

  Y. Other 1.7.

Column (4) - Punchered Journace Rating Series

For each plan Exted onter code A. B. C. Y. or Z. as appropriate.

- Betrospective Rating falso called experience rating plan or retortion plant.
   Manually Rated
   Community Rated
   Other, or more than one type 1/2
   Met opplicable.

Column (5) - Projected Assesse Loss

For each self-induced group plan, or the self-induced portion of partitional insurance, enter code  $A,\,B,\,C,\,Y,\,$  or  $Z,\,$  as appropriate.

- A.
- Self-insurance costs represent the projected energy loss for the period estimated on the basis of the cost of comparable perchanel innersite.

  Self-insurance costs are based on the contractor's aspecies; relevant industry experience, and enrichment conforms in accordance with accepted actuarity principles.

  Actual payments are considered to represent the projected average lasts for the period.

  Other, or rowe than one surface of 1/2.

  Not applicable. 18.

Column (6) - Immunece Administration Expenses

For each self-instead group plan, or the self-instead position of purchased instrumes, enter code A, E, C, D, Y, or Z, as appropriate, to indicate how administrative costs are tracked.

- Separately identified and accumulated in indirect cost poolisi.

  Separately identified, encumulated, and allocated to cost objectives either at the segment end/or home office level (Describe allocation method on a Cominaction Shoot).

  Kor separately identified, but included in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. Describe poolisi en a Cominaction Shoot) in tracked in indirect cost poolisi. On end poolisi en a Cominaction Shooti.
- e Continuation : Other 3/ Not applicable D.

- Describe on a Continuation Short.

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description <u>Deferred Compensation</u>, as <u>deferred in CAS 9904.415</u>. Does your organization award deterred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. Yes (Complete Ham 7.4.1.) B. \_\_\_ No Proceed to Hem 7.5.0.3 General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, geovide the following information: A. The plan name The Employer Identification Number (EIN) of the plan sponsor as reported on IHS Form 5500, if any C. The plan number as reported on IRS Form 5500, if any B. Indicate where costs are accumulated: (1) Home office (2) Segment E. Are benefits provided pursuant to a written plon or an established practice? If established practice, briefly describe. Deterred 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 these plans, provide information for all the plans. If there are more than these plans, information should be provided for those plans that in the aggregate account for at least 80% of these deterred compensation costs allocable to this argument or business until: 7.4.2 A. Description of Man. Stock Options Stock Appreciation Rights Cash Incentive Other (explain) Method of Charging Costs to Federal Contracts or Similar Cost Objectives. Costs charged when occused and the account is fully funded Costs charged when occused and the account is partially funded or not funded Costs charged when paid to employee (pay-so-you-go) Other (explain)

### FORM CASB DS-1 (REV 2/90)

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMVENSATION AND INSURANCE COST		
		LOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.	Item description				
7.5.0	Employee Stock Openership Plans (ESOPa), Does your organization make contributions to fund ESOP that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mork one)				
	A.	Yes (Proceed to Item 7.5.	1)		
	8.	No iProceed to hern 7.6.0	H		
7.5.1	General Plan	Information. On a continuation she	set, for all ESOPs provide the following information:		
	A. The pion name				
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ol>				
	C. The plan number as reported on IRS Form 5500, if any				
	D. Indicate where costs are accumulated: (1) Horse 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. (Antwer Yes or Not.)				
	G.	i. Indicate whether the ESOP is leveraged or nonleveraged.			
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If it is determined for those assets that do not have a .		
	<ol> <li>Eactehann and Division(s). Describe the accounting treatment for fordeliures and dividends, on both allocated and unallocated shares, in the measurement of ESOP coats charged directly or indirectly to Federal contracts or similar cost objectives to each plan identified.</li> </ol>				
	3	Administrative Costs, Describe I identified, grouped, and accurrul	new the costs of administration of each plan listed ar used.		

### PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and 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 with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCOUNTING STANDARDS BOARD		PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT		
Item No.		ltem :	description		
7.6.1	Continued.				
	Column (3) - Crediting of Dividends and Farmed Refunds				
	For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.				
	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 mostered, not necessarily in the year earned				
	C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance				
	Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-50(a)(1)(b))				
	E.	Manually Rated - not applicable	ST 55-55-6031933		
	Y. Other, or more than one 1/				
	Z, Not applicable				
	Column (4) Projected Average Loss				
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.				
	Costs that represent the projected average loss for the period estimated on the basis of the cost of compressible purchased insurance.				
	<ul> <li>Costs that are based on the contractor's experience, relevant industry experience, and articipated conditions in accordance with generally accepted actuarial principles and positions.</li> </ul>				
	c.				
	Y. Other, or more than one method. 1/				
	Z. Not applicable				
	Column (5) - Insurance Administration Expenses				
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.				
	A	Separately identified and accumu	lated in indirect cost pool(s).		
	<ol> <li>Separately Montified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation</li> </ol>				
	Sheet).  C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet).				
	D. Incurred by an insurance canier or third party. (Describe accumulation and attraction process on a Continuation Short).				
	Y. Other 1/				
	Z. Not applicable				
	1/ Describe on a Continuation Sheet,				

#### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarer Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- 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 solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement 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.)

- Part V Depreciation and Capitalization Practices Part VI Other Casts and Coeffis Part VII Deferred Compensation and Insurance Costs Not Applicable
- 3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

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

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

#### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars
- DEFORE JALMNORDY.
- Direct Labor Hours Machine Hours
- Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(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 pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

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

FORM CASB DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		PART VIII - HOME OFFICE EXPENSES	
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			NAME OF REPORTING UNIT	
term No.		Hern d	description	
8.3.3	Fesiquel Luc	our ses	Aflocation Bass Code	
	tel	Major functions, activities, and ele	ements of cost include:	
		Description/Make up of the allocat	en han	
			-	
8.4.0	Immage of Lagerness. 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 records unit incurring the expense.			
1	1			

	COST ACCOUNTING STANDARDS HOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST			
	DESCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679	NAME OF REPORTING UNIT			
turs No.	han	description			
7.3.1	Continued.				
	Column (3) - Includes National				
	Enter code A. R. C. or Y. at appropriate.				
	A. No, does not include benefits for retirers.  9. Yes, PRS borefits for retirees that are a part of a policy or coverage for both active employees.				
	and referes are reported here instead of 7.2.0.				
	<ul> <li>Yes, PR2 borafitz for retirees are a part of a PRE plan previously reported under 7.2.6.</li> <li>Y. Other 1/</li> </ul>				
	Column (4) - Purchased Journace Bethy Social				
	For each plan Ested onto code A. R. C. Y. or Z. as appropriate.				
	A. Retrospective Rating takes called experience reting plan or reterition plant.				
	B. Manually Rated				
	C. Community Reted				
	Y. Other, or more than one type 3/ Z. Mot applicable				
	Coheren (S) - Projected America Loss				
	For each self-insured group plan, or the self-insured portion of perthaned insurance, enter code A, B, C, Y, or Z, as appropriate.				
	<ul> <li>A. Self-insurance costs represent the projected everage loss for the period estimated on the basis of the cost of comparable perihered insurance.</li> </ul>				
	<ol> <li>Self-inturence costs are based on the contractor's experience, relevant industry experience, and principants conditions in accordance with accepted actuarist principles.</li> </ol>				
	C. Actual payments are considered to represent the projected average lettr for the period.				
	Y. Other, or more than one method 3/				
	Z. Not applicable				
	Column 161 - Innumera Administrative Experies				
	For each self-intered group plan, or the self-insured portion of purchased insurence, enter code A. B. C. D. Y. or Z. as appropriate, to indicate how administrative costs are treated.				
	A. Separately identified and accumulated in indirect cost pool(s).				
	home office level (Describe allocati	home office level (Describe allocation method on a Continuation Short).			
	C. Not separately identified, but inclu- Communical Short!	C. Not separately identified, but included in indirect cost pools. (Describe pools) 66 8			
		D. Incurred by an innurance carrier or third party. (Describe accumulation and afforation process on			
	Y. Other 3/				
	Z. Not applicable				

FORM CASB DS-1 (REV 2/96)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679			PART VII - DEFERRED COMPENSATION AND INSURANCE COST NAME OF REPORTING UNIT		
Hern No.	liern description				
7.4.0	Deferred Cor compensatio (Mark one.)	mensation, as defined in CAS 9904 n, other than ESOPs, which is charg	415. Does your organization award deferred ed to Federal contracts or similar cost objectives?		
	A. Yes (Complete Stem 7.4.1.)				
	B No (Proceed to Hern 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				
	В.	<ol> <li>The Employer Identification Number (EIN) of the plan aponsor as reported on IRS Form 5500, if any</li> </ol>			
	C.	C. The plan number as experied on IRS Form 5500, if any			
	Đ.	<ul> <li>andicate where costs are accumulated:</li> </ul>			
	(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. Of 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 determed compensation costs allocable to this aggregate account for at least 80% of these determed				
	Α.	A. Description of Plan.			
		Stock Options     Stock Appreciation Rights     Cash Incertive     Other (exclain)			
	P		leral Contracts or Similar Cost Objectives.		
	R		era constant or annual cost outcomes.		

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		PART VII - DEPENDED COMPLINSATION AND INSURANCE COST NAME OF REPORTING UNIT	
Item No.		Item description		
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)	
	A. Yes (Proceed to Item 7.5.1)			
	B No (Proceed to Ham 7.6.0)			
7.5.1	General Plan Information. On a continuation sheet, for all ESOPs provide the following information:			
	A. The plan name			
	<ol> <li>The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any</li> </ol>			
	c.	C. The plan number as reported on IRS Form 5500, H any		
	D.	Indicate where costs are accumulated:     11 Home office     23 Segment		
	E. Are benefits provided purposent to a written plan or an established practice? If autoblahed practice, briefly describe.			
	F.	Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904-412. (Answer Yea or Not.		
	G.	Indicate whether the ESOP is leveraged or nonleveraged.		
	н.	H. <u>Valuation of Stock or Non-Cash Assets</u> . Are the plan assets valued on the basis of a readily determinable market price? If yes, indicate the basis for the market value. If no, indicate how the market waite is determined for those assets that do not have a readily determinable market price.		
	<ol> <li><u>Fortehors and Dividends</u>. Describe the accounting treatment for forfeitures and dividends, on both allocated and unallocated shares, in the measurement of ESOP coats charged directly or indirectly to Federal contracts or similar cost objectives to each plan identified.</li> </ol>			
		<u>Administrative Costs.</u> Describe how the costs of administration of each plan listed as identified, grouped, and occumulated.		

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		ERRED COMPENSATION D INSURANCE COST			
DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		NAME OF REP	ORTING UNIT			
item No.	Hem description					
7,6.0	Worker's Compensation, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, Sability and property insurance?  A. Yes (Complete Item 7.6-1.)					
	B. No (Proceed to Part VIII)					
7.6.1	Worker's Compensation, Liability and Property k	isurance Coverage,				
	fire and similar peds, automobile liability and property damage, general liability), provide the information before on a continuation these using the codes described before: Iff there are not some than three policies or self-insurance plans that are applicable to the line of insurance, provide leformation 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 appregate 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:					
	Pulloy or Self- Creet Cont procured Flor Accountation, Senio	of Dividends Projects and Europe Average Referals Loss	Administrative			
	(t) 02 03 64 65  Column (1) - Cost Accumulation					
	Enter code A, B, or Y, as appropriate.  A. Coats are accumulated at the Home Office. B. Coats are accumulated at Segment Y. Other 3/					
	Column (2) — Cost Sesis					
	Enter code A. B. C. or Y. as appropriate.					
	Punchased Insurance from unrelated third party     Self-insurance     Punchased Insurance from a captive insurer     Other 31					
	1/ Describe on a Continuation Sheet.					

## COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

co	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
13	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating 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.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

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FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
6.5.1	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	1			
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

#### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT RECORDED BY PUBLIC LAW 100-679

PART VIII - HOME OFFICE EXPENSES

	REQUIRED BY PUBLIC LAW 100-63	NAME OF REPORTING UNIT
No.		Hern description
8.3.3	Pesidual Expenses	Aflocation Ress Code
	tal Major functions, activit	ties, and elements of cost include
	(b) Description/Make up of	f the allocation base:
8.4.0	Irangfor of Expenses, Hithere are non-	mally transfers of expenses from reporting units to this home t the dessification of the expense and the name of the recording
	unit incurring the expense.	: The Classification of the expense and the name of the recording
	6 6 7 8	

FORM CASE DS 1 JREV 2/96

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	DISC	INTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST NAME OF REPORTING UNIT	
	REQUIRED	BY PUBLIC LAW 100-679		
No.		Hern	description	
7.4.0	Deferred Cor compensation (Mark one.)	repensation, as defined in CAS 9904 n, other than ESOPs, which is charp	8.415. Does your organization award deferred yed to Federal contracts or similar cost objectives?	
	A	Yes (Complete Ham 7.4.1.)	El .	
	В.	No (Proceed to Hern 7.5.0.	1	
7.4.1		Information. On a continuation she 15, provide the following information	set for all deferred compensation plans, as defined by on;	
	A.	The plan name		
	8.	The Employer Identification Num 5500, if any	ber (EIN) of the plan sponsor as reported on IRS For	
	c.	C. The plan number as reported on IRS Form 5500, if any		
	Đ.	B. Indicate where costs are accumulated:		
		(1) Home office (2) Segment		
	E.	Are benefitx provided pursuant to established practice, briefly desc	o a written plan or an established practice? If ribe .	
7.4.2	represent the objectives, p plans, provid- provided for	e largest dollar amounts of costs ch revide the information below on a c le information for all the plans. If the	s plans are listed under 7.4.1, for those plans which arged to Federal contracts, or other similar cost portraustion sheet. (If there are not more than these here are more than these plans, information should be count for at least 80% of these deferred business until:	
	Α.	Description of Plan.		
	1980	Stock Options     Stock Appreciation Right     Cash Incentive     Other (explain)	S.	
	8.	Method of Charging Costs to Fe	deral Contracts or Similar Cost Objectives.	
	33000	2. Costs charged when acc	rued and the account is fully funded rued and the account is perfully funded or not funded to employee (pay-ex-you-go)	

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Item	description
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOPs contracts or similar cost objectives? (Mark one)
	Α.	Yes (Proceed to item 7.5	1)
	В.	No iProceed to item 7.6.0	DI .
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:
	A.	The plan name	
	8.	The Employer Identification Numb 5500, If any	ter (EIN) of the plan sponsor as reported on IRS Form
	c.	The plan number as reported on	IRS Form 5500, If any
	D.	Indicate where costs are accumu (1) Home office (2) Segment	lated:
	E.	Are benefits provided pursuant to exterbished practice, briefly described	o a written plan or an established practice? If ribe.
	F.	Indicate whether the ESOF plan 9904-412. (Answer Yes or Not.	is a defined-contribution plan subject to CAS
	G.	Indicate whether the ESOP is lev	eraged or nonleveraged.
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If ue is determined for those assets that do not have a
	r	dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abaves, in the measurement of ESOP by to Federal contracts or similar cost objectives for
		Administrative Costs, Describe identified, grouped, and accurred	how the costs of administration of each plan listed ar lated.

FORM CASE DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD		DEFERRED COMPENSATION AND INSURANCE COST		
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	NAME OF I	PORTING UNIT		
item No.	Hem	description	and the second s		
7,6.0	Worker's Compensation, Liability, and Property I coverage regarding worker's compensation, Sabi A. Yas (Complete Item 7.6.1	lity and property is	our organization have insurance murance?		
	B. No (Proceed to Part VIII)				
7.6.1	Worker's Compensation, Liability and Property I	isurance Coverage			
	information below on a continuation sheet using than three policies or self-insurance plans that a information for all the policies and self-insurance insurance plans, information should be provided aggregate account for at least 80 percent of the each line of insurance identified.) Description of Line of Insurance Coverage	re applicable to the plans. If there as for those policies costs allocable to	e line of insurance, provide to more than three policies or and self-insurance plans that in the		
	Pulley or Sulf- Cost Cost Swarmen Flan Accountages, Sonie				
	America Plan Accountation, Seek.		es se		
	Column (1) - Cost Accumulation				
	Enter code A, B, or Y, as appropriate.				
	Costs are occumulated at the Home Office.     Costs are accumulated at Segment Y. Other 1/				
	Column (2) — Coat Books				
	Enter code A, B, C, or Y, as appropriate.				
	Parchased Insurance from unrelated third party     Self-insurance     Purchased Insurance from a captive insurer     Other J/				
	1/ Describe on a Continuation Sheet.				

## COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

co	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
13	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating 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.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
6.5.1	1.			
	(a)	Major functions, activities, and el		
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a)	Major functions, activities, and e	lements of cost include:	
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VIII - HOME OFFICE EXPENSES

		OSURE STATEMENT BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		here	description
8.3.3	Fesious Expe	ciei	Affacation Bass Code
		Major functions, activities, and o	picments of cost include:
	(5)	Description Make up of the alloc	ation base:
8.4.0	Irregion of to office, identify unit incurring	on a continuation sheet the dass	aters of expenses from reporting units to this home discretion of the expense and the name of the reporting
	i		

FORM CASE DS 1 (REV 2/36)

		UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		CLOSURE STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		Item	description	
7.5.0	Employee St	tock Ownership Plans (ESOPs). Doe rged directly or indirectly to Federal	s your organization make contributions to fund ESOP contracts or similar cost objectives? (Mark one)	
	Α.	Yes (Proceed to Item 7.5	1)	
	В.	No iProceed to ham 7.6.0	и	
7.5.1	General Plan	Information. On a continuation sh	ert, for all ESOPs provide the following information:	
	A. The plan name			
	8.	The Employer Identification Numb 5500, If any	ter (EIN) of the plan sponsor as reported on IRS Form	
	C. The plan number as reported on IRS Form 5500, H any			
	D. Indicate where costs are accumulated: 111 Horse office 123 Segment			
	E. Are benefits provided pursuant to a written plan or an established practice? If attablished practice, briefly describe.			
	F.	F. Indicate whether the ESOF plan is a defined-contribution plan subject to CAS 9904.412. (Antwer Yes or Not.)		
	G.	G. Indicate whether the ESOP is leveraged or nonleveraged.		
	н.	readily determinable market price	Assets. Are the plan assets valued on the basis of a ? If yes, indicate the basis for the market value. If us is determined for those assets that do not have a	
		dividends, on both allocated and	ribe the accounting treatment for forfeitures and unallocated abares, in the measurement of ESOP day to Federal contracts or similar cost objectives for	
	30	Administrative Costs, Describe identified, grouped, and accumulations	how the costs of administration of each plan listed a lated.	

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and 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 with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/1

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST		
		LOSUME STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT		
Item No.		ltem :	Sescription		
7.6.1	Continued.				
		Column (3) - Crediting of	Dividends and Earned Refunds		
	For e	ach line of coverage lated, enter co	de A, B, C, D, E, Y, or Z, as appropriate.		
	A.	Credited directly or indirectly to F	ederal contracts or similar cost objectives in the year		
	В.		ederal contracts or similar cost objectives in the year		
	c.		to currently reflect the net armual cost of the		
	D,		ontractor but retained by the carriers as reserves in 16-50(a)(1)(b)		
	E. Manually Rated - not applicable				
	Y.	Other, or more than one 1/			
	Z. Not applicable				
	Column (4) - Projected Average Loss				
	For each self-insured group plon, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.				
	Costs that represent the projected average loss for the period estimated on the basis of the cost of compressite purchased insurance.				
	B. Costs that are bosed 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 to the period.				
	Y.				
	Z. Not applicable				
	Column (5) - Insurance Administration Expenses				
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.				
	A	Separately identified and accumu	lated in indirect cost pool(s).		
	<ol> <li>Separately Montifled, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation</li> </ol>				
	C,	Sheet).  Not separately identified, but incl Continuation Sheet).	uded in indirect cost pool(s). (Describe pool(s) on a		
	D.		r third party. (Describe accumulation and altoquation		
	Y.	Other 1/			
	Z.	Not applicable			
	1/ Desc	ribe on a Continuation Sheet.			

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

#### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

This part should be completed <u>gray</u> by the leffice of a corporation or other business entity where such an effice is maponable for administering two or more segments, where it allocates its costs to such segments and where at least one of the asyments is required to file Parts I through VII of the Disclarer Statement.

Data for this part should cover the reporting unit's (corporate or other intermediate level here office's) most recently completed flacel year. For a corporate thornel office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

Organizational Structure. 8.1.0

On a continuation sheet, provide the following information:

- 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 solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
- - A. Less than 10% B. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%

CAS Covered Coveragent Sales (2)

Other Applicable Disclosure Systement 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.)

Part V - Depreciation and Capitalization Practices Part VI - Other Casts and Coeffis Part VII - Deferred Compensation and Insurance Costs Not Applicable

3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

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

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

For classification purposes, three methods of allocation, defined as follows: are to be used:

Item description

- Directly Allocated—those expenses that are charged to specific corporate augments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.400;

  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

#### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars

- Direct Labor Hours Machine Hours
- DEFORE JALMNORDY. Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(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 pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

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

FORM CASB DS-1 (REV 2/96)

		OUNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES	
		D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
term No.		Hern c	Seacription	
8.3.3	Fesiquel Luc	perses	Aflosation Bass Code	
	tel	Major functions, activities, and ele	tments of cost include:	
	63	Description/Make up of the alloca	tion base	
	350		-	
8.4.0	office, identi	taperage. If there are normally want by on a continuation sheet the classic pittle expense.	ters of expenses from reporting units to this home Scatter of the expense and the name of the reports	
- 4				

## PART VII - DEFERRED COMPENSATION AND INSURANCE COST COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 NAME OF REPORTING UNIT Item description Worker's Corrections, Liability, and Property Insurance, Does your organization have insurance coverage regarding worker's compensation, fiability and property insurance? A. Yes (Complete Item 7.6.1.) B. \_\_\_\_ No (Proceed to Part VIII) Worker's Compensation, Liability and Property Insurance Coverage, 7.6.1 For each line of insurance that covers a category of insured rick (e.g., worker's compensation, fire and similar perils, natomobile liability and property demage, general liability), provide the information below on a continuation cheet using the codes described below: Iff there are not more than three policies or self-insurance plans that are applicable to the line and 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 with for each line of insurance identified.) Description of Line of Insurance Coverage: \_\_\_ Column (1) - Cost Accumulation Enter code A, B, or Y, as appropriate. Costs are accumulated at the Home Office. Costs are accumulated at Segment Other \_1/ Column (2) - Cost Bosis Enter code A, B, C, or Y, as appropriate. Penchased Insurance from unrelated third party Self-insurance Punchased Insurance from a captive insurer Other 3/1

FORM CASS DS-1 (REV 2/96)

1/2 Describe on a Continuation Sheet.

	COST ACCO	UNTING STANDARDS BOARD	PART VII - DEFERRED COMPENSATION AND INSURANCE COST	
		LOSUME STATEMENT D BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.	Iten		Sescription	
7.6.1	Continued.			
	Column (3) - Crediting of Dividends and Farmed Returns			
	For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.			
	A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year			
	B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year			
	received, not necessarily in the year earmed  C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance			
	Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-90(a)(1)(a)			
	E. Manually Rated - not applicable			
	Y. Other, or more than one 1/			
	Z. Not applicable			
	Column (4) Projected Average Loss			
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.			
	Costs that represent the projected average loss for the period estimated on the basis of the cost of compressite purchased insurance.			
	<ul> <li>Costs that are bosed on the contractor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and</li> </ul>			
	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.	1/	
	Z. Nat applicable			
	Column (5) - Insurance Administration Expenses			
	For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.			
	A	Separately identified and accumu	lated in indirect cost pool(s).	
	B. Separately Montifled, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation			
	C,	Sheet).  Not separately identified, but incl Continuation Sheet).	uded in indirect cost pool(s). (Describe pool(s) on a	
	D.		r third party. (Describe accumulation and altoquation	
	Y.	Other 1/		
	Z.	Not applicable		
	1/ Desc	ribe on a Continuation Sheet.		

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

#### PART VIR - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

hem description

Part VIII Instructions

FOR HOME OFFICE. AS APPLICABLE Uncludes home office type operations of subaldiaries, joint ventures, portnerships, etc. 1, M

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Organizational Structure. 8.1.0

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Other Applicable Disclosure Systement 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.)

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3/ For definition of home affice see 48 CFR 9904.403.

FORM CASE DS-1 (REV 2/96)

VIII - 1

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

PART VIII - HOME OFFICE EXPENSES

NAME OF REPORTING UNIT

Hem No.

8.2.0

8.3.0 Expenses or Pools of Expenses and Methods of Affocation.

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Item description

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  Homogeneous Expense Pools—those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.400;

  and
- dual Expense—the remaining expenses which are allocated to all segments by as of a base representative of the total activity of such segments.

#### **Allocation Base Codes**

- A. B. C.
- Soles Cost of Soles Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable
- Overhead)
  Total Cost Incurred (Total Cost Input Plus G&A Expenses)
- Prime Cost Direct Matoria, Direct Labor, and Other Direct Costs
  Three factor formula (CAS 9904.403-50(c))
  Processing or Conversion Cost (Direct Labor and Applicable Overhead)
  Direct Labor Dollars

- Direct Labor Hours Machine Hours
- DEFORE JALMNORDY. Usage Unit of Production

- uns or resduction
  Direct Material Cost
  Total Payrol Delars (Direct and Indirect Employees)
  Headcount or Number of employees (Direct and Indirect Employees)
  Square Feet
  Value Added
- Other, or More than One Basis 1/

(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 pools.). For each of the types of expense or expense pools laded, also indicate as item (a) the empire functions, activities, and elements of cust included. In addition, for items listed under 8.3.2 and 8.3.3 etc ent of the Allocation Base Codes A through 0, or Y, to indicate the hosis of allocation and desorble as item (b) the make up of the basels). For example, it direct labor defiles are used, are overtime presultant, fringe benefits, etc. included? For items fixted under 8.3.2 and 8.3.3, it a pool is not allocated to all reporting units listed under 8.1.0, then fixt those reporting units better receiving or not receiving under section. Also identify appeals allocations of residual expenses and/or fixed management charges (see 3904.403.406.6)330.

1/ Describe on a Continuation Sheet.

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

FORM CASB DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VIII - HOME OFFICE EXPENSES  NAME OF REPORTING UNIT		
RECURRED BY PUBLIC LAW 100-675					
term No.			Seacription		
8.3.3	Fesiquel Luc	perses	Aflosation Bass Code		
	tal Major functions, attivities, and elements of cost include				
	63	(b) Description/Make up of the allocation been:			
	350		-		
8.4.0	office, identi	taperage. If there are normally want by on a continuation sheet the classic pittle expense.	ters of expenses from reporting units to this home Scatter of the expense and the name of the reports		
- 4					

## COST ACCOUNTING STANDARDS BOARD DISCLOSUME STATEMENT REQUIRED BY PUBLIC LAW 100-679

PART VII - DEFERRED COMPENSATION AND INSURANCE COST

NAME OF REPORTING UNIT

Item No.

Continued.

7.6.1

Item description

Column (3) - Crediting of Dividends and Earned Retunds For each line of coverage listed, enter code A, B, C, D, E, Y, or Z, as appropriate.

- Credited directly or indirectly to Federal contracts or similar cost objectives in the year A.
- earned
  Credited directly or indirectly to Federal contracts or similar cost objectives in the year
  received, not necessarily in the year earned
  Accrued each year, as applicable, to currently reflect the net arrival cost of the В.
- C.
- Incorrect each year, as appearance, to currently between the net areas cost of the insurfance.

  Not crudited or refunded to the contractor but retained by the carriers as esserves in accordance with 48 CPR 9904.416-500a(11)(k)

  Manually Roted not applicable

  Other, or more than one \_1/.

  Not applicable

Column (4) -- Projected Average Loss

For each self-insured group plan, or the self-insured portion of purchased insurance, enter code A, B, C, Y, or Z, as appropriate.

- Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.

  Costs that are bosed on the consistency experience, relevant industry experience, and anticipated conditions is accordance with generality accepted actuarial principles and anticipated conditions in accordance with generally accepted actuarial principles and practices.

  The actual amount of losses are considered to represent the projected average loss for
- C. the period.
- Other, or more than one method. 1/ Not applicable

Column (5) - Insurance Administration Expenses

For each self-insured group plan, or the self-insured portion of purchased insurance, enter-cade A, B, C, D, Y, or Z, as appropriate, to indicate how administrative costs are treated.

- Separately identified and accumulated in indirect cost poollal.

  Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
- Continuation Sheet).

  Continuation Sheet).

  Incurred by an incurrence conter or third party. (Describe accumulation and adoption process on a Continuation Sheet).

  Other 1/1

  Not applicable C.
- D.

- Describe on a Continuation Sheet,

FORM CASE DS-1 (REV 2/96)

VII. 10

co	ST ACCOUNTING STANDARDS BOARD
	DISCLOSURE STATEMENT
13	REQUIRED BY PUBLIC LAW 100-679

PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

No.

hem description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE Undudes home office type operations of subsidiaries, joint ventures, professibles, etc.), 37

This part should be completed <u>grely</u> by the effice of a corporation or other business entity where such an efficial is maporable for administrating 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.

Data for this part should cover the reporting unit's foorperate or other intermediate level how office's most recently completed flacal year. For a corporate thomat office, such data should cover the entire corporation. For a intermediate level home office, they should cover the subordinate organizations administered by that group office.

### Organizational Structure.

On a continuation sheet, provide the following information:

- in column (1) list segments and other intermediate level home offices reporting to this home office.
- 2.
- nome omice, in column (2) insert "yes" or "no" to indicate it reporting units have recorded any CAS-covered Government Sales, and in solumn (3) provide the percentage of annual CAS-covered Government Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:
  - A. Less than 10% 8. 10%-50% C. 51%-80% D. 81%-95% E. Over 95%
- Segment or Other Intermediate Home Office

GAS Commi Generalization (2)

Constraint Sales on a Protectings of Intel Sales

Other Applicable Disclosure Systement Parts. (Refer to page (i) 4., General Instructions, and Parts V, VI and VIII of the Disclosure Systement. Indicate below the parts that the reporting unit has completed concurrently with Parts I and VIII.)

- Part V Depreciation and Capitalization Practices Part VII Other Coats and Coeffix Part VII Deferred Compensation and Insurance Costs Not Applicable

1/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
	1.			
	(a) Major functions, activities, and elements of cost include:			
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a) Major functions, activities, and elements of cost include:			
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

			NAME OF REPORTING UNIT	
No.				
8.3.3	Fesigual Exc	eriei	Affacation Bass Code	
	tel	Major functions, activities, and ele	treents of cost include	
	6)	Description/Make up of the alloca	tion base:	
8.4.0	office, identi	laperges. If there are normally trans by on a continuation sheet the dassit the expense.	fers of expenses from reporting units to this home faction of the expense and the name of the recording	

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART VIR - HOME OFFICE EXPENSES NAME OF REPORTING UNIT		
tem	TELEVISION DE L'ALTER			
No.	ham o	fescription		
	Part VIII	Instructions		
	FOR HOME OFFICE, AS APPLICABLE Bro joint ventures, psylosophys, etc.), 37	dudes home office type operations of authidisties.		
	where such an office is responsible for administr	e effice of a corporation or other business entity ring two or more segments, where it allocates its of the asgments is required to file Parts I through VII		
		ing unit's (corporate or other intermediate level hom or a corporate (home) office, such data should cover some office, they should cover the subordinate		
8.1.0	Organizational Structure,			
	On a continuation sheet, provide the following information:			
	1. In column (1) list segments and other intermediate level home offices reporting to this			
	home office,  2. In column (2) insert "yes" or "no" to indicate if reporting units have recorded any			
	CAS-covered Government Sales, and 3. In solumn (3) provide the percentage of annual CAS-covered Covernment Sales as a Percentage of Total Sales (Government and Commercial), if applicable, as follows:			
	A. Less than 10% B. 10%-50%			
	C. 51%-80%			
	D. 81%-95% E. Over 95%			
	Engrand or CAS C.  Sther Intermediate Flores Office Garantees (1) (2)	et Sales Percentage of Total Sales		
8.2.0	Other Applicable Disclosure Statement Parts. (Refor to page 6) 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.)			
	A. Part V - Depreciation and Capitalization Practices B. Part VI - Other Costs and Credits C. Part VII - Deferred Compensation and Insurance Costs Z. Not Applicable			

3/ For definition of home office see 48 CFR 9904.403.

# 

FORM CASE DS-1 (REV 2/96)

1/ Describe on a Continuation Sheet.

	DISC	UNTING STANDARDS BOARD LOSURE STATEMENT BEY PUBLIC LAW 100-679	NAME OF REPORTS	NG UNIT
Item No.		Item e	fesoription	
		Type of Expenses or Name of Por	of of Expenses	
83.1	Directly Allos	cated		
	1.			
	(a) Major functions, activities, and elements of cost include:			
			-	
	- 20		-	
	2. (a)	Major functions, activities, and el		
			Charles or Cost French	
			-	
8.3.2	Homogeneos	us Expense Pools		Allocation Base Code
	1.			-
	(a) Major functions, activities, and elements of cost include:			
	61	Description/Make up of the alloca	ation base:	
			_	
	2.			1200
	(a)	Major functions, activities, and e	lements of cost include:	
	tho	Description/Make up of the afloc	etion bases	
	100	Decorption water up of the moc	and Marks	
	1			

## COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT

PART VIII - HOME OFFICE EXPENSES

	tweet o	SURE STATEMENT		
		Y PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
Item No.		hers	description	
8.3.3	Fesidual Exper	iei.	Affection Bass Code	
	tal	Major functions, activities, and e	alternents of cost include:	
	61	Description/Make up of the alloc	ation base:	
8.4.0	Transfer of East office, identify unit incurring to	on a continuation sheet the class	tiers of expenses from reporting units to this home likelism of the expense and the name of the recording	
	an rainy r	• • • • • • • • • • • • • • • • • • • •		

FORM CASE DS-1 (REV 2/36)

		UNTING STANDARDS BOARD	PART VIII - HOME OFFICE EXPENSES	
	DISCLOSURE STATEMENT REQUIRED BY PURLIC LAW 100-679		NAME OF REPORTING UNIT	
iem		-		
Vo.	_	FOCIN I	description	
E.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:			
	<ol> <li>Directly Allocated—those expenses that are charged to specific corporate segments or other intermediate level home offices based on a specific identification of costs</li> </ol>			
	incurred, as described in 9904.403;  (ii) Hamageneous Exponse Pools—those inclividual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in			
	9904.403; and 688 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(cl)			
	Processing or Conversion Cost (Direct Labor and Applicable Overhead)     H. Direct Labor Dollars			
		Direct Labor Hours		
	3.			
	K.	Usage		
	1 2	Unit of Production		
	M			
	N.			
	0.		ses (Direct and Indirect Employees)	
	Ρ.	Square Feet		
	O. Value Added			
	Y.	Other, or More than One Basis 3	y .	
			the headings 8.3.1, 8.3.2, and 8.3.3 enter the type	
	listed, also it addition, for	ndicate as item (a) the major function items listed under 8.3.2 and 8.3.3	For each of the types of expense or expense poolers, activities, and elements of cost included. In enter one of the Allocation Bose Codes A through 6 piles as item (b) the make up of the basels). For	
	example, if o	firect labor dollars are used, are over under 8,3.2 and 8,3.3, it a pool is n	time premiums, fringe benefitz, etc. included? For our allocated to all reporting units listed under 8.1.0 not receiving an allocation. Also identify special	

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

FORM CASB DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VIII - HOME OFFICE EXPENSES  NAME OF REPORTING UNIT		
RECURRED BY PUBLIC LAW 100-675					
term No.			Seacription		
8.3.3	Fesiquel Luc	perses	Aflosation Bass Code		
	tal Major functions, attivities, and elements of cost include				
	63	(b) Description/Make up of the allocation been:			
	350		-		
8.4.0	office, identi	taperage. If there are normally want by on a continuation sheet the classic pittle expense.	ters of expenses from reporting units to this home Scatter of the expense and the name of the reports		
- 4					

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

FORM CASB DS-1 (REV 2/96)

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VIII - HOME OFFICE EXPENSES  NAME OF REPORTING UNIT		
RECURRED BY PUBLIC LAW 100-675					
term No.			Seacription		
8.3.3	Fesiquel Luc	perses	Aflosation Bass Code		
	tal Major functions, attivities, and elements of cost include				
	63	(b) Description/Make up of the allocation been:			
	350		-		
8.4.0	office, identi	taperage. If there are normally want by on a continuation sheet the classic pittle expense.	ters of expenses from reporting units to this home Scatter of the expense and the name of the reports		
- 4					

	COST ACCOUNTING STANDARDS BOARD	PART VII - HOME OFFICE EXPENSES  NAME OF REPORTING ONE:	
	DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-675		
No.	herr description		
8.3.3	Fesioual Expenses	Aflocation Bass Code	
	tal Major functions, activities, and e	fervents of cost include	
	(b) Description/Make up of the alloca	stion beer	
8.4.0	Immofer of Expenses. If there are normally vanishing, identify on a continuation sheet the class unit incurring the expense.	sters of expenses from reporting units to this home Excellent of the expense and the name of the records	
ORM CA	ASB DS-1 (REV 2/20) VIII -	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:

ST ACCOUNTING STAND DISCLOSURE STATE REQUIRED BY PUBLIC LI EDUCATIONAL INSTIT	MENT AW 100-679	INDEX	
GENERAL INSTRUCTI	ONS		100
COVER SHEET AND	ERTIFICATION		C-1
PART I General I	nformation		1-1
PART II Direct Co	8ts		11-1
PART III Indirect C	losts		111-1
ART IV Deprecia	tion and Use Allow	ances	IV-1
ART V Other Co	sts and Credits		V-1
ART VI Deferred	Compensation and	Insurance Costs	VI-1
ART VII Central S	ystem or Group Ex	penses	VII-1

#### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS

#### GENERAL INSTRUCTIONS

- 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).
- 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.
- Each segment or business unit required to disclose its cost accounting practices should complete the Cover Sheet, the Certification, and Parts I through VI.
- 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 Vit 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 officeds) 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.
- The Statement must be signed by an authorized signatory of the reporting unit.
- The Disclosure Statement should be answered by marking the appropriate line or inserting the applicable letter code which describes the segment's freporting unit's cost accounting practices.
- 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 and of the pertinent Part of the Statement. On each continuation sheet, the reporting unit should evier 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 continuation sheet used, the words "End of Part" should be inserted after the last entry.

FORM CASB DS-2 (REV 10/94)

- 01

#### COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS

GENERAL INSTRUCTIONS

- 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.
- 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 9803,202-3).
- Amendments shall be submitted to the same offices to which submission would have to be made were an original Disclosure Statement being filed.
- 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.

ATTACHMENT - Blank Continuation Sheet

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	CONTINUATION SHEET
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
em o	Hem Description
0.	nem Description
1	
1	
10	
1	
1	
10	
i i	
1	
1	
10	
1	
10	
1	
13	
E	

	T ADCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT COVER SHEET AND CERTIFICATION EDUCATIONAL INSTITUTIONS
0.1	Educational Institution
	(a) Name
- 1	(b) Street Address
	(c) City, State and ZIP Code
	(if applicable)
0.2	Reporting Unit is: (Mark one.)
	A Independently Administered Public Institution
- 1	B. Independently Administered Nonprofit Institution
- 1	C. Administered as Part of a Public System
- 1	<ul> <li>D. Administered as Part of a Nonprofit System</li> </ul>
- 1	E Other (Specify)
0.3	Official to Contact Concerning this Statement:
	(a) Name and Titte
1	(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)
- 1	(a) Original Statement
	[b] 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:

REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	COVER SHEET AND CERTIFICATION
	32000 (Section )
CEI	RTIFICATION
amended in the case of a Rev the date of certification show accounting practices, as re	est of my knowledge and belief this Statement, rision, is the complete and accurate disclosure as in below by the above-named organization of its co squired by the Disclosure Regulations (48 C unting Standards Board under 41 U.S.C. § 422.
Date of Certification	
- 0	Signature)
cPric	nt or Type Name)
	(Title)
IS PA	ALSE STATEMENT IN THIS DISCLOSURE ESCRIBED IN
18.0	.S.C. 9 1001

FORM CASE DS 2 (REV 10/94)

RE	DISCLOSURE STATEM DISCLOSURE STATEM QUIRED BY PUBLIC LAW EDUCATIONAL INSTITUT	NT 100-679	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT
item			item Description
No.			Part I
			ranti
1.1.0	Federally sponso	red agree ark the app	scounting System for recording expenses charged to whents (e.g., contracts, grants and cooperative repriate line(s) and if more than one is marked, explain
	A Accrual		
1	B Mod	fied Accru	al Basis 1/
	C Cash Basis		
	Y Othe	1/	
1.2.0	system is: (Mark	one. If B a	ing with Financial Accounting. The cost accounting or C is marked, describe on a continuation sheet the d on memorandum records.)
	A	Integrater accounts	d with financial accounting records (Subsidiary cost are all controlled by general ledger control accounts.)
1	B	Not integrated accumula	rated with financial accounting records (Cost data are tild on memorandum records.)
	c	Combinat	ion of A and B
1.3.0	Unaflowable Costs terms and condition	. Costs the	at are not reimbursable as allowable costs under the rally sponsored agreements are: [Mark one]
	A. Speci accou	fically iden inting reco	tified and recorded separately in the formal financial rds. ${\bf J}/$
	Identified in separately maintained accounting records or workpapers.  1/		
-	<ol> <li>Identifiable through use of less formal accounting techniques that permit audit verification. 1/</li> </ol>		
	D Combination of A, B or C 1/		
	E Determinable by other means. 1/		
	1/ Describe on a C	ontinuatio	n Sheet.

RE	DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT
tem No.		Item Description
1.3.1	and indirect expense pool, e	y associated costs are treated in each allocation base e.g., when allocating costs to a major function or direct cost rates; or, when a central office or group
1.4.0	agreements, e.g., 7/1 to 6/3	(Specify the twelve month ion end reporting of costs under Federally sponsored . If the cost accounting period is other than the for financial accounting and reporting purposes, ontinuation sheet.)
1.5.0	regulations which influence th	identify on a continuation sheet any State laws or e-institution's cost accounting practices, e.g., State and any applicable statutory limitations or special costs.
	1/ Describe on a Continuation	Sheet,

FORM CASE DS-2 (REV 10/94)

7.5

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART #- DIRECT COSTS NAME OF REPORTING UNIT		
No.		Item Description		
		ADMINISTRATION CONT.		
	Instru	ctions for Part II		
	to Federally sponsored agree is expected that the disclos- 9903.302-1) for classifying	sclose what costs are, or will be, charged directly iments or similar cost objectives as Direct Costs. It ad cost accounting practices (as defined at 48 CFR costs either as direct costs or indirect costs will be sits incurred by the reporting unit.		
2.1.0				
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 M and if more than one is mark	aterials and Supplies. (Mark the appropriate line(s) od, explain on a continuation sheet.)		
2.3.1	Direct Purchases for Projects	are Charged to Projects at:		
2.3.2	Inventory Requisitions from (Identify the inventory valuati	Central or Common, Institution-owned Inventory, on method used to charge projects):		
	A. First In, Fi B. Lest In, Fi C. Average C D. Predeterm Y. OtherIsl Z. Nor Applic	rst Out Octs 1/ ined Costs 1/ 1/ able		

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART II- DIRECT CO.			
Item No.		Item Description	1 3500		
2.4.0	<u>Description of Direct Personal Services</u> . All personal services directly identifi- with Federally sponsored agreements or similar cost objectives. (Describe on continuation sheet the personal Services compensation costs, including applicat fringe benefits costs, if any, within each major institutional function or activity the are charged as direct personal services.)				
2.5.0	Method of Charging Direct S each Direct Personal Service direct salary and wage cost objectives. If more than o continuation sheet, the appli	s Category to identi s to Federally spons ne line is marked in	fy the me lored agre a s colum	thod(s) us ements or	ed to charge similar cost
		Feculty (11)	Starr (2)	Services Care Students (3)	2272 Other 3/ (4)
	Payroll Distribution Meth (Individual time card/actu- hours and rates)		-		-
	<ul> <li>B. Plan - Confirmation (Budg planned or assigned work activity, updated to refler significant changes)</li> </ul>				-
	<ul> <li>C. After-the-fact Activity Re (Percentage Distribution- employee activity)</li> </ul>		4111111	STILL	
	<ol> <li>Multiple Confirmation Re (Employee Reports prepa each academic term, to account for employee's activities, direct and indi charges are certified sep</li> </ol>	red	(877)	575	
	Y. Other(s) 1/	-	<u></u>	<u></u>	
	1/ Describe on a Continuation	on Sheet.			

	DISCLOSURE STATEMENT	PART II- DIRECT COSTS		
REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT		
E	DUCATIONAL INSTITUTIONS			
tem		tiem Description		
No.		nem Description		
	V=70-70-0-70-0-70-0-70-0-70-0-70-0-70-0-			
2.5.1	Salary and Wage Cost Distri	bution Systems.		
	by all employees compensa- continuation sheet, the types	r activity, are the methods marked in Item 2.5.0 user ted by the reporting unit? (If "NO", describe on a of employees not included and describe the methods te their salary and wage costs to direct and indirect		
	Yes			
	No			
2.5.2	Salary and Wage Cost Accus	mulation System.		
	specific accounting records record the share of the total s direct (Federally sponsored objectives) and indirect act	or activity, describe, on a continuation sheet, the or memorandum records used to accumulate and alary and wage costs attributable to each employee's projects, non-sponsored projects or similar cost initiaes. Indicate how the salary and wage cost with the payroll data recorded in the institution's !		
2.6.0	sponsored agreements or si sheet all of the different type as direct costs, e.g., actual sabbatical leave, premium p	Benefits Costs. All fringe benefits that are s and wages and are charged directly to Federally milar cost objectives. [Describe on a continuation is of fringe benefits which are classified and charge or accrued costs of vacation, holidays, sick leave, lay, social security, pension plans, post-retirement health insurance, training, tuition, tuition remission.		
2.6.1	each type of fringe benefit on allocated (for definitions, Se	nge Benefits. (Describe on a continuation sheet, how st identified in item 2.6.0. is measured, assigned and e 9903.302-1]; first, to the major functions (e.g.		
	instruction, research); and, t within each function.)	then to individual projects or direct cost objectives		

	OSCLOSURE STANDARDS BOARD	PART II- DIREC			
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT			
No.		Item Description	on		
2.8.0	Cost Transfers. When Federare credited for cost transfer amount for direct personal stindirect costs always based rate, indirect costs always based rate, indirect costs original (Consider transactions when cost accounting periods). If how the credit differs from a	rs to other projectives, material on the same a like used to challe the original challed the	ects, grants of is, other dire mount(s) or inge or alloo herge and the vo", explain	or contracts ct charges a rate(s) (e.g. ate costs to e credit occi	, is the credit and applicable direct labor the project or in different
	Yes No				
2,9.0	Interorganizational Transfers supplies, and services which of the educational institution indicate the basis used by interorganizational transfers sponsored agreements or sil in a column, explain on a column.	are, or will be to n. (Mark the a you as transfe or materials, nilar cost object	ansferred to appropriate li ree to char supplies, ar tives, If more	you from ot ne(s) in eac ge the cos nd services	her segments ch column to t or price of to Federally
			Materials (1)	Supplies  21	Services (2)
	<ul> <li>At full cost excluding ind costs attributable to grou central office expenses.</li> </ul>		-	777	-
	<ul> <li>At full cost including indi- costs attributable to grou- central office expenses.</li> </ul>	ip or	8778	-	S-0
	C. At established catalog or price or prices based on competition.	market adequate	-	-	-
	Y. Otherisi 1/		-		
	<ol> <li>Interorganizational transf not applicable</li> </ol>	lers are	_	-	-
	1/ Describe on a Continuation	on Sheet.			

FORM CASB DS-2 (REV 10/94)

11.4

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
Item No.		item Description
	Institutions should dis- identified and accumulated indepticable indirect cost pools activity, how service center of specific indirect cost pools ar rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocation space of the specific space of the s	in Base Codes are provided for use in connection with: ation sais Cost Basis linge Benefits thead count( full-time equivalent basis) read count( jul-time equivalent basis) room and work performed  eparate Cost Groupings) 1/
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense tion base(s) used.

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDII NAME OF REPO				
Item No.		hem Description				
3.1.0	Indirect Cost Categories - Accumulation and Allocation. This item is direct the identification, accumulation and allocation of all indirect costs of institution. IUnder the column heading, "Accumulation Method," insert "Ye "No" to indicate if the cost elements included in each indirect cost categorie identified, recorded and accumulated in the institution's formal accounting syst if "No," describe on a continuation sheet, how the cost elements included in indirect cost category are identified and accumulated. Under the column he "Allocation Base," enter one of the elecation base codes A through P. Y. or indicate the basis used for allocating the accumulated costs of each indirect category to other applicable indirect cost categories, indirect cost pools, institutional activities, specialized service facilities and other service cerulated the column heading "Allocation Sequence," insert 1, 2, or 3 next to of the first three indirect cost categories to indicate the sequence of the alloc process. If crass-allocation techniques are used, insert "CA." If an indirect category listed in this section is not used, insert "NA.").				insert "Yes" or a category are unting system. included in the obumn heading h P, Y, or Z, to h indirect cost to pools, other envice centers. 3 next to each the allocation	
	Indicest Cost Category		Accumulation Method	Allocation Base Code	Arecasen Sequence	
	(a) Depreciation/Use Allowa Building Equipment Capital Improvements to Interest 1/		Ξ	Ξ		
	(b) Operation and Maintenan	nce			_	
	(c) General Administration a Expense	nd General	_	_	-	
	(d) Departmental Administra	ition	-	_		
	(e) Sponsored Projects Adm	mistration	4	-		
	(f) Library		-			
	(g) Student Administration a	and Services		to a contract		
	(h) Other 1/		_			
	1/ Describe on a Continuation	on Sheet.				

FORM CASE DS-2 (REV 10/94)

1111-2

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III: INDIRECT COSTS NAME OF REPORTING UNIT							
tem Vo.			hem Description						
3.2.0	Service Centers. Service centers are departments or functional units while perform specific technical or administrative services primarily for the benefit of other units within a reporting unit. Service Centers include "recharge centers" at the "specialized service facilities" defined in Section J of Circular A-21, IT codes identified below should be inserted on the appropriate line for each service enter listed. The column numbers correspond to the paragraphs listed below the provide the codes. Explain on a Continuation Sheet if any of the services at charged to users on a basis other than usage of the services. Enter "2" in Colum 1, if not applicable.]							efit of s" and (The ervice w that es are olumn	
				111	121	131	(4)	(5)	161
	fal.	Scientific Computer D	perations	-	_	-	_	_	_
	161	Business Data Process	ing						
1	(c)	Animal Care Facilities						-	
	141	Other Service Centers Annual Operating Budy exceeding \$1,000,000 that generate significal charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continua Sheet, if necessary)	gets ) or nt						
				-	$\rightarrow$		-	-	-
	m	Categore Code: Use code "A" objectives; code "B" if billed or 10 both direct and indirect cos	" If the survice curror costs are billed only as direct costs of final cost ridy to indirect cost corregories or witnest destinations, code "G" if billed st objectives.						
	(2)	Burden Clode: Code "A" - center receives an affocation of all applicable indirect coats; Code partial allocation of interect costs; Code "C" - no affocation of interect costs.							.8
	a	884ng Rate Code: Code "A" — on projected costs; Code "C" Code "D" — billings are based a c Continuation. Sheet!.	- rates are based on	a com	bination (	if historia	al and a	45 ected	G0576
	(4)	User Charges Code: Code "A" – all users are charged at the same billing rates; Code "B" – som users are charged at different rates than other users backlain on a Communion Sheet).						1204	
	150	Actual Costs vs. Broomuss Co (expenditures) at least annually annually.	age: Code "A" - bi Code "8" - billings i	lings ore con	revenues opered to	are cor actual co	mpared in	to actua frequent	COSTS By IRBN
	101	Variance Code: Code "A" - A las bred to or chargest; Code " Luture periode; Code "C" - an other lexiplain on a Contingation	'B" — variances are crucial variances are ch	arried	toneard!	es ediusit	monts to	billing.	rare or

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART III- INDIRECT COSTS		
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
em o.		Item Description		
3.3.0	Indirect Cost Pools and Alloc	ation Bases		
	costs, excluding service ce accumulated indirect costs objectives within each major pools, enter the applicable Al	ist pools established for the accumulation of indirect neers, and the allocation bases used to distribute to Federally sponsored agreements or similar cost function or activity. For all applicable indirect cost location Base Code A through P. Y. or Z. to indicate g accumulated pool costs to Federally sponsored bjectives.)		
	Indirect Cost Pleas	Allegation Base Code		
	A, Instruction			
	On-Campus Off-Campus Other 1/			
- 1	B. Organized Research			
Ì	On-Campus Off-Campus Other 1/			
1	On-Campus			
-	Off-Campus Other 1/	<del></del>		
	D. Other Institutional Activit	ies 1		
3.4.0	and 3.2.0, describe on a cont	<u>Pools</u> . (For each pool identified under Items 3.1.0 inuation sheet the major organizational components, d elements of cost included.)		
	1) Describe on a Continuation	n Sheet.		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART III- INDIRECT COSTS		
	QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
Item No.		Item Description		
3.5.0	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., subcontract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefits in 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			
3.6.0	used, and the frequency of e Allocation of Indirect Costs to Are appropriate direct costs of	sch recurring study .  o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully		
	1/ Describe on a Continuatio	n Sheet.		

REC	DISCLO	ITING STANDARDS BOARD ISURE STATEMENT BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	PART IV- DEPE	ECIATION AND L	JSE ALLOWA	NCES	
No.	Item Description						
8-11			Part IV				
4.1.0	Objection of three are not asset than	reciation Charged to I sectives. If or each asset Column (1) describing to Jump (2) describing to Jump (2) describing to Column (3) desapplied to property units; the estimated residual vist. Enter Code Y in each one method applies. Ent applicable.]	category lister he method of one basis for de cribing how de and Code A or value is deduct to column of an	I below, enter depreciation; a stermining usef preciation met B in Column (4 ed from the to asset category	a code from a code from a ful life; a co hods or use 4) indicating stal cost of where anot	n A through D A through D ode from A allowances whether or depreciable her or more	
		Asset Cateagre	Depreciation Method (1)	Useful Life (2)	Property Unit (2)	Mesicket Value (4)	
	Call	Land Improvements					
	(b) Buildings (c) Building Improvements (d) Leasehold Improvement (e) Equipment (f) Furniture and Fixtures (g) Automobiles and Truck		-	_			
1		5					
1					-		
		KS					
- 1	(h)	Tools			-	-	
	(ii) Enter Code Y on this if if other asset categoric are used and enumera- on a continuation shee each such asset categ- and the applicable cod (Otherwise enter Code	es 16 et ory es.	_				
1	Ealun	n (1)-Depreciation Method Cod		Column (2)-Uses	ul Life Code		
1	8. fs C. Us	reight Line perced at Acquisition is Allowance her or more than one method <u>1</u> /		Replacement Expendence     Term of Lease     Essenated service life     D. As prescribed flag use allowance by Office of Management and Budget Circular No. 4-21     Other or mater term one Method 1.			
	Column 121-Property Unit Code			Column (4)-Residual Value Code			
	B. Ap 50 C. Ap 50	fividual units are accounted for a plied to groups of assets with a ryles lives piled to groups of assets with w ryles lives her or more than one method. 3	imilar arying	Residual value is deducted     Residual value is not deducted     Other or more than one method 1/			
	3/ De	scribe on a Continuation Sheet.					

FORM CASS DS-2 (REV 10/94)

REC	ACCOUNTING STANDARDS BOAF DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 DUICATIONAL INSTITUTIONS	PART IV- DEPRECIATION AND USE ALLOWANCES			
item					
No.		Item Description			
4.1.1	Asset Valuations and Use in your indirect cost profinancial statements? (M. A. Yes B. No 1/	ful Lives. Are the asset valuations and useful lives user sposal consistent with those used in the institution? ark one.)			
4.2.0	to Federally sponsored ag	Is a usage charge for fully depreciated assets charged reements or similar cost objectives? (Mark one. If yes charge on a continuation sheet.)			
	A. Yes				
	B. No				
4.3,0	Treatment of Gains and Lo losses are: IMark the app on a continuation sheet.)	isses on <u>Disposition of Depreciable Property</u> . Gains and propriate line(s) and if more than one is marked, explain			
- 1	A. Exclud	Excluded from determination of sponsored agreement costs			
- 1	B. Credito	Credited or charged currently to the same pools to which the depreciation of the assets was originally charged			
1	new its	into consideration in the depreciation cost basis of the ems, where trade-in is involved counted for separately, but reflected in the depreciation			
1	reserve	e account			
- 1		Otherisi 1/			
	Z Not ap	plicable			
4.4.0	which are capitalized fi improvement of capital as of assets which are capital show the information for on a continuation sheet t	(Enter Ia) the minimum doller amount of expenditures or acquisition, addition, alteration, donation and lets, and (b) the minimum number of expected life years ized. If more than one dollar amount or number applies, the mighrity of your capitalized assets, and enumerate the dollar amounts and/or number of years for each of assets involved which differs from those for the			
	A. Minimum Dollar Amount.  B. Minimum Life Years				
4.5.0	Group or Mass Purchase, similar items, which individ- above, capitalized? (Mark	Are group or mass purchases unitial complement of fuelly are less than the capitalization amount indicated one.)			
1	A. Yes 1/				
	B. No				
	1/ Describe on a Continue	tino Sheet			

COSTA	DISCLOSURE STANDARDS	
	UIRED BY PUBLIC LAW 10 DUCATIONAL INSTITUTION	0-679 NAME OF REPORTING UNIT
tem		
io.		item Description
		Part V
5.1.0	sabbatical leave cost (i.e., when the leave	Leave Costs. Do you charge vacation, sick, holiday and is to apprehend agreements on the cash basis of accounting is (aken or paid), or on the accrual basis of accounting (when [Mark applicable line(s)]
	A C	ash
	В А	ccrual 1/
5.2.0	as defined in Section purchase discounts.	This item is directed at the treatment of "applicable credits". C of OMB Circular A-21 and other incidental receipts (e.g., insurance refunds, library fees and fines, parking fees, etc.), notipal types of credits and incidental receipts the institution randled.)
		he credits/receipts are offset against the specific direct or direct costs to which they relate.
1		he credits/receipts are handled as a general adjustment to the direct pool,
		he credits/receipts are treated as income and are not offset painst costs.
- 1	D C	ombination of methods 3/
	Y 0	ther 1/
1		
	3/ Describe on a Con	tinuation Sheet.

FORM CASS DS-2 (REV 10/94)

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS	
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		NAME OF REPORTING UNIT		
Item No.		Item Description		
	Instru	ctions for Part VI		
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incl. e. Some organizations may in- for public institutions at the gov at subordinate organization lav- ets at the main campus level its.	uding post retirement cur all of these costs rernmental unit level, sets. Still others may	
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	eporting unit! does not directly i nuation sheet, identify the orga- ics. When the costs allocated to do the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	nizational entity that Federally sponsored have access to the t should require that:	
6.1.0	Pension Plans			
6.1.1		Plans. Identify the types and irged to Federally sponsored a umber of plans.		
	Type of Plan		Number of Plans	
	A Institution empk State/Local Gov	oyees participate in eroment Retirement Plants)		
	other defined co	TIAA/CREF plan or intribution plan that in organization not ne institution	8 <u>-1-</u> 3	
	C Institution has it Contribution Plan		_	
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation met has and computations, the amo issting periods for actuarial gains	be on a continuation hod, the criteria for extization periods for	
	1/ Describe on a Continuatio	n Sheet.		

COST ACCOUNTING STANDARDS BOARD DECLOSURE 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	core benefits) (PRBs). (identi- are charged to Federally spo	her Than Pensions (including post retirement healt fy on a continuation sheet all PRB plans whose cost insored agreements. For each plan listed, state th approximate number and type of employees covere			
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate wheth PRB costs charged to Federally approximed agreements are determined on the cas or accrual basis of accounting. If costs are accruad, describe the accounting practices used, including actuarial cost method, the asset valuation method, the criteria for changing actualial assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains an losses, and the funding posicy.)				
6.3.0	Self-Insurance Programs (Emp programs are charged to Feder (Mark one.)	playee Group Insurance). Custs of the self-insurance rally sponsored agreements or similar cost objectives			
	B. When contribute C. When contribute D. When the benefit E. When amounts a	sook accrual only!  ans are made to a nontorfeliable fund  ons are made to a forfeliable fund  to are paid to an employee  are paid to an employee welfare plan  an one method. 1/			
6.4.0	Self-insurance Programs (Vinsurance.)	Vorker's Compensation, Liability and Casualty			
6.4.1	Worker's Compensation and L charged to Federally sponsore	iability. Costs of such self-insurance programs are diagraements or similar cost objectives: (Mark one.)			
	B. When provisions of the Sability	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value			
	D Undiscounted val.	for reserves are recorded based on the full or ue, as contrasted with present value, of the liability set aside or contributions are made to a fund an one method $1l'$			
	1/ Describe on a Consinuation	Sheet.			

COST		TING STAND	ARDS BOARD	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS	
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		W 100-679	NAME OF REPORTING UNIT		
		TIONS			
Nb.				item Description	
6.4.2	Case Fede	ualty Insura erally sponse	nce. Costs ored agreeme	of such self-insurance programs are charged to ents or similar cost objectives: (Mark one.)	
	A.		When los	ses are incurred (no provision for reserves)	
	В.	-	When pr replaceme	rovisions for reserves are recorded based or ent-costs	
	C.	-	reproduct	rovisions for reserves are recorded based on tion costs new less observed depreciation (market cluding the Value of land and other indestructibles.	
	D.	1	Losses a contracts	re charged to fund balance with no charge to and grants ind provision for reserves)	
	Υ,		Other or r	more than one method 1/	
	z.		Not Apple	cable	
	1/ D	escribe on a	Continuation	n Sheet.	

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VILICENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT		
No.		item Description		
	ADMINISTRATION) O	TRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE FFICE, AS APPLICABLE.		
	Instruc	ctions for Part VII		
	group office of an educati administering two or more se-	empleted only by the central system office or a onal system when that office is responsible for gments, where it allocates its costs to such segments segments is required to file Parts I through VI of the		
	of services provided by the allocated to applicable segme disclosure should cover the er	tral system or group office) should disclose how costs or reporting unit are, or will be, accumulated and enter of the institution. For a central system office, this institution. For a group office, disclosure should organizations administered by that group office.		
7.1.0	Organizational Structure			
	including hospitals, Federal	all segments of the university or university system, by Funded Research and Development Centers ad Contractor-operated (GOCO) facilities, and lower- the reporting unit.		
7.2.0	Cost Accumulation and Alleg	ation.		
	On a continuation sheet, pro-	vide a description of		
		to segments of the university or university system RDC's, GOCO facilities, etc.), in brief.		
1	8. How the costs of the s	ervices are identified and accumulated.		
	<li>The basis used to all segments.</li>	locate the accumulated costs to the benefitting		
	<ul> <li>Any costs that are trans or the intermediate ad another segment(s). If</li> </ul>	sferred from a segment to the central system office fministrative office, and which are reallocated to none, so state.		

FORM CASE DS-2 (REV 10/94)

VII-1

Any fixed management fees that are charged to a segment(s) in lieu of a prorate or allocation basis and the basis of such charges. If none, so state.

COST ACCOUNTING STANDARDS BOARD
DISCLOSUPE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS

GENERAL INSTRUCTIONS

- 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).
- 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 sponsoired 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.
- Each segment or business unit required to disclose its cost accounting practices should complete the Cover Sheet, the Certification, and Parts I through VI.
- 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 officeds) 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.
- The Statement must be signed by an authorized signatory of the reporting
- 6. The Disclosure Statement should be answered by marking the appropriate line or inserting the applicable letter code which describes the segment's irreporting unit's) cost accounting practices.
- 7. A number of questions in this Statement may need narrative enswers requiring more space than is provided. In such instances, the reporting unit should use the statehed 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 peritient 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.

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

#### GENERAL INSTRUCTIONS

- 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 from number. Any supplementary comments needed to fully describe the cost accounting practice being disclosed should also be provided.
- 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);
- Amendments shall be submitted to the same offices to which submission would have to be made were an original Disclosure Statement being filed.
- 11. Each amendment should be accompanied by an amended cover sheet (indicating revision number and effective date of the changel 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.

ATTACHMENT - Blank Continuation Sheet

FORM CASB DS-2 (REV 10/94)

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DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS  Item No.  Hem. Description	CONTINUATION SHEET	
tem		
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1		
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N		

RE	ACCOUNTING STA DISCLOSURE STA DUIRED BY PUBLIC EDUCATIONAL INST	TEMENT LAW 100-679	COVER SHEET AND CERTIFICATION	
0.1	Educational I	nstitution		
	(a) Name			
- 1	(b) Street	Address		
	(c) City, S	tate and ZIP Code		
		n or Campus of plicable)		
0.2	2 Reporting Unit is: (Mark one.)			
	Α. Ι	odeneodensky Ado	ninistered Public Institution	
- 1	В. —	ndependently Ada	ninistered Nonprofit Institution	
- 1	c - ;	Administered of P	art of a Public System	
	D	Administrated on Pr	art of a Public System art of a Nonprofit System	
- 1		Other (Specify)	at a wonpront system	
0.3	Official to Contact Concerning this Statement:			
	(a) Name à	and Title		
1	(b) Phone I	Number (include a	rea code and extension!	
0.4	4 Statement Type and Effective Date:		late:	
	A. (Mark t	ype of submission	If a revision, enter number)	
- 1	(a)	Original State	ament	
- 1	161	Amended St	atement; Revision No.	
	102			
	B. Effectiv	e Date of this Star	tement: (Specify)	
).5	Statement Submitted To (Provide office name, location and telephone number, include area code and extension):			
	A. Cogniza	int Federal Agency		
	B. Cogniza	nt Federal Auditor		
RM CA	SB DS-2 (REV 10/94	D C-		

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

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 accounting practices, as required 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.

Date of Certification:

(Signature)

(Print or Type Name)

(Title)

THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. § 1001

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT		
item No.		item Description		
140.				
1.1.0	Part I <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.)			
1	A Accrual			
- 1	B Modified Accrual Basis 1/			
	C Cash Basis			
	Y Other 1/			
1.2.0	.0 Integration of Cost Accounting with Financial Accounting. The c system is: (Mark one, If B or C is marked, describe on a continu- costs which are accumulated on memorandum records.)			
	A Integrated accounts	with financial accounting records (Subsidiary cost are all controlled by general ledger control accounts.)		
	B Not integraceumulat	rated with financial accounting records (Cost data are tad on memorandum records.)		
	C Combinati	ion of A and B		
1.3.0	Unallowable Costs. Costs that terms and conditions of Feder	at are not reimbursable as allowable costs under the rally sponsored agreements are: (Mark one)		
	A Specifically ident accounting recor	tified and recorded separately in the formal financial rds. ${\it M}$		
	Identified in separately maintained accounting records or workpapers.  1/			
	Cidentifiable through use of less formal accounting techniques that permit audit verification. 1/			
	D Combination of A	1, B or C <u>1</u> /		
	E Determinable by	other means. 1/		
	1/ Describe on a Continuation	n Sheet.		

FORM CASE DS-2 (REV 10/94)

- pc	DISCLOSURE STANDARDS BOARD DISCLOSURE STATEMENT OLIRED BY PUBLIC LAW 100-679	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT	
	EDUCATIONAL INSTITUTIONS	The or her united user	
tem Vo.		item Description	
1.3.1	unallowable costs and directly and indirect expense pool, a	Costs. Explain on a continuation sheet how y associated costs are treated in each allocation base s.g., when allocating costs to a major function or direct cost rates; or, when a central office or group gment.)	
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	regulations which influence th	Identify on a continuation sheet any State laws or is institution's cost accounting practices, e.g., State and any applicable statutory limitations or special costs.	

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART #- DIRECT COSTS
	DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
liem		Item Description
No.		tiem bescription
	Instru	ections for Part II
	to Federally sponsored agree is expected that the disclosi 9903.302-1) for classifying	sclose what costs are, or will be, charged directly iments or similar cost objectives as Direct Costs. It ad cost accounting practices (as defined at 48 CFR costs either as direct costs or indirect costs will be sts incurred by the reporting unit.
2.1.0	Agreements or Samilar Cost each major function or active sponsored activities and oth sheet, your criteria for determand like circumstances, are treate with respect to final cost of trems of cost that may be tre Materials, Salaries and Wage of the activity involved. Se	ow Costs are Charged to Faderally Sponsored Objectives. For all major categories of cost under rity such, as instruction, organized research, other ar institutional activities, describe on a continuation mining when costs incurred for the same purpose, in de either as direct costs only or as indirect costs only alpositives. Particular emphasis should be placed on ated as either direct or indirect costs larg. Supplies, s. Fringe Benefits, etc.] depending upon the purpose parate explanations on the criteria governing each din this Part II are required. Also, list and explain if the specified criteria.
2.2.0	Federally sponsored agreem	All materials and supplies directly identified with sens or similar cost objectives. [Describe on a pal classes of materials which are charged as direct
2.3.0	Method of Charging Direct M and if more than one is marki	aterials and Supplies. (Mark the appropriate line(s) od, explain on a continuation sheet.)
2.3.1	Direct Purchases for Projects	are Charged to Projects at:
2.3.2	Inventory Requisitions from (Identify the inventory valuet)	Central or Common, Institution-owned Inventory, on method used to charge projects):
	A. First In, Fi B. Last In, Fi C. Average C D. Predeterm Y. Other(s) Z. Not Applie	rst Out Osts 1/ Ined Costs 1/ 1/
	1/ Describe on a Continuation	n Sheet.
FORM CA	SB DS-2 (REV 10/94)	11-1

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 103-679 EDUCATIONAL INSTITUTIONS		PART II- DIRECT COSTS NAME OF REPORTING UNIT				
No.		Item Desi	cription	50110		
2.4.0	with Federally sponsored as continuation sheet the person	mal Services. All personal services directly identifie greements or similar cost objectives. (Describe on onal services compensation costs, including applicable, within each major institutional function or activity the nel services.)				escribe on a
2.5.0	Method of Charging Direct: each Direct Personal Service direct salary and wage cost objectives. If more than of continuation sheet, the appli-	es Category is to Federa one line is :	to identifully sponsomerked in	y the me ored agre a colum	thod(s) us ements or	ed to charge similar cos
			Faculty (1)	graff Staff (2)	Services Cars Students (3)	
	Payroll Distribution Meth (Individual time card/actu hours and rates)		-	-		-
	B. Plan - Confirmation (Bud; planned or assigned work activity, updated to reflex significant changes) C. After-the-fact Activity Ru (Percentage Distribution employee activity) D. Multiple Confirmation Re (Employee Reports prepaled) each academic term, to account for employee's activities, direct and indicharges are certified sep.	k	-			-
				*******	CONTRACT OF	
		ared lirect	(1737) (1737)	2770	-	
	Y. Other(s) 1/		-			<u> </u>
	1/ Describe on a Continuati	on Sheet.				

	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II- DIRECT COSTS
REC	DURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
Item No.		Rem Description
2.5.1	Salary and Wage Cost Distri	bution Systems.
	by all employees compensa- continuation sheet, the types	r activity, are the methods marked in Item 2.5.0 used ted by the reporting unit? If "NO", describe on a sof employees not included and describe the methods to their salary and wage costs to direct and indirect
	Yes No	
2.5.2	Salary and Wage Cost Accur	mulation System.
	specific accounting records record the share of the total si direct (Federally sponsored objectives) and indirect act	or activity, describe, on a continuation sheet, the or memorandum records used to accumulate and alary and wage costs attributable to each employee's projects, non-sponsored projects or similar cost invities. Indicate how the salary and wage cost with the payroll data recorded in the institution's !
2.6.0	sponsored agreements or sin sheet all of the different type as direct costs, e.g., actual sabbatical leave, premium p	e Benefits Costs. All fringe benefits that are s and wages and are charged directly to Federally milar cost objectives. [Describe on a continuation is of fringe benefits which are classified and charged or accrued costs of vacation, holidays, sick leave, lay, social security, pension plans, post-retirement health insurance, training, tuition, tuition remission,
2.6.1	each type of fringe benefit on allocated (for definitions, Se-	nge Benefits. (Describe on a continuation sheet, how st identified in item 2.6.0, is measured, assigned and e 9903.302-1); first, to the major functions (e.g., then to individual projects or direct cost objectives
2.7.0	Federally sponsored agreeme sheet the principal classes of	OSIS. All other items of cost directly identified with ints or similar cost objectives. It ist on a continuation other costs which are charged directly, e.g., travel, ints, subcontracts, malpractice insurance, etc.!

FORM CASS DS 2 (REV 10/94)

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT JURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	PART II- DIRECT COSTS NAME OF REPORTING UNIT		
item Vo		Item Description		
2.8.0	Cost Transfers. When Fede are credited for cost transfe amount for direct personal is indirect costs always based rate, indirect costs] origina (Consider transactions where cost accounting periods). I how the credit differs from	rally sponsored agreements ers to other projects, grants ervices, materials, other dir- s on the same amounts) or illy used to charge or alloo the the original charge and the Mark one, if "No", explain	or contracts ict charges ( rate(s) (e.g. ate costs t e credit occ	i, is the credit and applicable ii, direct labor to the project or in different
	Yes No			
2,9.0	Interorganizational Transfer supplies, and services which of the educational institution indicate the basis used by interorganizational transfers sponsored agreements or si in a column, explain on a co-	are, or will be transferred to in. (Mark the appropriate) you as transfered to cha s or materials, supplies, a milar cost objectives. If mo	you from or ine(s) in ea- rge the cos nd services	her segments ch column to t or price of to Federally
		Materials (1)	Supplies (2)	Servicina (2)
	<ul> <li>At full cost <u>excluding</u> in costs attributable to grocentral office expenses.</li> </ul>	up or	500	-
	<ol> <li>At full cost including ind costs attributable to gro- central office expenses.</li> </ol>	up or	-	87
	<ul> <li>At established catalog or price or prices based on competition.</li> </ul>		_	-
	Y. Otherisi 1/			
	<ol> <li>Interorganizational trans not applicable</li> </ol>	ders are	_	_

	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT IQUIRED BY PUBLIC LAW 100 679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS		
Item No.	EDUCATION PROFITS	Item Description		
	Institutions should dis identified and accumulated is applicable indirect cost pools activity, how service center is specific indirect cost pools are rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocatio Items 3.1.0 and 3.3.0.  A. Direct Charge or Alloc B. Total Expenditures. C. Modified Total Cost Bi D. Modified Total Direct E. Salaries and Wages F. Salaries. Weges and F. Number of Employees H. Number of Employees H. Number of Students (F. Student Hours - class L. Square Footage M. Usege N. Unit of Product O. Total Production	on 8ase Codes are provided for use in connection with sation sais Cost Basis ringe Benefits (final document) (full-time equivalent basis) read count) (full-time equivalent basis) room and work performed		
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense ston base(s) used.		

FORM CASB DS-2 (REV 10/94)

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART UI- INDU			<u> </u>	
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT				
item No.		Hem Descript	ion			
3.1.0	Indirect Cost Categories - A the identification, accumula institution. IUnder the columnation of the cost identified, recorded and accust if no, observing on a continuities cost category are additional Base, ener one indicate the basis used for a category to other applicable institutional activities, speculated the column heading of the first three indirect cost process. If cross-allocation category listed in this section	ation and allo nn heading, "A elements inclu- mulated in the I lugation sheet, I embilied and acc of the allocation locating the ac- indirect cost islized service Allocation Seg trategories to techniques are eschiques are	caston of all pourmulation if ded in each in nastitution is fo row the cost cumulated. Up to base codes contegories, in facilities and uence," insent used, insent !	Method," Method," Idirect cos Irmal acco elements Inder the c A throughout of each idirect cos other se I 1, 2, or I 2, or	insert "Yes" of a category a sunting system included in the column headin h P, Y, or Z, the indirect coast pools, otherwise center 3 next to east the allocation of the alloca	
	bases! Cost Category	n is not used,	Accumulation Method	Allocation Base Code	Arecan on Sequence	
	(a) Depreciation/Use Allowa	nces/Interest			-	
	Building			-		
	Equipment Capital Improvements to	Land 17		***		
	Interest 1/					
	(b) Operation and Maintena	nce				
	(c) General Administration a Expense (d) Departmental Administra	ind General		_		
		ition	-	_		
	(e) Sponsored Projects Adm	unistration	-	-		
	(f) Library		-	_		
	(g) Student Administration a	and Services		-		
	(h) Other 1/					
	1/ Describe on a Continuation	on Sheet.				
- 1						

REC	DISCLO	ITING STANDARDS BOARD SSURE STATEMENT BY PUBLIC LAW 100-679 DNAL INSTITUTIONS	PART III- IN NAME OF R						9-150 5-150
Item No.			Item Desc	ription					
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical or ir units within a reporting "specialized service facina is identified below should rer listed. The column nu- ride the codes. Explain ged to users on a bassis of not applicable.]	r administra unit. Servic lities" defin d be inserte mbers corre on a Contir	tive service Center ed in Se d on the spond to rustion S	ices processing the partition of the par	imarily le "reci l of Cir riate lir agraph l any o	for the harge of cular he for his liste of the	e ben center: A-21. each s d belov service	efit of s" and (The ervice w that es are
				111	121	131	(4)	(5)	161
	(a)	Scientific Computer D	perations	17000	-	_	_	_	
	(b) Business Data Process	ing							
	(c)	Animal Care Facilities		-	-			-	
	147	Other Service Centers Annual Operating Bud exceeding \$1,000.000 that generate significa- charges to Federally sponsored agreements either as a direct or indirect cost. «Specify below; use a Continua Sheet, if necessary!	gets ) or nt						
- 1			-	-	-		-	-	-
	m	Category Code: Use code "A" (Ovoclives; code "B" if blind or to both direct and indirect cos	nly to indirect c	writer coats out conegon	are billed es or indi-	only as rect cost	direct co geois, c	ore "C"	uni cost il billec
	(2) <u>Surden Code</u> : Code "A" — center receives an afacation of all applicable indirect costs: Code "6" — partial allocation of interect costs; Code "C" — no allocation of indirect costs.								
	<ul> <li>(3) <u>Paints Bate Code</u>: Code "A" — being rates are based an inceptical costs; Cude "8" — races are based on expected costs; Code "0" — days are based on a commandor of historical and procedure costs. Code "0" — billings are based on the actual costs of the billing period. Code "0" — either its plain on a Communition Sheet!.</li> <li>(4) <u>User Charges Code</u>: Code "A" — all users are changed at the pame billing rates; Code "8" — some users are charged on different rates than other users should not a Communition Charge.</li> </ul>						COSTS		
	(5)	Actual Conta vs. Brognuss Co temperatrumesi at least annually annually.	ide: Code "A" Code "B" - bit	– bolings ings are cor	prevenues repared to	if are cor actual co	mpared sats less	to actua frequent	C0515 Ty 19691
	101	Variance Code: Code "A" - Au las bredits or chargest; Code " Listure periode; Code "C" - an other leaplain on a Continuation	'B" — variances rual variances i	are carried	toneard:	an afferth	vivovits I	n believe	race or

FORM CASE DS-2 (REV 10/94) III-3

REQ	COCUNTING STANDARDS BOARD DISCLOSURE STATEMENT UIRED BY PUBLIC (AW 100-679 DUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
item No.		Item Description
3.3.0	costs, excluding service of accumulated indirect costs	ocation Bases  cost pools established for the accumulation of indirect enters, and the allocation bases used to distribute to Federally sponsored agreements or similar cost of function or activity. For all applicable indirect cost
	pools, enter the applicable A	Allocation Base Code A through P, Y, or Z, to indicate ing accumulated pool costs to Federally sponsored
	Improved Coast Pole is	Allocation Base Code
	A, Instruction	
	On-Campus Off-Campus Other 1/	
	B. Organized Research	
	On-Campus Off-Campus Other 1	
	C. Other Sponsored Activit	ies
	On-Campus Off-Campus Other 1/	
	D. Other Institutional Active	ities 1:
3.4.0	and 3.2.0, describe on a con	it Pools. (For each pool identified under items 3.1.0 initiation sheet the major organizational components, and elements of cost included.)
	3/ Describe on a Continuation	ion Sheet.

DISCLOSURE STATEMENT		PART III- INDIRECT COSTS
	DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
tem		
No.		Item Description
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total did of direct cost identified in Pa salaries and wages, fringe be costs over first \$25,000. Wh or excluded. Specify the ben objectives are excluded from alternate allocation method us is based on Cost Analysis Stu	asss. (For each allocation base code used in items is a continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements of II, Direct Costs, that are included, e.g., materials, neaffs, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included eithing functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base and recurring study.
3.6.D	Are appropriate direct costs of	o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully organizations?
	1/ Describe on a Continuatio	n Sheet.

FORM CASS DS-2 (REV 10/94)

4.1.0		NAL INSTITUTIONS	NAME OF REPO	ATING UNIT		NCES
4.1.0						
4.1.0			Item Descripti	on		
4.1.0			Part IV			
	Obje C in in C throi are a not i asse than	reciation Charged to 1 Indives. I for each asset Column (1) describing to olumn (2) describing thugh C in Column (3) des pplied to property units; the estimated residual vis. Enter Code Y in each one method applies. El trapplicable.]	category listed he method of do ne basis for de cribing how de, and Code A or value is deduction to column of an a	below, enter lepreciation; a termining usef preciation meth B in Column (4 ed from the to asset category	a code from a code from a ful life; a co hods or use to indicating tel cost of where anot	A through D through D ode from A allowances whether or depreciable her or more
- 1				Useful	Property	Planticus
1		Basel Calendar	Bepreciation Method	Life	Unit	Value
	Asset Cateagre	(1)	(2)	(2)	(4)	
	Coll	Land Improvements				
	(b) Buildings (c) Building Improvements (d) Leasehold Improvement (e) Equipment (f) Furniture and Fixtures (g) Automobiles and Truck	-	-	_		
4					-	
					-	
9 1		113		-		
31					-	
				-	-	
		MS	-		-	
1	(h)	Tools	- H	-	-	-
	44	Enter Code Y on this li if other asset categori- are used and enumera on a continuation shee each such asset categ and the applicable cod (Otherwise enter Code	es 10 et ory es.	_		
- 1	Easter	n.(1)-Depreciation Method Cod		Column (2)-Useful Life Code		
	A 511	aght tire		A. Regiscement	Evangages	
		erged at Acquisition		B. Term of Lease		
	C. Uar	Allowance		C. Esperated sen	vice life	
	Y. Dir	er or more than one method 10		D. As prescribed	ter use allowers	oe by Office of
1				Management and Budget Circular No. A-21  V. Other or more than one method 17		
	Colvins	1 (2)-Property Unit Code		Column (4)-Resid	ual Value Code	
		Marie de la companya del companya de la companya de la companya del companya de la companya de l				
- 1	R 400	widual units are accounted for a plied to groups of dusets with a	emin'	A. Residual value B. Residual value	is not deducted	4
- 1		vice lives		Y. Other or more	than one meth	ad 1)
		piled to groups of assets with vi	arying			
		vice lives	120			
	Y. Osh	er or more than one method 3	V.			

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART IV- DEPRECIATION AND USE ALLOWANCES
REC	DUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
	DUCATIONAL INSTITUTIONS	
item No.		Item Description
4.1.1	Asset Valuations and Useful in your indirect cost propo financial statements? (Mark	Lives. Are the asset valuations and useful lives used sal consistent with those used in the institution's one.)
1	A: Yes _1/	
4.2.0	to Federally sponsored agree	a usage charge for fully depreciated assets charged ments or similar cost objectives? (Mark one. If yes, erge on a continuation sheet.)
	A Yes B No	
4.3,0	Treatment of Gains and Loss losses are: IMark the approp on a continuation sheet.)	es en Disposition of Depreciable Property. Gains and priate line(s) and if more than one is marked, explain
	B. Credited	from determination of sponsored agreement costs or charged currently to the same pools to which the ion of the assets was originally charged
	C Taken into	o consideration in the depreciation cost basis of the s, where trade-in is involved
1	D. Not account reserve at Y. Otherisi	
	Z. Not applic	
4.4.0	which are capitalized for improvement of capital assets of assets which are capitalize show the information for the on a continuation sheet the	nter (a) the minimum dollar amount of expenditures acquisition, addition, alteration, donation and s, and (b) the minimum number of expected Me years d. If more than one dollar amount or number applies, majority of your capitalized assets, and enumerate dollar amounts and/or number of years for each assets involved which differs from those for the
	Minimum Dollar Amour     Minimum Lite Years	·
4.5.0		re group or mass purchases Gritial complement) of fly are less than the capitalization amount indicated e.)
	A Yes 1/ No	
	1/ Describe on a Continuation	n Sheet.
ORM CA	SB DS-2 (REV 10/94)	17-2

COST ACCOUNTING STANDARDS BOARD PART V- OTHER COSTS AND CREDITS NAME OF REPORTING UNIT DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS tem item Description No. Part V Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to appoisored agreements on the cash basis of accounting fiee, when the leave is taken or pacifi, or on the accrual basis of accounting (when the leave is sarned)? [Mark applicable line(s)] 5.1.0 A. \_\_\_ B. \_\_\_ Accrual 1/ 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,) 5.2.0 The credits/receipts are offset against the specific direct or indirect costs to which they relate. The credits/receipts are handled as a general adjustment to the indirect pool. The credits/receipts are treated as income and are not offset against costs. Combination of methods 3/ D. \_\_\_\_ Other 1/ 1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS		
REG	DURRED BY PUBLIC LAW 100-679		- FRO THE COSTO		
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT			
Item No.		Item Description			
	Instru	ctions for Part VI	250.110001		
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	reasurement and assignment of nefits other than pensions (incli- e. Some organizations may lot to public institutions at the gov at subordinate organization lev- sts at the main campus level its.	uding post retirement cur all of these costs renmental unit level, ets. Still others may		
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	sporting unit! does not directly is unation sheet, identify the orga- s. When the costs allocated to d the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	rizational entity that Federally sponsored have access to the t should require that		
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 linels) and enter number of plans.				
	Type of Plan		Number of Pass		
		oyees participate in eroment Retirement Plan(s)			
	other defined co	TIAA/CREF plan or ntribution plan that n organization not se institution			
	C Institution has it Contribution Plan		_		
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation method, the asset valuation method and computations, the amo- zation periods for actuarial gains	be on a continuation hod, the criteria for retization periods for		
	1/ Describe on a Continuatio	n Sheet.			

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT Item Description Post Retirement Benefits Other Than Pensions (including post retirement health core 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.) 6.2.0 Z. [ ] Not Applicable Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally aponabred agreements are determined on the cash or accounting. If costs are actived, describe the accounting practices used, including schuaries cost method, the asset valuation method, the criteria for changing actuaries assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) 6.2.1 Self-lissurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) 6.3.0 When accrued (book accrual only)
When contributions are made to a nonforfeitable fund
When contributions are made to a forfeitable fund
When the benefits are paid to an employee
When amounts are paid to an employee welfare plan
Other or more than one method 1/
Not Applicable 6.4.0 Self-insurance Programs (Worker's Compensation, Liability and Casualty Insurance I 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.) When claims are paid or losses are incurred ino provision for reserves. When provisions for reserves are recorded based on the present value of the Sability. When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method. 1/ A. \_\_\_\_

DEFERRED COMPENSATION AND INSURANCE COSTS

c. \_\_\_\_ D. \_\_\_\_

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD PART VI-

1) Describe on a Continuation Sheet.

	DISCLO	ITING STANDARDS BOAR SQURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS		
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS			NAME OF REPORTING UNIT		
Item No.	Item Description				
6.4.2	Case Fede	ualty Insurance. Cos erally sponsored agree	its of such self-insurance programs are charged to ments or similar cost objectives: (Mark one.)		
	A.	When I	osses are incurred (no provision for reserves)		
	В.		provisions for reserves are recorded based on ment costs		
	C.	reprodu	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.	Losses contrac	Losses are charged to fund balance with no charge to contracts and grants inc provision for reserves)		
	Υ,	Other o	r more than one method 1/		
	Z.	Not Ap	plicable		
	1/ D	escribe on a Continuer	ion Shert		

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-678 EDUCATIONAL INSTITUTIONS	PART VIN CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT		
Item No.		isem Description		
	ADMINISTRATION) C Instru This part should be or group office of an educat administering two or more se and where at least one of the Disclosure Statement. The reporting unit (cer of services provided by the allocated to applicable segri disclosure should over the a	ITRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE IFFICE, AS APPLICABLE. ctions for Part VII ctions for Part VII ctions for part VII properties to the system office or a tional system when that office is responsible for greents, where it allocates its costs to such segments as segments is required to file Parts I through VI of the intral system or group office) should disclose how costs are reporting unit are, or will be, accumulated and lents of the institution. For a contral system office, mile institution. For a contral system office, mile institution. For a proup office, disclosure should		
7.1.0	cover all of the subordinate organizations administered by that group office.  Droanizational Structure.			
	On a continuation sheet, list including hospitals, Federa	all segments of the university or university system, illy Funded Research and Development Centers and Contractor-operated (GOCO) facilities, and lower- y the reporting unit.		
7.2.0	Cost Accumulation and Allocation.			
1	On a continuation sheet, provide a description of:			
		to segments of the university or university system FRDC's, GOCO facilities, etc.), in brief.		
Ì	<ol> <li>How the costs of the services are identified and accumulated.</li> </ol>			
	<ol> <li>The basis used to allocate the accumulated costs to the benefitte segments.</li> </ol>			
	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.			
		t fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.		

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

## GENERAL INSTRUCTIONS

- 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 from number. Any supplementary comments needed to fully describe the cost accounting practice being disclosed should also be provided.
- 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);
- Amendments shall be submitted to the same offices to which submission would have to be made were an original Disclosure Statement being filed.
- 11. Each amendment should be accompanied by an amended cover sheet (indicating revision number and effective date of the changel 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.

ATTACHMENT - Blank Continuation Sheet

FORM CASB DS-2 (REV 10/94)

DISCLOSURE STATEMENT	CONTINUATION SPICET		
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
tem			
io.	Hem Description		
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RE	DISCLOS QUIRED B	TING STANDARDS BOARD SURE STATEMENT Y PUBLIC LAW 100-679 INAL INSTITUTIONS	COVER SHEET AND CERTIFICATION
0.1	Educ	cational Institution	
	(a)	Name	
- 1	(6)	Street Address	
	(c)	City, State and ZIP Cod	e.
	Idl	Division or Campus of (if applicable)	
0.2	<b>Аеро</b>	rting Unit is: (Mark one.)	
	Α.	Independently Ad	ministered Public Institution
- 1	В.	Independently Ad	ministered Nonprofit Institution
- 1	Ċ.	Administered as F	Part of a Rubbia Pustom
	D.	Administrated as F	Part of a Public System Part of a Nonprofit System
- 1			art of a Nonprofit System
- 1	E	Other (Specify)	
2.3	Office	al to Contact Concerning	this Statement:
	(a)	Name and Title	
1	(b)	Phone Number (include a	area code and extension!
0.4	State	ment Type and Effective	Date:
	Α.	(Mark type of submission	n. If a revision, enter number)
- 1		(a) Original Sta	tement
		(b) Amended S	tatement; Revision No.
	В.	Effective Date of this Sta	stement: (Specify)
).5		ment Submitted To (Prov) se area code and extension	de office name, location and telephone number, n):
	A.	Cognizant Federal Agenc	у:
	В.	Cognizant Federal Audito	W:
- 34			
		REV 10/94) C	-1

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

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 accounting practices, as required 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.

Date of Certification:

(Signature)

(Print or Type Name)

(Title)

THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. § 1001

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		
140.		Part I		
1.1.0	Federally sponsored agree	counting System for recording expenses charged to ments le.g., contracts, grants and cooperative repriate line(s) and if more than one is marked, explain		
1	A Accrual			
- 1	B Modified Accrus	al Basis 1/		
	C Cash Basis			
	Y Other 1/			
1.2.0	Integration of Cost Accounts system is: (Mark one, If B costs which are accumulated	ing with Financial Accounting. The cost accounting or C is marked, describe on a continuation sheet the don memorandum records.)		
	Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)			
	B Not integraceumular	Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)		
	C Combinati	ion of A and B		
1.3.0	Unallowable Costs. Costs that terms and conditions of Fede	at are not reimbursable as allowable costs under the rally sponsored agreements are: (Mark one)		
	A. Specifically ident	tified and recorded separately in the formal financial rds. ${\it M}$		
1	Identified in separately maintained accounting records or workpapers.  1/			
	<ol> <li>Identifiable through use of less formal accounting techniques that permit audit verification. 1/</li> </ol>			
	D Combination of A, B or C 1/			
	E Determinable by	other means. 1/		
	1/ Describe on a Continuation	n Sheet.		

FORM CASE DS-2 (REV 10/94)

DC.	DISCLOSURE STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT		
EDUCATIONAL INSTITUTIONS		WAL OF REPORTING OFF		
tem Vo.		Hem 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: ISpecify 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	regulations which influence th	Identify on a continuation sheet any State laws or is institution's cost accounting practices, e.g., State and any applicable statutory limitations or special costs.		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART #- DIRECT COSTS	
		NAME OF REPORTING UNIT	
liem		Item Description	
No.		tiem bescription	
	Instru	ections for Part II	
	to Federally sponsored agree is expected that the disclosi 9903.302-1) for classifying	sclose what costs are, or will be, charged directly iments or similar cost objectives as Direct Costs. It ad cost accounting practices (as defined at 48 CFR costs either as direct costs or indirect costs will be sts incurred by the reporting unit.	
2.1.0	Agreements or Samilar Cost each major function or active sponsored activities and oth sheet, your criteria for determand like circumstances, are treate with respect to final cost of trems of cost that may be tre Materials, Salaries and Wage of the activity involved. Se	ow Costs are Charged to Faderally Sponsored Objectives. For all major categories of cost under rity such, as instruction, organized research, other ar institutional activities, describe on a continuation mining when costs incurred for the same purpose, in de either as direct costs only or as indirect costs only alpositives. Particular emphasis should be placed on ated as either direct or indirect costs larg. Supplies, s. Fringe Benefits, etc.] depending upon the purpose parate explanations on the criteria governing each din this Part II are required. Also, list and explain if 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	Method of Charging Direct Materials and Supplies. (Mark the appropriate linets) and if more than one is marked, explain on a continuation sheet.)		
2.3.1	Direct Purchases for Projects	are Charged to Projects at:	
2.3.2	Inventory Requisitions from Central or Common, Institution-owned Inventory, (Identify the inventory valuation method used to charge projects):		
	A. First In, Fi B. Last In, Fi C. Average C D. Predeterm Y. Other(s) Z. Not Applie	rst Out Osts 1/ Ined Costs 1/ 1/	
	1/ Describe on a Continuation	n Sheet.	
FORM CA	SB DS-2 (REV 10/94)	11-1	

COST ACCOUNTING STANDARDS BGARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II- DIRECT COSTS NAME OF REPORTING LINIT				
No.			cription	50110		
2.4.0	<u>Description of Direct Personal Services</u> . All personal services directly identifies with Federally sponsored agreements or similar cost objectives. (Describe on continuation sheet the personal services compensation costs, including applicabing benefits costs, if any, within each major institutional function or activity the are charged as direct personal services.)			escribe on a		
2.5.0	Method of Charging Direct: each Direct Personal Service direct salary and wage cost objectives. If more than of continuation sheet, the appli-	es Category is to Federa one line is :	to identifully sponsomerked in	y the me ored agre a colum	thod(s) us ements or	ed to charge similar cos
			Faculty (1)	graff Staff (2)	Services Cars Students (3)	
	Payroll Distribution Meth (Individual time card/actu hours and rates)		-	-		-
	<li>B. Plan - Confirmation (Bud planned or assigned wor activity, updated to refle significant changes)</li>	k	-			-
	<ul> <li>C. After-the-fact Activity R (Percentage Distribution employee activity)</li> </ul>			*******	CONTRACT OF	
	D. Multiple Confirmation Re (Employee Reports prepriesch academic term, to account for employee's activities, direct and indi- charges are certified ser	ared lirect	(1737) (1737)	2770	-	
	Y. Other(s) 1/		-			<u> </u>
	1/ Describe on a Continuati	on Sheet.				

COST ACCOUNTING STANDARDS BOARD DISCLOBURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III DIRECT COSTS
		NAME OF REPORTING UNIT
Item No.	them Description	
2.5.1	Salary and Wage Cost Distrit	bution Systems.
	by all employees compensation sheet, the types	r activity, are the methods marked in Item 2.5.0 used ted by the reporting unit? (If "NO", describe on a of employees not included and describe the methods to their salary and wage costs to direct and indirect
	Yes No	
2.5.2	Salary and Wage Cost Accur	nulation System.
	specific accounting records record the share of the total si direct (Federally sponsored objectives) and indirect act	or activity, describe, on a continuation sheet, the or memorandum records used to accumulate and alary and wage costs attributable to each employee's projects, non-sponsored projects or similar cost ivities. Indicate how the salery and wage cost with the payroll data recorded in the institution's I
2.6.0	sponsored agreements or sir sheet all of the different type as direct costs, e.g., actual sabbatical leave, premium p	Benefits Costs. All fringe benefits that are s and wages and are charged directly to Federally milar cost objectives. [Describe on a continuation of fringe benefits which are classified and charged or accrued costs of vacation, holidays, sick leave, ay, social security, pension plans, post-retirement health insurance, training, tuition, tuition remission,
2.6.1	each type of fringe benefit co- allocated (for definitions, Se-	nge Benefits. (Describe on a continuation sheet, how st identified in item 2.5.0, is measured, assigned and e 9903.302-1); first, to the major functions le.g., hen to individual projects or direct cost objectives
2.7.0	Federally sponsored agreemer sheet the principal classes of	0813. All other Items of cost directly identified with nts or similar cost objectives. (List on a continuation other costs which are charged directly, e.g., travel, nts, subcontracts, malpractice insurance, etc.)

FORM CASE DS 2 (REV 10:94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II- DIRECT COSTS NAME OF REPORTING UNIT				
No. Item Description						
2.8.0		rally sponsored agreements ers to other projects, grants ervices, materials, other dir- s on the same amounts) or illy used to charge or alloo the the original charge and the Mark one, if "No", explain	or contracts ict charges ( rate(s) (e.g rate costs to e credit occ	i, is the credit and applicable direct labor to the project or in different		
	Yes No					
2,9.0	Interorganizational Transfer supplies, and services which of the educational institute indicate the basis used by interorganizational transfers sponsored agreements or si in a column, explain on a co-	are, or will be transferred to in. (Mark the appropriate) you as transfered to cha s or materials, supplies, a milar cost objectives. If mo	you from or ine(s) in ea rge the cos nd services	her segments ch column to t or price of to Federally		
		Materials (1)	Supplies  21	Services (2)		
	<ul> <li>At full cost <u>excluding</u> in costs attributable to gro central office expenses.</li> </ul>	up or	500	-		
	<ol> <li>At full cost including ind costs attributable to gro- central office expenses.</li> </ol>	up or	777	877		
	<ul> <li>At established catalog or price or prices based on competition.</li> </ul>		_			
	Y. Otherisi 1/					
	<ol> <li>Interorganizational trans not applicable</li> </ol>	ders are	_	-		

COST ACCOUNTING STANDARDS BOARD DISCLOSLIFE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS NAME OF REPORTING UNIT
Item No.	EDUCATION PROFITS	Item Description
	Institutions should dis identified and accumulated is applicable indirect cost pools activity, how service center is specific indirect cost pools are rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocatio Items 3.1.0 and 3.3.0.  A. Direct Charge or Alloc B. Total Expenditures. C. Modified Total Cost Bi D. Modified Total Direct E. Salaries and Wages F. Salaries. Weges and F. Number of Employees H. Number of Employees H. Number of Students (F. Student Hours - class L. Square Footage M. Usege N. Unit of Product O. Total Production	on 8ase Codes are provided for use in connection with sation sais Cost Basis ringe Benefits (final document) (full-time equivalent basis) read count) (full-time equivalent basis) room and work performed
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense ston base(s) used.

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS NAME OF REPORTING UNIT			
					item No.
3.1.0	Indirect Cost Categories - A the identification, accumula institution. IUnder the columnation of the cost identified, recorded and accust if no, observing on a continuities cost category are additional Base, ener one indicate the basis used for a category to other applicable institutional activities, speculated the column heading of the first three indirect cost process. If cross-allocation category listed in this section	ation and allo nn heading, "A elements inclu- mulated in the I lugation sheet, I embilied and acc of the allocation locating the ac- indirect cost islized service Allocation Seg trategories to techniques are eschiques are	caston of all pourmulation if ded in each in nastitution is fo row the cost cumulated. Up to base codes contegories, in facilities and uence," insent used, insent !	Method," Method," Idirect cos Irmal acco elements Inder the c A throughout of each idirect cos other se I 1, 2, or I 2, or	insert "Yes" of a category a sunting system included in the column headin h P, Y, or Z, the indirect coast pools, otherwise center 3 next to east the allocation of the alloca
	bases! Cost Category	n is not used,	Accumulation Method	Allocation Base Code	Arecan on Sequence
	(a) Depreciation/Use Allowa	nces/Interest			-
	Building			-	
	Equipment Capital Improvements to	Land 17		***	
	(b) Operation and Maintenat (c) General Administration a Expense				
		nce			
		ind General		_	
	(d) Departmental Administra	ition	-	_	
	(e) Sponsored Projects Adm	unistration	-	-	
	(f) Library		-	_	
	(g) Student Administration a	and Services		-	
	(h) Other 1/				
	1/ Describe on a Continuation	on Sheet.			
- 1					

REC	DISCLO	ITING STANDARDS BOARD SSURE STATEMENT BY PUBLIC LAW 100-679 DNAL INSTITUTIONS	PART III- IN NAME OF R						9-150 5-150
Item No.			Item Desc	ription					
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical or ir units within a reporting "specialized service facina is identified below should rer listed. The column nu- ride the codes. Explain ged to users on a bassis of not applicable.]	r administra unit. Servic lities" defin d be inserte mbers corre on a Contir	tive service Center ed in Se d on the spond to rustion S	ices processing the partition of the par	imarily le "reci l of Cir riate lir agraph l any o	for the harge of cular he for his liste of the	e ben center: A-21. each s d belov service	efit of s" and (The ervice w that es are
				111	121	131	(4)	(5)	161
	(a)	Scientific Computer D	perations	17000	-	_	_	_	
	(b)	Business Data Process	ing						
	(c)	Animal Care Facilities		-	-			-	
	147	Other Service Centers Annual Operating Bud exceeding \$1,000.000 that generate significa- charges to Federally sponsored agreements either as a direct or indirect cost. «Specify below; use a Continua Sheet, if necessary!	gets ) or nt						
- 1			-	-	-		-	-	-
	(1) Category Code: "the code" "A" if this service contact costs are billed only as direct costs (bycolines) code." (8" if billed analy so indirect cost contigories or witheset cost decided by direct and indirect cost objectives.						ore "C"	uni cost il billec	
	(2) <u>Suntan Code: Code "A" — center recovers en efectation of all applicable indirect costs</u> ; Code "5" — partial allocation of indirect costs; Code "C" — no aflocation of indirect costs.								
	(8) <u>Raing Rate Code</u> : Code "A" — being races are based an instancial costs: Code "B" — races are base on projected costs: Code "C" — cases are based on a combination of historical and projected costs Code "D" — billings are based on the actual costs of the billing period. Code "Y" — other languages or Commission Sheet).						COSTS		
	(4)	(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 deplain on a Construction Sheet;						1004	
	(5)	Actual Conta vs. Brognuss Co temperatrumesi at least annually annually.	ide: Code "A" Code "B" - bit	– bolings ings are cor	prevenues repared to	if are cor actual co	mpared sats less	to actua frequent	C0515 Ty 19691
	annuals.  Warinne Code: Code "A" — Annual variances between hilled and actual costs are presented to users list bredits or chargest; Code "B" — variances are carried toward as adjustments to brilling rate or listure periods; Code "C" — annual variances are charged or overlied to indirect costs; Code "4" — other lengths on an Communical State.							race or	

FORM CASE DS-2 (REV 10/94) III-3

REQ	COCUNTING STANDARDS BOARD DISCLOSURE STATEMENT UIRED BY PUBLIC (AW 100-679 DUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
item No.		Item Description
3.3.0	costs, excluding service of accumulated indirect costs	ocation Bases  cost pools established for the accumulation of indirect enters, and the allocation bases used to distribute to Federally sponsored agreements or similar cost of function or activity. For all applicable indirect cost
	pools, enter the applicable A	Allocation Base Code A through P, Y, or Z, to indicate ing accumulated pool costs to Federally sponsored
	Improved Coast Pole is	Allocation Base Code
	A, Instruction	
	On-Campus Off-Campus Other 1/	
	B. Organized Research	
	On-Campus Off-Campus Other 1	
	C. Other Sponsored Activit	ies
	On-Campus Off-Campus Other 1/	
	D. Other Institutional Active	ities 1:
3.4.0	and 3.2.0, describe on a con	it Pools. (For each pool identified under items 3.1.0 initiation sheet the major organizational components, and elements of cost included.)
	3/ Describe on a Continuation	ion Sheet.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS
	DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
tem		
No.		Item Description
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total did of direct cost identified in Pa salaries and wages, fringe be costs over first \$25,000. Wh or excluded. Specify the ben objectives are excluded from alternate allocation method us is based on Cost Analysis Stu	asss. (For each allocation base code used in items is a continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements of II, Direct Costs, that are included, e.g., materials, neaffs, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included eithing functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base and recurring study.
3.6.D	Are appropriate direct costs of	o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully organizations?
	1/ Describe on a Continuatio	n Sheet.

FORM CASS DS-2 (REV 10/94)

4.1.0		NAL INSTITUTIONS	NAME OF REPO	ATING UNIT		NCES	
4.1.0							
4.1.0			Item Descripti	on			
4.1.0			Part IV				
	Obje C in in C throi are a not i asse than	reciation Charged to 1 Indives. I for each asset Column (1) describing to olumn (2) describing thugh C in Column (3) des pplied to property units; the estimated residual vis. Enter Code Y in each one method applies. El trapplicable.]	category listed he method of do ne basis for de cribing how de, and Code A or value is deduction to column of an a	below, enter lepreciation; a termining usef preciation meth B in Column (4 ed from the to asset category	a code from a code from a ful life; a co hods or use to indicating tel cost of where anot	A through D through D ode from A allowances whether or depreciable her or more	
- 1				Useful	Property	Planticus	
1		Asset Category	Bepreciation Method	Life	Unit	Value	
		COST PRIMARIA	(1)	(2)	(2)	(4)	
	Coll	Land Improvements					
	(b) Buildings (c) Building Improvements (d) Leasehold Improvement (d) Equipment Furniture and Fixtures (g) Automabiles and Truch (h) Tools (ii) Enter Code Y on this (ii) other asset categorie are used and enumeration a continuation shee each such asset categorie and the applicable cod (Otherwise enter Code (Otherwise enter Code	-	-	_			
4					-		
					-		
9 1		113		-			
31					-		
				-	-		
		MS	-		-		
1		- H	-	-	-		
		es 10 et ory es.	_				
- 1	Easter	n.(1)-Depreciation Method Cod	ce Column (2)-Useful Life Code				
	A 511	aght tire		A. Regiscement	Evangages		
		erged at Acquisition		B. Term of Lease			
	C. Uar	Allowance		C. Esperated sen	vice life		
	Y. Dir	er or more than one method 10		D. As prescribed	ter use allowers	oe by Office of	
1				Management and Budget Circular No. A-21 Y. Other or more than one method 1/			
	Colvins	1 (2)-Property Unit Code		Column (4)-Residual Value Code			
		Marie de la companya del companya de la companya de la companya del companya de la companya de l					
- 1	R 400	widual units are accounted for a plied to groups of dusets with a	emin'	A. Residual value B. Residual value	is not deducted	4	
- 1		vice lives		Y. Other or more	than one meth	ad 1)	
		piled to groups of assets with vi	arying				
		vice lives	120				
	Y. Osh	er or more than one method 3	V.				

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART IV- DEPRECIATION AND USE ALLOWANCES NAME OF REPORTING UNIT
item No.		Item Description
4.1.1	Asset Valuations and Useful in your indirect cost propo financial statements? (Mark A. Yes B. No 1/	Lives. Are the asset valuations and useful lives used sal consistent with those used in the institution's one.)
4.2.0	Fully Depreciated Assets. Is to Federally sponsored agree	a usage charge for fully depreciated assets charged iments or similar cost objectives? (Mark one. If yes, large on a continuation sheet.)
	A Yes B No	
4.3,0	Treatment of Gains and Lossi losses are: (Mark the approp on a continuation sheet.)	es on Disposition of Depreciable Property. Gains and printe line(s) and if more than one is merked, explain
	B. Credited of depreciati Taken into new items	Ŋ
4.4.0	which are capitalized for improvement of capital assets of assets which are capitalizer show the information for the on a continuation sheet the	nter (a) the minimum doller amount of expenditures acquisition, addition, alteration, donation and a superior of the second of the minimum number of expected life years d. If more than one dollar amount or number applies, majority of your capitalized assets, and enumerate dollar amounts and/or number of years for each assets involved which differs from those for the
	Minimum Dollar Amount     Minimum Lite Years	*
4.5.0		re group or mass purchases (initial complement) of fly are less than the capitalization amount indicated e.)
	A Yes 1/ No	
	1/ Describe on a Continuation	n Sheet.

COST ACCOUNTING STANDARDS BOARD PART V- OTHER COSTS AND CREDITS NAME OF REPORTING UNIT DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS tem item Description No. Part V Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to appoisored agreements on the cash basis of accounting fiee, when the leave is taken or pacifi, or on the accrual basis of accounting (when the leave is sarned)? [Mark applicable line(s)] 5.1.0 A. \_\_\_ B. \_\_\_\_ Accrual 1/ 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,) 5.2.0 The credits/receipts are offset against the specific direct or indirect costs to which they relate. The credits/receipts are handled as a general adjustment to the indirect pool. The credits/receipts are treated as income and are not offset against costs. Combination of methods 3/ D. \_\_\_\_ Other 1/ 1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS
REG	DURRED BY PUBLIC LAW 100-679		- FRO THE COSTO
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
Item No.		Item Description	
	Instru	ctions for Part VI	250.110001
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	reasurement and assignment of nefits other than pensions (incli- e. Some organizations may lot to public institutions at the gov at subordinate organization lev- sts at the main campus level its.	uding post retirement cur all of these costs renmental unit level, ets. Still others may
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	sporting unit! does not directly is unation sheet, identify the orga- s. When the costs allocated to d the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	rizational entity that Federally sponsored have access to the t should require that
6.1.0	Pension Plans		
6.1.1	Defined-Contribution Pension plans whose costs are cha applicable line(s) and enter or	Plans. Identify the types and rged to Federally sponsored a umber of plans.	number of pension agreements. (Mark
	Type of Plan		Number of Pass
		oyees participate in eroment Retirement Plan(s)	
	other defined co	TIAA/CREF plan or ntribution plan that n organization not se institution	
	C Institution has it Contribution Plan		_
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation method, the asset valuation method and computations, the amo- zation periods for actuarial gains	be on a continuation hod, the criteria for retization periods for
	1/ Describe on a Continuatio	n Sheet.	

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT Item Description Post Retirement Benefits Other Than Pensions (including post retirement health core 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.) 6.2.0 Z. [ ] Not Applicable Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally aponabred agreements are determined on the cash or accounting. If costs are actived, describe the accounting practices used, including schuaries cost method, the asset valuation method, the criteria for changing actuaries assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) 6.2.1 Self-lissurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) 6.3.0 When accrued (book accrual only)
When contributions are made to a nonforfeitable fund
When contributions are made to a forfeitable fund
When the benefits are paid to an employee
When amounts are paid to an employee welfare plan
Other or more than one method 1/
Not Applicable 6.4.0 Self-insurance Programs (Worker's Compensation, Liability and Casualty Insurance I 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.) When claims are paid or losses are incurred ino provision for reserves. When provisions for reserves are recorded based on the present value of the Sability. When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method. 1/ A. \_\_\_\_

DEFERRED COMPENSATION AND INSURANCE COSTS

c. \_\_\_\_ D. \_\_\_\_

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD PART VI-

1) Describe on a Continuation Sheet.

	DISCLO	ITING STANDARDS BOAR SQURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS		
REC	DUCATION OF THE PROPERTY OF TH	BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	NAME OF REPORTING UNIT		
Item No.	380 400		item Description		
6.4.2	Case Fede	ualty Insurance. Cos erally sponsored agree	its of such self-insurance programs are charged to ments or similar cost objectives: (Mark one.)		
	A.	When I	osses are incurred (no provision for reserves)		
	В.		provisions for reserves are recorded based on ment costs		
	C.	C When provisions for reserves are recorded bas reproduction costs new less observed depreciation   value  excluding the value of land and other indestruct			
	D.	Losses contrac	are charged to fund balance with no charge to its and grants ino provision for reserves)		
	Υ,	Other o	r more than one method 1/		
	Z.	Not Ap	plicable		
	1/ D	escribe on a Continuer	ion Shert		

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-678 EDUCATIONAL INSTITUTIONS	PART VIN CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT			
Item No.		isem Description			
	ADMINISTRATION) C Instru This part should be or group office of an educat administering two or more se and where at least one of the Disclosure Statement. The reporting unit (cer of services provided by the allocated to applicable segri disclosure should over the a	ITRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE IFFICE, AS APPLICABLE. ctions for Part VII ctions for Part VII ctions for part VII properties to the system office or a tional system when that office is responsible for greents, where it allocates its costs to such segments as segments is required to file Parts I through VI of the intral system or group office) should disclose how costs are reporting unit are, or will be, accumulated and lents of the institution. For a contral system office, mile institution. For a contral system office, mile institution. For a proup office, disclosure should			
7.1.0	cover all of the subordinate organizations administered by that group office.  Droanizational Structure.				
	On a continuation sheet, list including hospitals, Federa	all segments of the university or university system, illy Funded Research and Development Centers and Contractor-operated (GOCO) facilities, and lower- y the reporting unit.			
7.2.0	Cost Accumulation and Alleg	adion.			
1	On a continuation sheet, pro	vide a description of:			
		to segments of the university or university system FRDC's, GOCO facilities, etc.), in brief.			
Ì	<ol> <li>How the costs of the :</li> </ol>	services are identified and accumulated.			
	<ul> <li>The basis used to a segments.</li> </ul>	flocate the accumulated costs to the benefitting			
	<li>Any costs that are tran or the intermediate a another segment(s). If</li>	isferred from a segment to the central system office dministrative office, and which are reallocated to none, so state.			
		t fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.			

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	CONTINUATION SHEET		
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
em o	Hem Description		
0.	nem Description		
1			
1			
10			
1			
1			
10			
i i			
1			
1			
10			
1			
10			
1			
13			
E			

	T ADCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT COVER SHEET AND CERTIFICATION EDUCATIONAL INSTITUTIONS				
0.1	Educational Institution				
	(a) Name				
- 1	(b) Street Address				
	(c) City, State and ZIP Code				
	(if applicable)				
0.2	Reporting Unit is: (Mark one.)				
	A Independently Administered Public Institution				
- 1	B. Independently Administered Nonprofit Institution				
- 1	C. Administered as Part of a Public System				
- 1	<ul> <li>D. Administered as Part of a Nonprofit System</li> </ul>				
- 1	E Other (Specify)				
0.3	Official to Contact Concerning this Statement:				
	(a) Name and Titte				
1	(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)				
- 1	(a) Original Statement				
	[b] 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:				

REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	COVER SHEET AND CERTIFICATION
	3200000000000
CEI	RTIFICATION
amended in the case of a Rev the date of certification show accounting practices, as re	est of my knowledge and belief this Statement, rision, is the complete and accurate disclosure as in below by the above-named organization of its co squired by the Disclosure Regulations (48 C unting Standards Board under 41 U.S.C. § 422.
Date of Certification	
- 0	Signature)
cPrin	nt or Type Name)
	(Title)
IS PA	ALSE STATEMENT IN THIS DISCLOSURE ESCRIBED IN
18.0	.S.C. 9 1001

FORM CASE DS 2 (REV 10/94)

RE	DISCLOSURE STATEM DISCLOSURE STATEM QUIRED BY PUBLIC LAW EDUCATIONAL INSTITUT	NT 100-579	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT			
item			item Description			
No.			Part I			
			ranti			
1.1.0	Federally sponso	red agree ark the app	scounting System for recording expenses charged to whents (e.g., contracts, grants and cooperative repriate line(s) and if more than one is marked, explain			
	A Accr	ual				
1	B Modified Accrual Basis 1/					
	C Cash Basis					
	Y Other 1/					
1.2.0	system is: (Mark	one. If B a	ing with Financial Accounting. The cost accounting or C is marked, describe on a continuation sheet the d on memorandum records.)			
	Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)					
1	B	Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)				
	c	Combinat	ion of A and B			
1.3.0	Unaflowable Costs terms and condition	. Costs the	at are not reimbursable as allowable costs under the rally sponsored agreements are: [Mark one]			
	A. Speci accou	fically iden inting reco	tified and recorded separately in the formal financial rds. ${\bf J}/$			
	Identified in separately maintained accounting records or workpapers.  1/					
	<ol> <li>Identifiable through use of less formal accounting techniques that permit audit verification. 1/</li> </ol>					
	D Combination of A, B or C 1/					
	E Determinable by other means. 1/					
	1/ Describe on a C	ontinuatio	n Sheet.			

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART I - GENERAL INFORMATION NAME OF REPORTING UNIT				
tem No.		Item Description				
1.3.1	and indirect expense pool, e	y associated costs are treated in each allocation base e.g., when allocating costs to a major function or direct cost rates; or, when a central office or group				
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	regulations which influence th	identify on a continuation sheet any State laws or e-institution's cost accounting practices, e.g., State and any applicable statutory limitations or special costs.				
	1/ Describe on a Continuation	Sheet,				

FORM CASE DS-2 (REV 10/94)

7.5

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART #- DIRECT COSTS NAME OF REPORTING UNIT			
No.		Item Description			
		ADMINISTRATION CONT.			
	Instru	ctions for Part II			
	to Federally sponsored agree is expected that the disclos- 9903.302-1) for classifying	sclose what costs are, or will be, charged directly iments or similar cost objectives as Direct Costs. It ad cost accounting practices (as defined at 48 CFR costs either as direct costs or indirect costs will be sits incurred by the reporting unit.			
2.1.0	1.0 Criteria for Determining How Costs are Changed to Faderally Spot Agreements or Similar Cost Objectives. (For all major categories of cost each major function or activity such, as instruction, organized research, sponsored activities and other institutional activities, describe on a contin sheet, your criteria for determining when costs incurred for the same purpilike circumstances, are treated either as direct costs only or as indirect cost with respect to final cost objectives. Particular emphasis should be placificens of cost that may be treated as either direct or indirect costs (e.g., Sur Materials, Salaires and Wages, Fringe Benefits, etc.) depending upon the prior of the activity involved. Separate explanations on the criteria governing direct cost category identified in this Part III are required. Also, list and explanations are 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	Method of Charging Direct M and if more than one is mark	aterials and Supplies. (Mark the appropriate line(s) od, explain on a continuation sheet.)			
2.3.1	Direct Purchases for Projects	are Charged to Projects at:			
2.3.2	Inventory Requisitions from Central or Common, Institution-owned Inventory. (Identify the inventory valuation method used to charge projects):				
	A. First In, Fi B. Lest In, Fi C. Average C D. Predeterm Y. OtherIsl Z. Nor Applic	rst Out Octs 1/ ined Costs 1/ 1/ able			

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART IF DIRECT COSTS NAME OF REPORTING UNIT					
Item No.		Item Description	1 3500				
2.4.0	Description of Direct Person with Federally sponsored ag continuation sheet the perso fringe benefits costs, if any, are charged as direct person	reements or similar nal services compen within each major ins	cost obje sation cos	atives. (C	escribe on a ng applicable		
2.5.0	Method of Charging Direct S each Direct Personal Service direct salary and wage cost objectives. If more than o continuation sheet, the appli	s Category to identi s to Federally spons ne line is marked in	fy the me lored agre a s colum	thod(s) us ements or	ed to charge similar cost		
		Feculty (11)	Ect Personal Starr (2)	Services Care Students (3)	2272 Other 3/ (4)		
	Payroll Distribution Meth (Individual time card/actu- hours and rates)		-		-		
	<ul> <li>B. Plan - Confirmation (Budg planned or assigned work activity, updated to refler significant changes)</li> </ul>				-		
	<ul> <li>C. After-the-fact Activity Re (Percentage Distribution- employee activity)</li> </ul>		4111111	STILL			
	<ol> <li>Multiple Confirmation Re (Employee Reports prepa each academic term, to account for employee's activities, direct and indi charges are certified sep</li> </ol>	red	(8776)	575			
	Y. Other(s) 1/	-	<u></u>	<u></u>			
	1/ Describe on a Continuation	on Sheet.					

	ACCOUNTING STANDARDS BOARD	PART II- DIRECT COSTS
DEC	DISCLOSURE STATEMENT BUILDED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
E	DUCATIONAL INSTITUTIONS	
tem		tiem Description
No.		nem Description
	V=70-70-0-70-0-70-0-70-0-70-0-70-0-70-0-	
2.5.1	Salary and Wage Cost Distri	bution Systems.
	by all employees compensa- continuation sheet, the types	r activity, are the methods marked in Item 2.5.0 user ted by the reporting unit? (If "NO", describe on a of employees not included and describe the methods te their salary and wage costs to direct and indirect
	Yes	
	No	
2.5.2	Salary and Wage Cost Accus	mulation System.
	specific accounting records record the share of the total s direct (Federally sponsored objectives) and indirect act	or activity, describe, on a continuation sheet, the or memorandum records used to accumulate and alary and wage costs attributable to each employee's projects, non-sponsored projects or similar cost initiaes. Indicate how the salary and wage cost with the payroll data recorded in the institution's !
2.6.0	sponsored agreements or si sheet all of the different type as direct costs, e.g., actual sabbatical leave, premium p	Benefits Costs. All fringe benefits that are s and wages and are charged directly to Federally milar cost objectives. [Describe on a continuation is of fringe benefits which are classified and charge or accrued costs of vacation, holidays, sick leave, lay, social security, pension plans, post-retirement health insurance, training, tuition, tuition remission.
2.6.1	each type of fringe benefit on allocated (for definitions, Se	nge Benefits. (Describe on a continuation sheet, how st identified in item 2.6.0. is measured, assigned and e 9903.302-1]; first, to the major functions (e.g.
	instruction, research); and, t within each function.)	then to individual projects or direct cost objectives

	OSCLOSURE STANDARDS BOARD	PART II- DIREC						
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT						
No.		Item Description	on					
2.8.0	Cost Transfers. When Federare credited for cost transfer amount for direct personal stindirect costs always based rate, indirect costs always based rate, indirect costs original (Consider transactions when cost accounting periods). If how the credit differs from a	rs to other projectivities, material on the same a like used to challe the original challengers if "?	ects, grants of is, other dire mount(s) or inge or alloo herge and the vo", explain	or contracts ct charges a rate(s) (e.g. ate costs to e credit occi	, is the credit and applicable direct labor the project or in different			
	Yes No							
2,9.0	Interorganizational Transfers supplies, and services which of the educational institution indicate the basis used by interorganizational transfers sponsored agreements or sil in a column, explain on a column.	are, or will be to n. (Mark the a you as transfe or materials, nilar cost object	ansferred to appropriate li ree to char supplies, ar tives, If more	you from ot ne(s) in eac ge the cos nd services	her segments ch column to t or price of to Federally			
			Materials (1)	Supplies  21	Services (2)			
	<ul> <li>At full cost excluding ind costs attributable to grou central office expenses.</li> </ul>		-	777	-			
	<ul> <li>At full cost including indi- costs attributable to grou- central office expenses.</li> </ul>	ip or	8778	-	S-0			
	C. At established catalog or price or prices based on competition.	market adequate		-	-			
	Y. Otherisi 1/		-					
	<ol> <li>Interorganizational transf not applicable</li> </ol>	lers are	_	-	-			
	1/ Describe on a Continuation	on Sheet.						

FORM CASB DS-2 (REV 10/94)

11.4

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
Item No.		item Description
	Institutions should dis- identified and accumulated indepticable indirect cost pools activity, how service center of specific indirect cost pools ar rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocation space of the specific space of the space of the specific space of the specific space of the space of	in Base Codes are provided for use in connection with: ation sais Cost Basis linge Benefits thead count( full-time equivalent basis) read count( jul-time equivalent basis) room and work performed  eparate Cost Groupings) 1/
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense tion base(s) used.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III: INDIRECT COSTS NAME OF REPORTING UNIT				
Item No.		tiem Descript	ion			
3.1.0	Indirect Cost Categories - Accumulation and Allocation. This item the identification, accumulation and allocation of all indirect of institution. (Under the column heading, "Accumulation Method," in "No" to indicate if the cost elements included in each indirect cost identified, recorded and accumulated in the Institution's formal account if "No," describe on a continuation sheet, how the cost elements in indirect cost category are identified and accumulated. Under the col "Allocation Base," enter one of the allocation base codes A through indicate the basis used for allocating the accumulated costs of each category to other applicable indirect cost categories, indirect cost institutional activities, specialized service facilities and other ser Under the column heading "Allocation Sequence," insert 1, 2, or 3 of the first three indirect cost categories to indicate the sequence of process. If cross-allocation techniques are used, insert "CA." If an category listed in this section is not used, insert "NA."					
	Indicest Cost Category		Accumulation Method	Allocation Base Code	Arecasen Sequence	
	(a) Depreciation/Use Allowa Building Equipment Capital Improvements to Interest 1/		Ξ	Ξ		
	(b) Operation and Maintenan	nce			_	
	(c) General Administration a Expense	nd General	_	_	-	
	(d) Departmental Administra	ition	-	_		
	(e) Sponsored Projects Adm	mistration	4	-		
	(f) Library		-			
	(g) Student Administration a	and Services		to a contract		
	(h) Other 1/		_			
	1/ Describe on a Continuation	on Sheet.				

FORM CASE DS-2 (REV 10/94)

REC	DISCLO	ITING STANDARDS BOARD SURE STATEMENT BY PUBLIC LAW 100-679 DNAL INSTITUTIONS	PART III- INDIR			SIFT	20405		9-389
tem Vo.			Item Description	on.				1000	
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical or remission are porting "specialized service faci- is identified below shoot reflisted. The column nu- ride the codes. Explain ged to users on a basis of not applicable.]	r administrative unit. Service Co- lities" defined id d be inserted on mbers corresport on a Continuate ther than usage	serventers of the of the of the	ices pris included to the parties of	imarily le "rect of Cir riate lin agraph any o ces. Er	for the harge of cular he for it is listed if the hiter "Z	A-21. Wach so below serviced in Co	efit of s" and (The ervice w that es are olumn
				111	121	131	(4)	(5)	161
	fal.	Scientific Computer D	perations	-	_	-	_	_	_
	161	Business Data Process	ing						
	(c)	Animal Care Facilities						-	
	(d) Other Service Centers Annual Operating Budg exceeding \$1,000,000 that generate significant charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below, use a Continual Sheet, if necessary)	gets ) or nt							
			-	$\rightarrow$		-	-	-	
	m	Categore Code: Use code "A" objectives; code "B" if billed or to both direct and indirect cos	nly to and rect cost as	costs	are billed as or india	only as a	Sirect co geots, co	pps of fa	rai cost d bileo
	(2)	Butter Cods: Code "A" - center receives an afactation of all applicable indirect costs: Code "B" partial allocation of interect costs. Code "C" - no allocation of interect costs.  @aing Rate Code: Code "A" - being rates are based an increasing costs; Code "B" - rates are based on a process costs; Code "A" - being rates based on a commission of historical and particular costs. Code "C" - making are based on a commission of historical and particular costs. Code "C" - beings are based on the actual costs of the bring period. Code "V" - giver lengthin as a Commission Sheet.						.8	
	a							G0576	
	(4)	User Charges Code: Code "A users are charged at different							1204
	150	Actual Costs vs. Broomuss Co (expenditures) at least annually annually.	age: Code "A" - bi Code "8" - billings i	lings ore con	revenues opered to	are cor actual co	mpared in	to actua frequent	COSTS By IRBN
	101	Variance Code: Code "A" - A las bred to or chargest; Code " Luture periode; Code "C" - an other lexiplain on a Contingation	'B" — variances are crucial variances are ch	arried	toneard!	es ediusit	monts to	billing.	rare or

	DISCLOSURE STATEMENT	PART III- INDIRECT COSTS
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
em o.		Item Description
3.3.0	Indirect Cost Pools and Alloc	ation Bases
	costs, excluding service ce accumulated indirect costs objectives within each major pools, enter the applicable Al	ist pools established for the accumulation of indirect neers, and the allocation bases used to distribute to Federally sponsored agreements or similar cost function or activity. For all applicable indirect cost location Base Code A through P. Y. or Z. to indicate g accumulated pool costs to Federally sponsored bjectives.)
	Indirect Cost Pleas	Allegates Base Cede
	A, Instruction	
	On-Campus Off-Campus Other 1/	
	B. Organized Research	
Ì	On-Campus Off-Campus Other 1/	
1	On-Campus	
-	Off-Campus Other 1/	<del></del>
	D. Other Institutional Activit	ies 1
3.4.0	and 3.2.0, describe on a cont	<u>Pools</u> . (For each pool identified under Items 3.1.0 inuation sheet the major organizational components, d elements of cost included.)
	1) Describe on a Continuation	n Sheet.

	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS
	QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
Item No.		Item Description
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total di of direct cost identified in Pa salaries and wages, fringe be costs over first 425,000. Who or excluded. Specify the ben objectives are excluded from alternate allocation method u- is based on Cost Analysis Stu- methods and techniques app	ases. (For each allocation base code used in items is continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements it. II. Direct Costs, that are included, e.g., materials, marist, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included efficting functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base
3.6.0	used, and the frequency of e Allocation of Indirect Costs to Are appropriate direct costs of	sch recurring study .  o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully
	1/ Describe on a Continuatio	n Sheet.

REC	DISCLO	ITING STANDARDS BOARD ISURE STATEMENT BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	PART IV- DEPE	ECIATION AND L	JSE ALLOWA	NCES				
No.	-834		Item Descript	ion						
8-11		Part IV								
4.1.0	Depreciation Charged to Federally Sponsored Agreements or Similar Co Objectives. (For each asset category Sisted below, enter a code from A through in Column (1) describing the method of depreciation; a code from A through in Column (2) describing the basis for determining useful life; a code from through C in Column (3) describing how depreciation methods or use allowand are applied to property units; and Code A or B in Column (4) indicating whether not the estimated residual value is deducted from the total cost of deprecial assets. Enter Code Y in each column of an asset category where another or me than one method applies. Enter Code Z in Column (1) only, if an asset categor is not applicable.)									
		Asset Cateagre	Depreciation Method (1)	Useful Life (2)	Property Unit (2)	Mesicket Value (4)				
	Call	Land Improvements								
	(b) Buildings (c) Building Improvements (d) Less-hold Improvement (e) Equipment (f) Furniture and Fixtures (g) Automobiles and Truch (h) Tools (ii) Enter Code Y on this ii if other asset categorie are used and enumerat on a continuation shee each such asset categorie and the applicable codi (Otherwise enter Code		-	_						
1		5								
1					-					
		KS								
- 1				-	-					
		es 16 et ory es.	_							
1	Eplumn (1)-Depreciation Method Code			Column (2)-Useful Life Code						
1	8. fs C. Us	reight Line perced at Acquisition is Allowance her or more than one method <u>1</u> /		A. Regiscement Experience     B. Term of Lease     C. Essensied service life     D. As prescribed for use allowance by Office of     Management and Budget Curtuse No. A-21     V. Other or more titled in one method in						
	Colum	n (2)-Property Unit Code		Column (4)-Resid	fuel Value Code	6				
	B. Ap 50 C. Ap 50	fividual units are accounted for a plied to groups of assets with a ryles lives piled to groups of assets with w ryles lives her or more than one method. 3	imilar arying	A. Residual value B. Residual value Y. Other or more	is not deducte	d				
	3/ De	scribe on a Continuation Sheet.								

FORM CASS DS-2 (REV 10/94)

REC	ACCOUNTING STANDARDS BOAF DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 DUICATIONAL INSTITUTIONS	PART IV- DEPRECIATION AND USE ALLOWANCES		
item				
No.		Item Description		
4.1.1	Asset Valuations and Use in your indirect cost profinancial statements? (M. A. Yes B. No 1/	ful Lives. Are the asset valuations and useful lives user sposal consistent with those used in the institution? ark one.)		
4.2.0	to Federally sponsored ag	Is a usage charge for fully depreciated assets charged reements or similar cost objectives? (Mark one. If yes charge on a continuation sheet.)		
	A. Yes			
	B. No			
4.3,0	Treatment of Gains and Lo losses are: IMark the app on a continuation sheet.)	isses on <u>Disposition of Depreciable Property</u> . Gains and propriate line(s) and if more than one is marked, explain		
	A. Exclud	ed from determination of sponsored agreement costs		
- 1	B. Credito	Credited or charged currently to the same pools to which the depreciation of the assets was originally charged		
1	new its	into consideration in the depreciation cost basis of the ems, where trade-in is involved counted for separately, but reflected in the depreciation		
1	reserve	e account		
- 1	Y. Otheric			
	Z Not ap	plicable		
4.4.0	which are capitalized fi improvement of capital as of assets which are capital show the information for on a continuation sheet t	(Enter Ia) the minimum doller amount of expenditures or acquisition, addition, alteration, donation and lets, and (b) the minimum number of expected life years ized. If more than one dollar amount or number applies, the mighrity of your capitalized assets, and enumerate the dollar amounts and/or number of years for each of assets involved which differs from those for the		
	Minimum Dollar Am     Minimum Life Years			
4.5.0	Group or Mass Purchase, similar items, which individ- above, capitalized? (Mark	Are group or mass purchases unitial complement of fuelly are less than the capitalization amount indicated one.)		
1	A. Yes 1/			
	B. No			
	1/ Describe on a Continue	tino Sheet		

COSTA	DISCLOSURE STANDARDS	
	UIRED BY PUBLIC LAW 10 DUCATIONAL INSTITUTION	0-679 NAME OF REPORTING UNIT
tem		
io.		item Description
		Part V
5.1.0	sabbatical leave cost (i.e., when the leave	Leave Costs. Do you charge vacation, sick, holiday and is to apprepared agreements on the cash basis of accounting is (aken or paid), or on the accrual basis of accounting (when [Mark applicable line(s)]
	A C	ash
	В А	ccrual 1/
5.2.0	as defined in Section purchase discounts.	This item is directed at the treatment of "applicable credits". C of OMB Circular A-21 and other incidental receipts (e.g., insurance refunds, library fees and fines, parking fees, etc.), notipal types of credits and incidental receipts the institution randled.)
		he credits/receipts are offset against the specific direct or direct costs to which they relate.
1		he credits/receipts are handled as a general adjustment to the direct pool,
		he credits/receipts are treated as income and are not offset painst costs.
- 1	D C	ombination of methods 3/
	Y 0	ther 1/
1		
	3/ Describe on a Con	tinuation Sheet.

FORM CASS DS-2 (REV 10/94)

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS
REC	DURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
Item No.		Item Description	
	Instru	ctions for Part VI	
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incl. e. Some organizations may in- for public institutions at the gov at subordinate organization lav- ets at the main campus level its.	uding post retirement cur all of these costs rernmental unit level, sets. Still others may
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	eporting unit! does not directly i nuation sheet, identify the orga- ics. When the costs allocated to do the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	nizational entity that Federally sponsored have access to the t should require that:
6.1.0	Pension Plans		
6.1.1		Plans. Identify the types and irged to Federally sponsored a umber of plans.	
	Type of Plan		Number of Plans
	A Institution empk State/Local Gov	oyees participate in eroment Retirement Plants)	
	other defined co	TIAA/CREF plan or intribution plan that in organization not ne institution	8 <u>-1-</u> 3
	C Institution has it Contribution Plan		_
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation met has and computations, the amo issting periods for actuarial gains	be on a continuation hod, the criteria for extization periods for
	1/ Describe on a Continuatio	n Sheet.	

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED 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	core benefits) (PRBs). (identi- are charged to Federally spo	her Than Pensions (including post retirement healt fy on a continuation sheet all PRB plans whose cost insored agreements. For each plan listed, state th approximate number and type of employees covere		
6.2.1	PRB costs charged to Federal or accrual basis of accounts practices used, including act criteria for changing actuaria	Costs. (On a continuation sheet, indicate whether by sponsored agreements are determined on the cast ng. If costs are eccrued, describe the accounting usual cost method, the asset valuation method, the assumptions and computations, the amortization the amortization periods for actuarial gains am y.)		
6.3.0	Self-Insurance Programs (Emp programs are charged to Feder (Mark one.)	playee Group Insurance). Custs of the self-insurance rally sponsored agreements or similar cost objectives		
	B. When contribute C. When contribute D. When the benefit E. When amounts a	sook accrual only!  ans are made to a nontorfeltable fund  ons are made to a forfeltable fund  to are paid to an employee  are paid to an employee welfare plan  an one method. 1/		
6.4.0	Self-insurance Programs (Vinsurance.)	Vorker's Compensation, Liability and Casualty		
6.4.1	Worker's Compensation and L charged to Federally sponsore	iability. Costs of such self-insurance programs are diagraements or similar cost objectives: (Mark one.)		
	B. When provisions of the Sability	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value		
	D Undiscounted val.	for reserves are recorded based on the full or ue, as contrasted with present value, of the liability set aside or contributions are made to a fund an one method $1l'$		
	1/ Describe on a Consinuation	Sheet.		

COST		TING STAND	ARDS BOARD	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS
REC	UIRED I	BY PUBLIC LA	W 100-679	
tem T	DUCATI	ONAL INSTITU	TIONS	NAME OF REPORTING UNIT
Nb.				item Description
6.4.2	Case Fede	ualty Insura erally sponse	nce. Costs ored agreeme	of such self-insurance programs are charged to ents or similar cost objectives: (Mark one.)
	A.		When los	ses are incurred (no provision for reserves)
	В.	-	When pr replaceme	rovisions for reserves are recorded based or ent-costs
	C.	-	reproduct	rovisions for reserves are recorded based on tion costs new less observed depreciation (market cluding the Value of land and other indestructibles.
	D.	1	Losses a contracts	re charged to fund balance with no charge to and grants ind provision for reserves)
1	Υ,		Other or r	more than one method 1/
	z.		Not Apple	cable
	1/ D	escribe on a	Continuation	n Sheet.

0081	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VII. CENTRAL SYSTEM OR GROUP EXPENSES	
RE	QUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT	
	EDUCATIONAL INSTITUTIONS		
No.		hem Description	
		Description.	
		TRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE FFICE, AS APPLICABLE.	
8	Instruc	ctions for Part VII	
	group office of an educati administering two or more se-	impleted only by the central system office or a onal system when that office is responsible for grients, where it allocates its costs to such segments segments is required to file Parts I through VI of the	
	of services provided by the allocated to applicable segme disclosure should cover the er	tral system or group office) should disclose how costs reporting unit are, or will be, accumulated and ents of the institution. For a contral system office, this institution. For a group office, disclosure should reganizations administered by that group office.	
7.1.0	Organizational Structure.		
	including hospitals, Federal	all segments of the university or university system, by Funded Research and Development Centers ad Contractor-operated (GOCO) facilities, and lower- the reparting unit.	
7.2.0	Cost Accumulation and Alleg	stion.	
1	On a continuation sheet, provide a description of		
	<ul> <li>The services provided including hospitals, FF</li> </ul>	to segments of the university or university system RDC's, GOCO facilities, etc.), in brief.	
ì	8. How the costs of the s	ervices are identified and accumulated.	
	<li>C. The basis used to all segments.</li>	locate the accumulated costs to the benefitting	
	<ul> <li>Any costs that are trans or the intermediate ad another segment(s). If</li> </ul>	sferred from a segment to the central system office lministrative office, and which are reallocated to none, so state.	
		fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.	

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 (if applicable) Reporting Unit is: (Mark one.) 0.2 A. Independently Administered Public Institution
B. Independently Administered Nonprofit Institution
C. Administered as Part of a Public System
D. Administered as Part of a Nonprofit System
E. 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) | Driginal Statement | 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 CASE DS-2 (REV 10/94)

REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	COVER SHEET AND CERTIFICATION
	3200000000000
CEI	RTIFICATION
amended in the case of a Rev the date of certification show accounting practices, as re	est of my knowledge and belief this Statement, rision, is the complete and accurate disclosure as in below by the above-named organization of its co squired by the Disclosure Regulations (48 C unting Standards Board under 41 U.S.C. § 422.
Date of Certification	
- 0	Signature)
cPrin	nt or Type Name)
	(Title)
IS PA	ALSE STATEMENT IN THIS DISCLOSURE ESCRIBED IN
18.0	.S.C. 9 1001

FORM CASE DS 2 (REV 10/94)

RE	DISCLOSURE STATEM DISCLOSURE STATEM QUIRED BY PUBLIC LAW EDUCATIONAL INSTITUT	NT 100-579	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT
item			item Description
No.			Part I
			ranti
1.1.0	Federally sponso	red agree ark the app	scounting System for recording expenses charged to whents (e.g., contracts, grants and cooperative repriate line(s) and if more than one is marked, explain
	A Accr	ual	
1	B Mod	fied Accru	al Basis 1/
	C Cash	Basis	
	Y Othe	1/	
1.2.0	system is: (Mark	one. If B a	ing with Financial Accounting. The cost accounting or C is marked, describe on a continuation sheet the d on memorandum records.)
	A	Integrater accounts	d with financial accounting records (Subsidiary cost are all controlled by general ledger control accounts.)
1	B	Not integrated accumula	rated with financial accounting records (Cost data are tild on memorandum records.)
	c	Combinat	ion of A and B
1.3.0	Unaflowable Costs terms and condition	. Costs the	at are not reimbursable as allowable costs under the rally sponsored agreements are: [Mark one]
	A. Speci accou	fically iden inting reco	tified and recorded separately in the formal financial rds. ${\bf J}/$
	B identi	Ged in sepa	rately maintained accounting records or workpapers.
	C Identi permit	liable throu audit veri	ugh use of less formal accounting techniques that fication. $\underline{1}/$
	D Combination of A, B or C 1/		
	E Deter	ninable by	other means. 1/
	1/ Describe on a C	ontinuatio	n Sheet.

RE	DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT
tem No.		Item Description
1.3.1	and indirect expense pool, e	y associated costs are treated in each allocation base e.g., when allocating costs to a major function or direct cost rates; or, when a central office or group
1.4.0	agreements, e.g., 7/1 to 6/3	(Specify the twelve month ion end reporting of costs under Federally sponsored . If the cost accounting period is other than the for financial accounting and reporting purposes, ontinuation sheet.)
1.5.0	regulations which influence th	identify on a continuation sheet any State laws or e-institution's cost accounting practices, e.g., State and any applicable statutory limitations or special costs.
	1/ Describe on a Continuation	Sheet,

FORM CASE DS-2 (REV 10/94)

7.5

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART #- DIRECT COSTS NAME OF REPORTING UNIT
No.		Item Description
		ADMINISTRATION CONT.
	Instru	ctions for Part II
	to Federally sponsored agree is expected that the disclos- 9903.302-1) for classifying	sclose what costs are, or will be, charged directly iments or similar cost objectives as Direct Costs. It ad cost accounting practices (as defined at 48 CFR costs either as direct costs or indirect costs will be sits incurred by the reporting unit.
2.1.0	Agreements or Samilar Cost each major function or actis sponsored activities and oth sheet, your criteria for detern like circumstances, are treate with respect to final cost of items of cost that may be tre Materials, Salaries and Wage of the activity involved. Se	ow Costs are Changed to Faderally Sponsored Objectives. (For all major categories of cost under rity such, as instruction, organized research, other ar institutional activities, describe on a continuation mind either as direct costs only or as indirect costs only operatives. Particular emphasis should be placed on ated as either direct or indirect costs (e.g., Supplies, s. Fringe Benefits, etc.) depending upon the purpose parate explanations on the criteria governing each d in this Part III are required. Also, list and explain if the specified criteria.)
2.2.0	Federally sponsored agreem	All materials and supplies directly identified with ents or similar cost objectives. Describe on a pal classes of materials which are charged as direct
2.3.0	Method of Charging Direct M and if more than one is mark	aterials and Supplies. (Mark the appropriate line(s) od, explain on a continuation sheet.)
2.3.1	Direct Purchases for Projects	are Charged to Projects at:
2.3.2	Inventory Requisitions from (Identify the inventory valuati	Central or Common, Institution-owned Inventory, on method used to charge projects):
	A. First In, Fi B. Lest In, Fi C. Average C D. Predeterm Y. OtherIsl Z. Nor Applic	rst Out Octs 1/ ined Costs 1/ 1/ able

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART II- DIRECT CO.			
Item No.		Item Description	1 3500		
2.4.0	Description of Direct Person with Federally sponsored ag continuation sheet the perso fringe benefits costs, if any, are charged as direct person	reements or similar nal services compen within each major ins	cost obje sation cos	atives. (C	escribe on a ng applicable
2.5.0	Method of Charging Direct S each Direct Personal Service direct salary and wage cost objectives. If more than o continuation sheet, the appli	s Category to identi s to Federally spons ne line is marked in	fy the me lored agre a s colum	thod(s) us ements or	ed to charge similar cost
		Feculty (11)	Starr (2)	Services Care Students (3)	2272 Other 3/ (4)
	Payroll Distribution Meth (Individual time card/actu- hours and rates)		-		-
	<ul> <li>B. Plan - Confirmation (Budg planned or assigned work activity, updated to refler significant changes)</li> </ul>				-
	<ul> <li>C. After-the-fact Activity Re (Percentage Distribution- employee activity)</li> </ul>		4111111	STILL	
	<ol> <li>Multiple Confirmation Re (Employee Reports prepa each academic term, to account for employee's activities, direct and indi charges are certified sep</li> </ol>	red	(8776)	575	
	Y. Other(s) 1/	-	<u></u>	<u></u>	
	1/ Describe on a Continuation	on Sheet.			

	DISCLOSURE STATEMENT	PART II- DIRECT COSTS	
REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT	
E	DUCATIONAL INSTITUTIONS		
tem		tiem Description	
No.		nem Description	
	V=70-70-0-70-0-70-0-70-0-70-0-70-0-70-0-		
2.5.1	Salary and Wage Cost Distri	bution Systems.	
	by all employees compensa- continuation sheet, the types	r activity, are the methods marked in Item 2.5.0 user ted by the reporting unit? (If "NO", describe on a of employees not included and describe the methods te their salary and wage costs to direct and indirect	
	Yes		
	No		
2.5.2	Salary and Wage Cost Accur	mulation System.	
	specific accounting records record the share of the total s direct (Federally sponsored objectives) and indirect act	or activity, describe, on a continuation sheet, the or memorandum records used to accumulate and alary and wage costs attributable to each employee's projects, non-sponsored projects or similar cost initiaes. Indicate how the salary and wage cost with the payroll data recorded in the institution's !	
2.6.0	sponsored agreements or si sheet all of the different type as direct costs, e.g., actual sabbatical leave, premium p	Benefits Costs. All fringe benefits that are s and wages and are charged directly to Federally milar cost objectives. [Describe on a continuation is of fringe benefits which are classified and charge or accrued costs of vacation, holidays, sick leave, lay, social security, pension plans, post-retirement health insurance, training, tuition, tuition remission.	
2.6.1	each type of fringe benefit on allocated (for definitions, Se	nge Benefits. (Describe on a continuation sheet, how st identified in item 2.6.0. is measured, assigned and e 9903.302-1]; first, to the major functions (e.g.	
	instruction, research); and, t within each function.)	then to individual projects or direct cost objectives	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART II- DIRECT COSTS				
	DUCATIONAL INSTITUTIONS	NAME OF REPO	ORTING UNIT			
No.		Item Descript	ion			
2.8.0	Cost Transfers. When Federare credited for cost transfer amount for direct personal stindirect costs always based rate, indirect costs always based rate, indirect costs original (Consider transactions when cost accounting periods). If how the credit differs from a	rs to other pro- ervices, materi- on the same By used to ch e the original of Mark one , if "	jects, grants of als, other dire amount(s) or large or alloc tharge and the "No", explain	or contracts ct charges a rate(s) (e.g. ate costs to e credit occ	, is the credit and applicable direct labor the project or in different	
	Yes No					
2,9.0	Interorganizational Transfers supplies, and services which of the educational institution indicate the basis used by interorganizational transfers sponsored agreements or sin in a column, explain on a co-	are, or will be to n. (Mark the you as trans or materials, nilar cost object	transferred to appropriate li fered to char supplies, ar ctives, If mor	you from ot nelst in ea- ge the cos nd services	her segments ch column to t or price of to Federally	
			Materials (1)	Supplies (2)	Services (2)	
	<ul> <li>At full cost excluding ind costs attributable to grou central office expenses.</li> </ul>		_	-	-	
	<ul> <li>At full cost including indi- costs attributable to grou- central office expenses.</li> </ul>	ip or	97.39	-	S-0	
	C. At established catalog or price or prices based on competition.	market adequate			-	
	Y. Otherisi 1/		-			
	<ol> <li>Interorganizational transi not applicable</li> </ol>	lers are	_	_	-	
	1/ Describe on a Continuation	on Sheet.				

FORM CASB DS-2 (REV 10/94)

11.4

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
Item No.		item Description
	Institutions should dis- identified and accumulated indepticable indirect cost pools activity, how service center of specific indirect cost pools ar rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocation space of the specific space of the space of the specific space of the specific space of the space of	in Base Codes are provided for use in connection with: ation sais Cost Basis linge Benefits thead count( full-time equivalent basis) read count( jul-time equivalent basis) room and work performed  eparate Cost Groupings) 1/
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense tion base(s) used.

COST ACCOUNTING STANDARDS SCARD DISCLOSURE STATEMENT REDUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS NAME OF REPORTING UNIT				
Item No.		tiem Descript	ion			
3.1.0	Indirect Cost Categories - At the identification, securable institution. Under the column - No" to indicate if the cost is identified, recorded and accur if "No," describe on a continuindirect cost category are ide "Allocation Base," enter one indicate the basis used for allocategory to other applicable institutional activities, specified the column heading." of the first three indirect cost process. If cross-allocation to category listed in this section.	ation and allo on heading, "A elements inclu- mulated in the I uustion sheet, I uustion sheet, I of the allocatio locating the ac indirect cost alized service Allocation Seg categories to eschniques are	caston of all coumulation in ded in each in nestitution's for tow the cost turnulated. Upon base codes coumulated or categories, in facilities and uence," insent in used, insent in used, insent in used, insent in the country in the the the the the the the the	Method," Idirect coursel acco elements nder the c A throughts of each direct coursel acco in the c A throughts of each direct coursel acco in the c A throughts of each direct coursel acco in the c A throughts of each direct coursel accounts of each accounts of	insert "Yes" or a category are unting system. included in the obumn heading h P, Y, or Z, to h indirect cost to pools, other envice centers. 3 next to each the allocation	
	Indicest Cost Category		Accumulation Method	Allocation Base Code	Arecasen Sequence	
	(a) Depreciation/Use Allowa Building Equipment Capital Improvements to Interest 1/		Ξ	Ξ		
	(b) Operation and Maintenan	nce			_	
	(c) General Administration a Expense	nd General	_	_	-	
	(d) Departmental Administra	ition	-	_		
	(e) Sponsored Projects Adm	mistration	4	-		
	(f) Library		-			
	(g) Student Administration a	and Services		to a contract		
	(h) Other 1/		-			
	1/ Describe on a Continuation	on Sheet.				

FORM CASE DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS NAME OF REPORTING UNIT							
tem Vo.	Item Description								
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical or remission are porting "specialized service faci- is identified below shoot reflisted. The column nu- ride the codes. Explain ged to users on a basis of not applicable.]	r administrative unit. Service Co- lities" defined id d be inserted on mbers corresport on a Continuate ther than usage	serventers in Se the id to ion S of th	ices pris included to the parties of	imarily le "rect of Cir riate lin agraph any o ces. Er	for the harge of cular he for it is listed if the hiter "Z	A-21. Wach so below serviced in Co	efit of s" and (The ervice w that es are olumn
				111	121	131	(4)	(5)	161
	fal.	Scientific Computer D	perations	-	_	-	_	_	_
	161	Business Data Processing							
	(c)	Animal Care Facilities						-	
	Idi Other Service Centers Annual Operating Bud, exceeding \$1,000,000 that generate significa charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continua Sheet, if necessary)		gets ) or nt						
				-	$\rightarrow$		-	-	-
	m	(1) Category Code: "the code "A" if the service center code are billed only as direct code of the folial only to indirect code configuration of the billed only to indirect code configuration of violences out direct lend edition code objectives.						rai cost d bileo	
	(2) Sustan Code: "A" - center recovers on efficision of all applicable indirect costs; Code "8" - partial allocation of injerect costs; Code "C" - no aflocation of indirect costs.								
	(8) <u>Réving Rate Code</u> : Code "A" — being rates are based an insterior costs; Code "B" — rates are based the presented costs; Code "C" — rates are based on a gambracion of historical and projected costs; Code "D" — billings are based on the actual costs of the billing period; Code "Y" — other texplain an a Continuation Sheet).								
	(4) <u>User Charges Code</u> : Code "A" – all users are charged at the same billing rates; Code "B" – some users are charged at different rates than other users depolain on a Construction Sheet.								
	(8) Actual Costs vs. Reconvers. Code: "A" — brings devertuest are compared to actual costs insperiences at least annually. Code "8" — brings are compared to actual costs insperiely than annuals.								
	161 Variance Code: Code "A" - Annual variances between hilled and actual casts are presented to user 16 Oradis or chargest; Code "B" - variances are carried toward as adjustments to billing rate of lature periods; Cade "C" - annual variances are charged or credited to indirect costs; Code "f" - other lengths on a Communical Repet.					rare or			

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 103-679		PART III- INDIRECT COSTS NAME OF REPORTING UNIT			
and the same of th	DUCATIONAL INSTITUTIONS				
tem ko.		Item Description			
3.3.0	Indirect Cost Pools and Allocation Bases				
	costs, excluding service ce accumulated indirect costs objectives within each major pools, enter the applicable Al	ist pools established for the accumulation of indirect neers, and the allocation bases used to distribute to Federally sponsored agreements or similar cost function or activity. For all applicable indirect cost location Base Code A through P, Y, or Z, to indicate g accumulated pool costs to Federally sponsored bjectives.)			
	Indexet Cost Poels	Association Base Code			
	A. Instruction				
	On-Campus				
- 1	Off-Campus Other 1/				
	Other 1r				
	B. Organized Research				
- 1	On-Campus				
- 1	Off-Campus Other 1				
- 1					
1	C. Other Sponsored Activitie	15			
- 1	On-Campus				
- 1	Off-Campus Other 1/				
- 1		-			
_	D. Other Institutional Activit	ies <u>1</u> :			
3.4.0	and 3.2.0, describe on a cont	<u>Pools</u> . (For each pool identified under Items 3.1.0 inuation sheet the major organizational components, d elements of cost included.)			
	1/ Describe on a Continuation	n Sheet.			

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-879 EDUCATIONAL INSTITUTIONS

Item Description

J.S.O Composition of Allogation 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 cerners 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, dentify 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.

3.6.0 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?

A. \_\_\_\_\_\_ Yes

B. \_\_\_\_\_ No 1/

REG	DISCLO	ITING STANDAROS BOARD DSURE STATEMENT BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	PART IV- DEPE NAME OF REPO	RECIATION AND I	USE ALLOWA	NCES	
ltem							
No			Part IV	non			
1			Part IV				
4.1.0	Objection Control of the Control of	reciation Charged to F 8515/85. [For each asset Column 17] describing the Johnne 12] describing the Johnne 12] describing the Johnne 13] des applied to property units; the estimated residual v sts. Enter Code Y in each to applicable.]	category lister he method of one basis for do cribing how de and Code A or value is deduct a column of an	d below, enter depreciation; a stermining use preciation met B in Column 6 and from the to asset category	a code from code from ful life; a c hods or use 4) indicating otal cost of where anot	n A through D ode from A allowances whether or depreciable ther or more	
		Appet Cateagre	Depreciation Method	Useful Life (2)	Property Unit (2)	Residual Value (4)	
	fal	Land Improvements					
	(6)	Buildings	-	-			
8 1	(c)	Building Improvements					
8 9	Idl.	Leasehold Improvemen					
	(e) Equipment						
6 16	141	Furniture and Fixtures					
	(9)	Automobiles and Truck	RS.				
1	(h)	Tools	88 8 <u>124</u>				
	(ii) Enser Code Y on this life other asset categorie are used and enumeration shee each such asset categorie and the applicable code (Otherwise enter Code)	es 16 et ory es.	_		_		
1	Easter	in (1)-Depreciation Method Code		Column (2)-Useful Life Code			
	8. fs C. Us	reight Line periodd at Acquisition is Allowanco her or more than one method <u>I</u> r		Calcro 121-Owner the code  A. Replacement Expenence B. Term of Lease C. Expensive Service Me D. As prescribed die use allowance by Office of Management and Budget Carcum No. A-21 V. Other or once this not writted 3 (1)			
	Colum	n (2)-Property Unit Code		Column (4)-Resid	dual Value Code		
	B. Ap 50 C. Ap 50	dividual units are accounted for a optical to groups of assets with all rivine lives spiled to groups of assets with va rivine lives her or more than one method. 3	imilar arying	Residual value is deducted     Residual value is not deducted     Other or more than one method 1/			
	3/ De	scribe on a Continuation Sheet.					

IV-1

REC	DISCLOSURE UIRED BY PL	STANDARDS BOARD ESTATEMENT JBUC LAW 100-679 INSTITUTIONS	PART IV- DIPPRECIATION AND USE ALLOWANCES NAME OF REPORTING UNIT
tem	DUCATIONAL	MOTHUTONO	
No.			item Description
4.1.1	in your	aluations and Usefi indirect cost prop statements? (Ma	of Lives. Are the asset valuations and useful lives user losal consistent with those used in the institution? ik one.)
	Å	Yes 1/	
4.2.0	to Feder	sily sponsored agre	Is a usage charge for fully depreciated assets charged tements or similar cost objectives? (Mark one. If yes therge on a continuation sheet.)
	A	Yes No	
4.3,0	losses ar	nt of Gains and Los e: IMark the appn tinuation sheet.)	sets on Disposition of Depreciable Property. Gains and opriate line(s) and if more than one is marked, explain
	A	Exclude	d from determination of sponsored agreement costs
	В	Credited	or charged currently to the same pools to which the
	c	Taken in	to consideration in the depreciation cost basis of the
	D	Not acco	ounted for separately, but reflected in the depreciation account
- 1	Υ	Other(s)	
	-	Not appl	rcable
4.4.0	which a improved of assets show the on a con category	re capitalized to nent of capital asse which are capitaliz information for th tinuation sheet th	Enter (a) the minimum doller amount of expenditures r acquisition, addition, alteration, denation and sts, and (b) the minimum number of expected life years ed. If more than one dollar amount or number applies, e majority of your capitalized assets, and enumerate e dollar amounts and/or number of years for each t assets involved which differs from those for the
		nimum Dollar Amor nimum Life Years	unt
4.5.0	similar ite	Mass Purchase. / ms, which individu pitalized? (Mark o	Are group or mass purchases (initial complement) of selly are less than the capitalization amount indicated ne.)
	A	Yes 1/	
	В	No	
1.0	1200200000	be on a Continuati	ASS(233) And

COSTA	DISCLOSURE STANDARDS	
	UIRED BY PUBLIC LAW 10 DUCATIONAL INSTITUTION	0-679 NAME OF REPORTING UNIT
tem		
io.		item Description
		Part V
5.1.0	sabbatical leave cost (i.e., when the leave	Leave Costs. Do you charge vacation, sick, holiday and is to apprepared agreements on the cash basis of accounting is (aken or paid), or on the accrual basis of accounting (when [Mark applicable line(s)]
	A C	ash
	В А	ccrual 1/
5.2.0	as defined in Section purchase discounts.	This item is directed at the treatment of "applicable credits". C of OMB Circular A-21 and other incidental receipts (e.g., insurance refunds, library fees and fines, parking fees, etc.), notipal types of credits and incidental receipts the institution randled.)
		he credits/receipts are offset against the specific direct or direct costs to which they relate.
1		he credits/receipts are handled as a general adjustment to the direct pool,
		he credits/receipts are treated as income and are not offset painst costs.
- 1	D C	ombination of methods 3/
	Y 0	ther 1/
1		
	3/ Describe on a Con	tinuation Sheet.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS	
REC	DURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
Item No.		Item Description		
	Instru	ctions for Part VI		
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incl. e. Some organizations may in- for public institutions at the gov at subordinate organization lav- ets at the main campus level its.	uding post retirement cur all of these costs rernmental unit level, sets. Still others may	
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	eporting unit! does not directly i nuation sheet, identify the orga- ics. When the costs allocated to do the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	nizational entity that Federally sponsored have access to the t should require that:	
6.1.0	Pension Plans			
6.1.1		Plans. Identify the types and irged to Federally sponsored a umber of plans.		
	Type of Plan		Number of Plans	
	A Institution empk State/Local Gov	oyees participate in eroment Retirement Plants)		
	other defined co	TIAA/CREF plan or intribution plan that in organization not ne institution	8 <u>-1-</u> 3	
	C Institution has it Contribution Plan		_	
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation met has and computations, the amo issting periods for actuarial gains	be on a continuation hod, the criteria for extization periods for	
	1/ Describe on a Continuatio	n Sheet.		

COST ACCOUNTING STANDARDS BOARD DECLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI- DEPERRED COMPENSATION AND INSURANCE COSTS NAME OF REPORTING UNIT		
Item No.		Item Description		
6.2.0	core benefits) (PRBs). (identi- are charged to Federally spo	her Than Pensions (including post retirement healt fy on a continuation sheet all PRB plans whose cost insored agreements. For each plan listed, state th approximate number and type of employees covere		
6.2.1	PRB costs charged to Federal or accrual basis of accounts practices used, including act criteria for changing actuaria	Costs. (On a continuation sheet, indicate whether ly sponsored agreements are determined on the cast ng. If costs are eccrued, describe the accounting usuals cost method, the asset valuation method, the assumptions and computations, the amortization the amortization periods for actuarial gains am y.)		
6.3.0	Self-Insurance Programs (Emp programs are charged to Feder (Mark one.)	playee Group Insurance). Custs of the self-insurance rally sponsored agreements or similar cost objectives		
	B. When contribute C. When contribute D. When the benefit E. When amounts a	sook accrual only!  ans are made to a nontorfeltable fund  ons are made to a forfeltable fund  to are paid to an employee  are paid to an employee welfare plan  an one method. 1/		
6.4.0	Self-insurance Programs (Vinsurance.)	Vorker's Compensation, Liability and Casualty		
6.4.1	Worker's Compensation and L charged to Federally sponsore	iability. Costs of such self-insurance programs are diagraements or similar cost objectives: (Mark one.)		
	B. When provisions of the Sability	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value		
	D Undiscounted val.	for reserves are recorded based on the full or ue, as contrasted with present value, of the liability set aside or contributions are made to a fund an one method $1l'$		
	1/ Describe on a Consinuation	Sheet.		

COST		TING STAND	ARDS BOARD	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS		
REC	UIRED I	BY PUBLIC LA	W 100-679	NAME OF REPORTING UNIT		
tem T	DUCATI	ONAL INSTITU	TIONS			
Nb.				item Description		
6.4.2	Case Fede	ualty Insura erally sponse	nce. Costs ored agreeme	of such self-insurance programs are charged to ents or similar cost objectives: (Mark one.)		
	A.		When los	ses are incurred (no provision for reserves)		
	В.	-	When pr replaceme	rovisions for reserves are recorded based or ent-costs		
	C.	-	reproduct	rovisions for reserves are recorded based on tion costs new less observed depreciation (market cluding the Value of land and other indestructibles.		
	D.	1	Losses a contracts	re charged to fund balance with no charge to and grants ind provision for reserves)		
	Υ,		Other or r	more than one method 1/		
	z.		Not Apple	cable		
	1/ D	escribe on a	Continuation	n Sheet.		

008	DISCLOSURE STATEMENT	PART VII. CENTRAL SYSTEM OR GROUP EXPENSES			
RE	QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT			
No.		hem Description			
	DISCLOSURE BY CEN	TRAL SYSTEM OFFICE. OR GROUP IINTERMEDIATE			
		FFICE, AS APPLICABLE.			
	Instruc	ctions for Part VII			
	This part should be completed <u>only</u> by the central system office or group office of an educational system when that office is responsi administering two or more segments, where it allocates its costs so such set and where of least one of the segments is required to file Parts I through V Disclosure Statement.				
	of services provided by the allocated to applicable segme disclosure should cover the er	tral system or group office) should disclose how costs e reporting unit are, or will be, accumulated and ents of the institution. For a central system office, nitie institution. For a group office, disclosure should organizations administered by that group office.			
7.1.0	Organizational Structure				
	including hospitals, Federal	all segments of the university or university system, ily Funded Research and Development Centers ed Contractor-operated (GOCOI facilities, and lower- the reporting unit.			
7.2.0	Cost Accumulation and Alloc	adion.			
i	On a continuation sheet, prov	vide a description of:			
	<ul> <li>The services provided (including hospitals, FF</li> </ul>	to segments of the university or university system RDC's, GOCO facilities, etc.), in brief.			
1	8. How the costs of the s	services are identified and accumulated.			
	C. The basis used to all segments.	locate the accumulated costs to the benefitting			
	<ul> <li>Any costs that are trans or the intermediate ad another segment(s). If</li> </ul>	ritie institution. For a group office, disclosure should regarizations administered by that group office. all segments of the university or university system, y Funded Research and Development Centers d Contractor-operated (GOCOI facilities, and lower- the reporting unit. dide a description of: to segments of the university or university system PDC's, GOCO facilities, etc.), in brief. process are identified and accumulated, process are identified and accumulated, process are identified and accumulated. In process of the university of the benefitting interred from a segment to the central system office ministrative office, and which are reallocated to none, so state. Tees that are charged to a segment(s) in lieu of a			
	<ul> <li>E. Any fixed management prorate or allocation base</li> </ul>	and system when that office is responsible in ments, where it allocates its costs to such segment segments is required to file Parts I through VI of the rail system or group office) should disclose how cost reporting unit are, or will be, accumulated and to the institution. For a central system official institution, For a central system official institution, For a central system official segments administered by that group office, and segments of the university or university system y Funded Research and Development Central Contractor-operated (GOCOI facilities, and lower the reporting unit. It is segments of the university or university system office, and segments of the university or university system office, and countries are identified and accumulated. Detect the accumulated costs to the benefitting inferred from a segment to the central system office, and which are reallocated and none, so state.			

VII-1

DISCLOSURE STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	COVER SHEET AND CERTIFICATION
4 20	TIFICATION
amended in the case of a Revi the date of certification shown accounting practices, as rec	at of my knowledge and belief this Statement, a sion, is the complete and accurate disclosure as in below by the above-named organization of its cor- puired by the Disclosure Regulations (48 CF niting Standards Board under 41 U.S.C. § 422.
Date of Certification	3 73
cs	(ignature)
ePrins	t or Type Name)
-	(Title)
IS PAE	LSE STATEMENT IN THIS DISCLOSURE ISCRIBED IN S.C. & 1001
1	

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 ECUCATIONAL INSTITUTIONS	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT		
item No.		item Description		
140.		Part I		
1.1.0	Federally sponsored agree	counting System for recording expenses charged to ments le.g., contracts, grants and cooperative repriate line(s) and if more than one is marked, explain		
1	A Accrual			
- 1	B Modified Accrus	al Basis 1/		
	C Cash Basis			
	Y Other 1/			
1.2.0	Integration of Cost Accounts system is: (Mark one, If B costs which are accumulated	ing with Financial Accounting. The cost accounting or C is marked, describe on a continuation sheet the don memorandum records.)		
	A. Integrated accounts	Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts.)		
	B Not integraceumular	Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)		
	C Combinati	ion of A and B		
1.3.0	Unallowable Costs. Costs that terms and conditions of Fede	at are not reimbursable as allowable costs under the rally sponsored agreements are: (Mark one)		
	A. Specifically ident	tified and recorded separately in the formal financial rds. ${\it M}$		
1	B. Identified in sepa	rately maintained accounting records or workpapers.		
	C Identifiable throu permit audit verif	ugh use of less formal accounting techniques that dication. 1/		
	D Combination of A	A, B or C <u>1</u> /		
	E Determinable by	other means. 1/		
	1/ Describe on a Continuation	n Sheet.		

DC.	DISCLOSURE STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT
	EDUCATIONAL INSTITUTIONS	WAL OF REPORTING OFF
tem Vo.		Item Description
1.3.1	unallowable costs and directly and indirect expense pool, a	Costs. Explain on a continuation sheet how y associated costs are treated in each allocation base s.g., when allocating costs to a major function or direct cost rates; or, when a central office or group gment.)
1.4.0	agreements, e.g., 7/1 to 6/3	(Specify the twelve month ion and reporting of costs under Federally sponsored to. If the cost accounting period is other than the for financial accounting and reporting purposes, ontinuation sheet.)
1.5.0	regulations which influence th	Identify on a continuation sheet any State laws or is institution's cost accounting practices, e.g., State and any applicable statutory limitations or special costs.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART #- DIRECT COSTS
	DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
liem		Item Description
No.		tiem bescription
	Instru	ections for Part II
	to Federally sponsored agree is expected that the disclosi 9903.302-1) for classifying	sclose what costs are, or will be, charged directly iments or similar cost objectives as Direct Costs. It ad cost accounting practices (as defined at 48 CFR costs either as direct costs or indirect costs will be sts incurred by the reporting unit.
2.1.0	Agreements or Samilar Cost each major function or active sponsored activities and oth sheet, your criteria for determand like circumstances, are treate with respect to final cost of trems of cost that may be tre Materials, Salaries and Wage of the activity involved. Se	ow Costs are Charged to Faderally Sponsored Objectives. For all major categories of cost under rity such, as instruction, organized research, other ar institutional activities, describe on a continuation mining when costs incurred for the same purpose, in de either as direct costs only or as indirect costs only specifies. Particular emphasis should be placed on ated as either direct or indirect costs larg. Supplies, s. Fringe Benefits, etc.] depending upon the purpose parate explanations on the criteria governing each directly and control of the control of the etc. the specified criteria.
2.2.0	Federally sponsored agreem	All materials and supplies directly identified with sens or similar cost objectives. [Describe on a pal classes of materials which are charged as direct
2.3.0	Method of Charging Direct M and if more than one is marki	aterials and Supplies. (Mark the appropriate line(s) od, explain on a continuation sheet.)
2.3.1	Direct Purchases for Projects	are Charged to Projects at:
2.3.2	Inventory Requisitions from (Identify the inventory valuet)	Central or Common, Institution-owned Inventory, on method used to charge projects):
	A. First In, Fi B. Last In, Fi C. Average C D. Predeterm Y. Other(s) Z. Not Applie	rst Out Osts 1/ Ined Costs 1/ 1/
	1/ Describe on a Continuation	n Sheet.
FORM CA	SB DS-2 (REV 10/94)	11-1

REG	DECOUNTING STANDARDS BOARD DISCLOSURE STATEMENT UIRED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS		RECT COS			
No.		Item Desi	cription	55110		
2.4.0	Description of Direct Person with Federally sponsored as continuation sheet the person fringe benefits costs, if any, are charged as direct person	greements of snal services within each	or similar o s compens major inst	cost obje	atives. (C	escribe on a
2.5.0	Method of Charging Direct: each Direct Personal Service direct salary and wage cost objectives. If more than of continuation sheet, the appli-	es Category is to Federa one line is :	to identifully sponsomerked in	y the me ored agre a colum	thod(s) us ements or	ed to charge similar cos
			Faculty (1)	graff Staff (2)	Services Cars Students (3)	
	Payroll Distribution Meth (Individual time card/actu hours and rates)		-	-		-
	<li>B. Plan - Confirmation (Bud planned or assigned wor activity, updated to refle significant changes)</li>	k	-			-
	<ul> <li>C. After-the-fact Activity R (Percentage Distribution employee activity)</li> </ul>			*******	CONTRACT OF	
	D. Multiple Confirmation Re (Employee Reports prepriesch academic term, to account for employee's activities, direct and indi- charges are certified ser	ared lirect	(1737) (1737)	2770	-	
	Y. Other(s) 1/		-			
	1/ Describe on a Continuati	on Sheet.				

	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II- DIRECT COSTS		
REC	DURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
Item No.		Rem Description		
2.5.1	Salary and Wage Cost Distri	bution Systems.		
	by all employees compensa- continuation sheet, the types	r activity, are the methods marked in Item 2.5.0 used ted by the reporting unit? If "NO", describe on a sof employees not included and describe the methods to their salary and wage costs to direct and indirect		
	Yes No			
2.5.2	Salary and Wage Cost Accur	mulation System.		
	specific accounting records record the share of the total si direct (Federally sponsored objectives) and indirect act	or activity, describe, on a continuation sheet, the or memorandum records used to accumulate and alary and wage costs attributable to each employee's projects, non-sponsored projects or similar cost invities. Indicate how the salary and wage cost with the payroll data recorded in the institution's !		
2.6.0	sponsored agreements or sin sheet all of the different type as direct costs, e.g., actual sabbatical leave, premium p	e Benefits Costs. All fringe benefits that are s and wages and are charged directly to Federally milar cost objectives. [Describe on a continuation is of fringe benefits which are classified and charged or accrued costs of vacation, holidays, sick leave, lay, social security, pension plans, post-retirement health insurance, training, tuition, tuition remission,		
2.6.1	each type of fringe benefit on allocated (for definitions, Se-	nge Benefits. (Describe on a continuation sheet, how st identified in item 2.6.0, is measured, assigned and e 9903.302-1); first, to the major functions (e.g., then to individual projects or direct cost objectives		
2.7.0	Federally sponsored agreeme sheet the principal classes of	OSIS. All other items of cost directly identified with ints or similar cost objectives. It ist on a continuation other costs which are charged directly, e.g., travel, ints, subcontracts, malpractice insurance, etc.!		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II- DIRECT COSTS NAME OF REPORTING UNIT					
item Vo		Item Description					
2.8.0	Cost Transfers. When Fede are credited for cost transfe amount for direct personal is indirect costs always based rate, indirect costs] origina (Consider transactions where cost accounting periods). I how the credit differs from	rally sponsored agreements ers to other projects, grants ervices, materials, other dir- s on the same amounts) or illy used to charge or alloo the the original charge and the Mark one, if "No", explain	or contracts ict charges ( rate(s) (e.g. ate costs t e credit occ	i, is the credit and applicable ii, direct labor to the project or in different			
	Yes No						
2,9.0	Interorganizational Transfer supplies, and services which of the educational institution indicate the basis used by interorganizational transfers sponsored agreements or si in a column, explain on a co-	are, or will be transferred to in. (Mark the appropriate) you as transfered to cha s or materials, supplies, a milar cost objectives. If mo	you from or ine(s) in ea- rge the cos nd services	her segments ch column to t or price of to Federally			
		Materials (1)	Supplies (2)	Servicina (2)			
	<ul> <li>At full cost <u>excluding</u> in costs attributable to gro central office expenses.</li> </ul>	up or	500	-			
	<ol> <li>At full cost including ind costs attributable to gro- central office expenses.</li> </ol>	up or	-	87			
	<ul> <li>At established catalog or price or prices based on competition.</li> </ul>		_	-			
	Y. Otherisi 1/						
	<ol> <li>Interorganizational trans not applicable</li> </ol>	ders are	_	_			

COST ACCOUNTING STANDARDS BOARD DISCLOSLIFE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS NAME OF REPORTING UNIT
Item No.	EDUCATION PROFITS	Item Description
	Institutions should dis identified and accumulated is applicable indirect cost pools activity, how service center is specific indirect cost pools are rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocatio Items 3.1.0 and 3.3.0.  A. Direct Charge or Alloc B. Total Expenditures. C. Modified Total Cost Bi D. Modified Total Direct E. Salaries and Wages F. Salaries. Weges and F. Number of Employees H. Number of Employees H. Number of Students (F. Student Hours - class L. Square Footage M. Usege N. Unit of Product O. Total Production	on 8ase Codes are provided for use in connection with sation sais Cost Basis ringe Benefits (final document) (full-time equivalent basis) read count) (full-time equivalent basis) room and work performed
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense ston base(s) used.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART UI- INDU			<u> </u>
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT			
item No.		Hem Descript	ion		
3.1.0	Indirect Cost Categories - A the identification, accumula institution. IUnder the columnation of the cost identified, recorded and accust if no, observing on a continuities cost category are additional Base, ener one indicate the basis used for a category to other applicable institutional activities, speculated the column heading of the first three indirect cost process. If cross-allocation category listed in this section	ation and allo nn heading, "A elements inclu- mulated in the I lugation sheet, I embilied and acc of the allocation locating the ac- indirect cost islized service Allocation Seg trategories to techniques are eschiques are	caston of all pourmulation if ded in each in nastitution is fo row the cost cumulated. Up to base codes contegories, in facilities and uence," insent used, insent !	Method," Method," Idirect cos Irmal acco elements Inder the c A throughout of each idirect cos other se in 1, 2, or Indered to the content of	insert "Yes" of a category a sunting system included in the column headin h P, Y, or Z, the indirect coast pools, otherwise center 3 next to east the allocation of the alloca
	bases! Cost Category	n is not used,	Accumulation Method	Allocation Base Code	Arecan on Sequence
	(a) Depreciation/Use Allowa	nces/Interest			-
	Building			-	
	Equipment Capital Improvements to	Land 17		***	
	Interest 1/				
	(b) Operation and Maintena	nce			
	(c) General Administration a Expense	ind General		_	
	(d) Departmental Administra	ition	-	_	
	(e) Sponsored Projects Adm	unistration	-	-	
	(f) Library		-	_	
	(g) Student Administration a	and Services		-	
	(h) Other 1/				
	1/ Describe on a Continuation	on Sheet.			
- 1					

REC	DISCLO	ITING STANDARDS BOARD SSURE STATEMENT BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	PART III- IN NAME OF R						9-150 5-150
Item No.			Item Desc	ription					
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical or ir units within a reporting "specialized service facina is identified below should rer listed. The column num ide the codes. Explain ged to users on a bassis of not applicable.]	r administra unit. Servic lities" defin d be inserte mbers corre on a Contir	tive service Center ed in Se d on the spond to rustion S	ices processing the partition of the par	imarily le "reci l of Cir riate lir agraph l any o	for the harge cular he for is liste of the	e ben center: A-21. each s d belov service	efit of s" and (The ervice w that es are
				111	121	131	(4)	(5)	161
	(a)	Scientific Computer D	perations	17000	-	_	_	_	
	(b)	Business Data Process	ing						
	(c)	Animal Care Facilities		-	-			-	
	167	Other Service Centers Annual Operating Bud exceeding \$1,000.000 that generate significa- charges to Federally sponsored agreements either as a direct or indirect cost. «Specify below; use a Continua Sheet, if necessary!	gets ) or nt						
- 1			-	-	-		-	-	-
	m	The Caregory Code: Use code "A" if this service center code are billed only as direct costs by billed only as direct cost blood only on the code of the billed only as and rect cost congonies or whereit past people, code to both direct and indirect cost objectives.						ore "C"	uni cost il billec
	(2) <u>Barden Code</u> : Code "A" — center receives an afactation of all applicable indirect costs: Code "6" — partial allocation of interect costs; Code "C" — no allocation of indirect costs.								
	(6) <u>984ing Rate Code</u> : Code "A" — being rapes are based an insterior costs; Code "8" — races are based on a presented costs; Code "6" — races are based on a complication of historical and projected co-Code "0" — blings are based on the actual costs of the blings page based to Code "9" — either texplain a Commission Sheet.						COSTS		
	(4)	(4) User Charges Code: Code "A" — all users are charged at the pame billing rates; Code "B" — spen users are charged at different rates than other users depoles on a Communican Sheet.						1004	
	(5)	Actual Conta vs. Brognuss Co temperatrumesi at least annually annually.	ide: Code "A" Code "B" - bit	– bolings ings are cor	prevenues repared to	if are cor actual co	mpared sats less	to actua frequent	C0515 by 18691
	101	Variance Code: Code "A" - Au las bredits or chargest; Code " Listure periode; Code "C" - an other leaplain on a Continuation	'B" — variances rual variances i	are carried	toneard:	an afferth	vivovits I	n billions	race or

REQ	COCUNTING STANDARDS BOARD DISCLOSURE STATEMENT UIRED BY PUBLIC (AW 100-679 DUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
item No.		Item Description
3.3.0	costs, excluding service of accumulated indirect costs	ocation Bases  cost pools established for the accumulation of indirect enters, and the allocation bases used to distribute to Federally sponsored agreements or similar cost of function or activity. For all applicable indirect cost
	pools, enter the applicable A	Allocation Base Code A through P, Y, or Z, to indicate ing accumulated pool costs to Federally sponsored
	Improved Coast Pole is	Allocation Base Code
	A, Instruction	
	On-Campus Off-Campus Other 1/	
	B. Organized Research	
	On-Campus Off-Campus Other 1	
	C. Other Sponsored Activit	ies
	On-Campus Off-Campus Other 1/	
	D. Other Institutional Active	ities 1:
3.4.0	and 3.2.0, describe on a con	it Pools. [For each pool identified under items 3.1.0 initiation sheet the major organizational components, and elements of cost included.)
	3/ Describe on a Continuation	ion Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART III- INDIRECT COSTS
	DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
tem		
No.		Item Description
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total did of direct cost identified in Pa salaries and wages, fringe be costs over first \$25,000. Wh or excluded. Specify the ben objectives are excluded from alternate allocation method us is based on Cost Analysis Stu	asss. (For each allocation base code used in items is a continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements of II, Direct Costs, that are included, e.g., materials, neaffs, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included eithing functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base and recurring study.
3.6.D	Are appropriate direct costs of	o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully organizations?
	1/ Describe on a Continuatio	n Sheet.

4.1.0		NAL INSTITUTIONS	NAME OF REPO	ATING UNIT		NCES
4.1.0						
4.1.0			Item Descripti	on		
4.1.0			Part IV			
	Obje C in in C throi are a not i asse than	reciation Charged to 1 Indives. I for each asset Column (1) describing to olumn (2) describing thugh C in Column (3) des pplied to property units; the estimated residual vis. Enter Code Y in each one method applies. El trapplicable.]	category listed he method of do ne basis for de cribing how de, and Code A or value is deduction to column of an a	below, enter lepreciation; a termining usef preciation meth B in Column (4 ed from the to asset category	a code from a code from a ful life; a co hods or use to indicating tel cost of where anot	A through D through D ode from A allowances whether or depreciable her or more
- 1				Useful	Property	Planticus
1		Asset Category	Bepreciation Method	Life	Unit	Value
		COST PRIMARIA	(1)	(2)	(2)	(4)
	Coll	Land Improvements				
	(b)	Buildings	-	-	_	
4	(c)					-
	(d)	Leasehold Improvement				-
9 1		Equipment	113		-	
31	(e)	Furniture and Fixtures				-
		Automobiles and Truc			-	-
	(6)		MS	-		-
1	(h)	Tools	- H	-	-	-
	iff other asset categoriare used and enumera- on a continuation shereach such asset categorial the applicable code (Otherwise enter Code		es 10 et ory es.	_		
- 1	Ephron (1)-Depreciation Method Code			Column (2)-Useful Life Code		
	A 511	aght tire		A. Regiscement Experience		
		erged at Acquisition	B. Term of Lease			
	C. Uar	Allowance		C. Esperated sen	vice life	
	Y. Dir	er or more than one method 10		D. As prescribed for use allowance by Dit		oe by Office of
1				Management and Budget Circular No. A-21 Y. Other or more than one method 1/		
	Colvins	1 (2)-Property Unit Code		Column (4)-Residual Value Code		
		Marie de la companya del companya de la companya de la companya del companya de la companya de l				
	R 400	widual units are accounted for a plied to groups of dusets with a	emin'	A. Residual value B. Residual value	is not deducted	4
- 1		vice lives		Y. Other or more	than one meth	ad 1)
		piled to groups of assets with vi	arying			
		vice lives	120			
	Y. Osh	er or more than one method	V.			
	Other or more than one method					

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART IV- DEPRECIATION AND USE ALLOWANCES
REC	DUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
	DUCATIONAL INSTITUTIONS	
item No.		Item Description
4.1.1	Asset Valuations and Useful in your indirect cost propo financial statements? (Mark	Lives. Are the asset valuations and useful lives used sal consistent with those used in the institution's one.)
1	A: Yes _1/	
4.2.0	to Federally sponsored agree	a usage charge for fully depreciated assets charged ments or similar cost objectives? (Mark one. If yes, erge on a continuation sheet.)
	A Yes B No	
4.3,0	Treatment of Gains and Loss losses are: IMark the approp on a continuation sheet.)	es en Disposition of Depreciable Property. Gains and priate line(s) and if more than one is marked, explain
	B. Credited	from determination of sponsored agreement costs or charged currently to the same pools to which the ion of the assets was originally charged
	C Taken into	o consideration in the depreciation cost basis of the s, where trade-in is involved
1	D. Not account reserve at Y. Otherisi	
	Z. Not applic	
4.4.0	which are capitalized for improvement of capital assets of assets which are capitalize show the information for the on a continuation sheet the	nter (a) the minimum dollar amount of expenditures acquisition, addition, alteration, donation and s, and (b) the minimum number of expected Me years d. If more than one dollar amount or number applies, majority of your capitalized assets, and enumerate dollar amounts and/or number of years for each assets involved which differs from those for the
	Minimum Dollar Amour     Minimum Lite Years	·
4.5.0		re group or mass purchases Gritial complement) of fly are less than the capitalization amount indicated e.)
	A Yes 1/ No	
	1/ Describe on a Continuation	n Sheet.
ORM CA	SB DS-2 (REV 10/94)	17-2

COST ACCOUNTING STANDARDS BOARD PART V- OTHER COSTS AND CREDITS NAME OF REPORTING UNIT DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS tem item Description No. Part V Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to appoisored agreements on the cash basis of accounting file,, when the leave is taken or padil, or on the accrual basis of accounting (when the leave is sarned)? [Mark applicable line(s)] 5.1.0 A. \_\_\_ B. \_\_\_ Accrual 1/ 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,) 5.2.0 The credits/receipts are offset against the specific direct or indirect costs to which they relate. The credits/receipts are handled as a general adjustment to the indirect pool. The credits/receipts are treated as income and are not offset against costs. Combination of methods 3/ D. \_\_\_\_ Other 1/ 1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS	
REG	DURRED BY PUBLIC LAW 100-679		- FRO THUE COO 10	
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
Item No.		hem Description		
	Instru	ctions for Part VI	250.110001	
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	reasurement and assignment of nefits other than pensions (incli- e. Some organizations may lot to public institutions at the gov at subordinate organization lev- sts at the main campus level its.	uding post retirement cur all of these costs renmental unit level, ets. Still others may	
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	sporting unit! does not directly is unation sheet, identify the orga- s. When the costs allocated to d the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	rizational entity that Federally sponsored have access to the t should require that	
6.1.0	Pension Plans			
6.1.1	Defined-Contribution Pension Plans. Identify the types and number of pensis plans whose costs are charged to Federally sponsored agreements. (Ma applicable linels) and enter number of plans.)			
	Type of Plan		Number of Pass	
		oyees participate in eroment Retirement Plan(s)		
	other defined co	TIAA/CREF plan or ntribution plan that n organization not se institution		
	C Institution has it Contribution Plan		_	
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation method, the asset valuation method and computations, the amo- zation periods for actuarial gains	be on a continuation hod, the criteria for retization periods for	
	1/ Describe on a Continuatio	n Sheet.		

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT Item Description Post Retirement Benefits Other Than Pensions (including post retirement health core 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.) 6.2.0 Z. [ ] Not Applicable Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally aponabred agreements are determined on the cash or accounting. If costs are actived, describe the accounting practices used, including schuaries cost method, the asset valuation method, the criteria for changing actuaries assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) 6.2.1 Self-lissurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) 6.3.0 When accrued (book accrual only)
When contributions are made to a nonforfeitable fund
When contributions are made to a forfeitable fund
When the benefits are paid to an employee
When amounts are paid to an employee welfare plan
Other or more than one method: 1/
Not Applicable 6.4.0 Self-insurance Programs (Worker's Compensation, Liability and Casualty Insurance I 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.) When claims are paid or losses are incurred ino provision for reserves. When provisions for reserves are recorded based on the present value of the Sability. When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method. 1/ A. \_\_\_\_

DEFERRED COMPENSATION AND INSURANCE COSTS

c. \_\_\_\_ D. \_\_\_\_

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD PART VI-

1) Describe on a Continuation Sheet.

	DISCLO	ITING STANDARDS BOAR SQURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS
REC	DUCATION OF THE PROPERTY OF TH	BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	NAME OF REPORTING UNIT
Item No.	380 400		item Description
6.4.2	Case Fede	ualty Insurance. Cos erally sponsored agree	its of such self-insurance programs are charged to ments or similar cost objectives: (Mark one.)
	Α.	When I	osses are incurred (no provision for reserves)
	В.		provisions for reserves are recorded based on ment costs
	c	reprodu	provisions for reserves are recorded based on action costs new lass observed depreciation (market excluding the Value of land and other indestructibles.
	D.	Losses contrac	are charged to fund balance with no charge to its and grants ino provision for reserves)
	Υ,	Other o	r more than one method 1/
	Z.	Not Ap	plicable
	1/ D	escribe on a Continuer	ion Shert

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-678 EDUCATIONAL INSTITUTIONS	PART VIN CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT			
Item No.		isem Description			
	ADMINISTRATION) C Instru This part should be or group office of an educat administering two or more se and where at least one of the Disclosure Statement. The reporting unit (cer of services provided by the allocated to applicable segri disclosure should over the a	ITRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE IFFICE, AS APPLICABLE. ctions for Part VII ctions for Part VII ctions for part VII properties to the system office or a tional system when that office is responsible for greents, where it allocates its costs to such segments as segments is required to file Parts I through VI of the intral system or group office) should disclose how costs are reporting unit are, or will be, accumulated and lents of the institution. For a contral system office, mile institution. For a contral system office, mile institution. For a proup office, disclosure should			
7.1.0	cover all of the subordinate organizations administered by that group office.  Droanizational Structure.				
	On a continuation sheet, list including hospitals, Federa	all segments of the university or university system, illy Funded Research and Development Centers and Contractor-operated (GOCO) facilities, and lower- y the reporting unit.			
7.2.0	Cost Accumulation and Alleg	adion.			
1	On a continuation sheet, pro	vide a description of:			
		to segments of the university or university system FRDC's, GOCO facilities, etc.), in brief.			
Ì	<ol> <li>How the costs of the :</li> </ol>	services are identified and accumulated.			
	<ul> <li>The basis used to a segments.</li> </ul>	flocate the accumulated costs to the benefitting			
	<li>Any costs that are tran or the intermediate a another segment(s). If</li>	isferred from a segment to the central system office dministrative office, and which are reallocated to none, so state.			
		t fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.			

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			
140.		Part I			
1.1.0	Federally sponsored agree	counting System for recording expenses charged to ments le.g., contracts, grants and cooperative repriate line(s) and if more than one is marked, explain			
1	A Accrual				
- 1	B Modified Accrual Basis 1/				
	C Cash Basis				
	Y Other 1/				
1.2.0	Integration of Cost Accounts system is: (Mark one, If B costs which are accumulated	ing with Financial Accounting. The cost accounting or C is marked, describe on a continuation sheet the don memorandum records.)			
	Integrated with financial accounting records (Subsidiary cost accounts are all controlled by general ledger control accounts).				
	B Not integraceumular	Not integrated with financial accounting records (Cost data are accumulated on memorandum records.)			
	C Combinati	ion of A and B			
1.3.0	Unallowable Costs. Costs that terms and conditions of Fede	at are not reimbursable as allowable costs under the rally sponsored agreements are: (Mark one)			
	A. Specifically ident	tified and recorded separately in the formal financial rds. ${\it M}$			
1	B Identified in separately maintained accounting records or workpapers.				
	C Identifiable through use of less formal accounting techniques that permit audit verification. 1/				
	D Combination of A, B or C 1/				
	E Determinable by other means. 1/				
	1/ Describe on a Continuation	n Sheet.			

DC.	DISCLOSURE STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT			
	EDUCATIONAL INSTITUTIONS	WAL OF REPORTING OFF			
tem Vo.		Item Description			
1.3.1	unallowable costs and directly and indirect expense pool, a	Costs. Explain on a continuation sheet how y associated costs are treated in each allocation base s.g., when allocating costs to a major function or direct cost rates; or, when a central office or group gment.)			
1.4.0	agreements, e.g., 7/1 to 6/3	(Specify the twelve month ion and reporting of costs under Federally sponsored to. If the cost accounting period is other than the for financial accounting and reporting purposes, ontinuation sheet.)			
1.5.0	regulations which influence th	Identify on a continuation sheet any State laws or is institution's cost accounting practices, e.g., State and any applicable statutory limitations or special costs.			

to Federally sponsore is expected that the 9903.302-1) for class consistently applied to Criteria for Determined the Programments or Simil each major function sponsored activities sheet, your criteria for like circumstances, as with respect to final items of cost that me Materials, Salaries and the activity involved direct cost category in there are any deviation of the programment of the p	Item Description  Instructions for Part II uild disclose what costs are, or will be, charged directly d agreements or similar cost objectives as Direct Costs. It fisclosed cost accounting practices (as defined at 48 CFF eitying costs either as direct costs or indirect costs will be all costs incurred by the reporting unit.
No.  Institutions sh to Federally sponsore is expected that the 9903.302-11 for class consistently applied to 2.1.0 Criteria for Determ Agreements or Simil each major function sponsored activities is sheet, your criteria for like circumstances, as with respect to final tems of cost that me Materials, Salaries an of the activity involv direct cost category is free are any deviatio 2.2.0 Description of Direct, Federally sponsored continuation sheet th materials and supplies 2.3.0 Method of Changog B and if more than one 2.3.1 Direct Purchases for f A A A A	Instructions for Part II  uld disclose what costs are, or will be, charged directly, d agreements or similar cost objectives as Direct Costs. It isclosed cost accounting practices (as defined at 48 CFR althring costs either as direct costs or indirect costs will be
to Federally sponsore is expected that the 9903.302-1) for class consistently applied to Criteria for Determined the Programments or Simil each major function sponsored activities sheet, your criteria for like circumstances, as with respect to final items of cost that me Materials, Salaries and the activity involved direct cost category in these are any deviation of the cost category in the early sponsored continuation sheet the materials and supplied.  2.3.0 Method of Charging Candi from the cost of the cost category in the cos	ould disclose what costs are, or will be, charged directly diagreements or similar cost objectives as Direct Costs. It isolosed cost accounting practices (as defined at 48 CFF phylog costs either as direct costs or indirect costs will be
to Federally sponsore is expected that the 9903.302-1) for class consistently applied to Criteria for Determined the Programments or Simil each major function sponsored activities sheet, your criteria for like circumstances, as with respect to final items of cost that me Materials, Salaries and the activity involved direct cost category in these are any deviation of the cost category in the early sponsored continuation sheet the materials and supplied.  2.3.0 Method of Charging Candi from the cost of the cost category in the cos	d agreements or similar cost objectives as Direct Costs. It disclosed cost accounting practices (as defined at 48 CFR sitying costs either as direct dosts or indirect costs will be
Agreements or Simil each major function sponsored activities is sheet, your criteria foliate items of cost that me Materials, Salaries and the activity involved direct cost category is there are any deviation.  2.2.0 Description of Direct Federally sponsored continuation sheet the materials and supplies and if more than one.  2.3.1 Direct Purchases for if A. Ac.	
Federally sponsored continuation sheet the materials and supplied and if more than one 2.3.1 Direct Purchases for F A A Ac	ing How Costs are Charged to Faderally Sponsored (Cost Objectives). (For all major categories of cost under or activity such, as instruction, organized research, other of activity such, as instruction, organized research, other of other institutional activities, describe on a continuation determining when costs incurred for the same purpose, in treated either as direct costs only or as indirect costs only cost objectives. Particular emphasis should be placed on the treated as either direct or indirect costs (e.g., Supplies, Wages, Fringe Benefits, etc.) depending upon the purposed. Separate explanations on the criteria governing each emittled in this Part II are required. Also, list and explain if its from the specified criteria.)
and if more than one 2.3.1 Direct Purchases for I	daterials. All materials and supplies directly identified with agreements or similar cost objectives. [Describe on a principal classes of materials which are charged as direct.]
A Ac	rect Materials and Supplies. (Mark the appropriate line(s) s marked, explain on a continuation sheet.)
	rojects are Charged to Projects at:
Y Ot	ual Invoiced Costs ual Invoiced Costs Net of Discounts Taken eris) 17 Applicable
2.3.2 Inventory Requisitions (Identify the inventory	from Central or Common, Institution-owned Inventory, valuation method used to charge projects):
B. La: Av D. Pre Y. Ott	t in, First Out t in, First Out rage Costs 1/ determined Costs 1/ erfsi 1/ Applicable
1/ Describe on a Cont	investion Chara
FORM CASE DS-2 (REV 10.94)	II-1

REG	DECOUNTING STANDARDS BOARD DISCLOSURE STATEMENT UIRED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	PART III DIRECT COSTS NAME OF REPORTING UNIT					
Item No.		Item Description					
2.4.0	Description of Direct Person with Federally sponsored as continuation sheet the perso fringe benefits costs, if any, are charged as direct person	greements o onal services within each	r similar o compens major inst	cost obje	ctives. (C	escribe on a	
2.5.0	Method of Charging Direct seach Direct Personal Service direct salary and wage cost objectives. If more than a continuation sheet, the applications	es Category ts to Federa one line is r	to identifully sponso marked in	y the me ored agre a colum	thod(s) us ements or	ed to charge similar cos	
			Dire Faculty (1)	Staff (2)	Services Care Students (3)	230g Other 3/ (4)	
	Payroll Distribution Meth (Individual time card/actu hours and rates)		-	-		-	
Plan - Confirmation (Budg planned or assigned work activity, updated to reflec significant changes)	k	-		-	(1970)		
	<ul> <li>C. After-the-fact Activity Re (Percentage Distribution employee activity)</li> </ul>			-	STE	8.8	
	D. Multiple Confirmation Re (Employee Reports preparent account for employee's account for employee's activities, direct and indicharges are certified sep	ared Sirect	42234	40000			
	Y. Other(s) 1/		-			2000	
	1/ Describe on a Continuation	on Sheet.					

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART III DIRECT COSTS
REC	DURED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT
Item No.		Rem Description
2.5.1	Salary and Wage Cost Distrit	bution Systems.
	by all employees compensation sheet, the types	r activity, are the methods marked in Item 2.5.0 used ted by the reporting unit? (If "NO", describe on a of employees not included and describe the methods to their salary and wage costs to direct and indirect
	Yes No	
2.5.2	Salary and Wage Cost Accur	nulation System.
	specific accounting records record the share of the total si direct (Federally sponsored objectives) and indirect act	or activity, describe, on a continuation sheet, the or memorandum records used to accumulate and alary and wage costs attributable to each employee's projects, non-sponsored projects or similar cost ivities. Indicate how the salery and wage cost with the payroll data recorded in the institution's I
2.6.0	sponsored agreements or sir sheet all of the different type as direct costs, e.g., actual sabbatical leave, premium p	e Benefits Costs. All fringe benefits that are s and wages and are charged directly to Federally milar cost objectives. [Describe on a continuation of fringe benefits which are classified and charged or accrued costs of vacation, holidays, sick leave, ay, social security, pension plans, post-retirement health insurance, training, tuition, tuition remission,
2.6.1	each type of fringe benefit co- allocated (for definitions, Se-	nge Benefits. (Describe on a continuation sheet, how st identified in item 2.5.0, is measured, assigned and e 9903.302-1); first, to the major functions le.g., hen to individual projects or direct cost objectives
2.7.0	Federally sponsored agreemer sheet the principal classes of	0813. All other Items of cost directly identified with nts or similar cost objectives. (List on a continuation other costs which are charged directly, e.g., travel, nts, subcontracts, malpractice insurance, etc.)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 103-679 EDUCATIONAL INSTITUTIONS		PART II- DIRECT COSTS NAME OF REPORTING UNIT						
item No.		Item Description						
2.8.0		rally sponsored agreements ers to other projects, grants ervices, materials, other dir- s on the same amounts) or illy used to charge or alloo the the original charge and the Mark one, if "No", explain	or contracts ict charges ( rate(s) (e.g rate costs to e credit occ	i, is the credit and applicable direct labor to the project or in different				
	Yes No							
2,9.0	Interorganizational Transfer supplies, and services which of the educational institute indicate the basis used by interorganizational transfers sponsored agreements or si in a column, explain on a co-	are, or will be transferred to in. (Mark the appropriate) you as transfered to cha s or materials, supplies, a milar cost objectives. If mo	you from or ine(s) in ea rge the cos nd services	her segments ch column to t or price of to Federally				
		Materials (1)	Supplies  21	Services (2)				
	<ul> <li>At full cost <u>excluding</u> in costs attributable to gro central office expenses.</li> </ul>	up or	500	-				
	<ol> <li>At full cost including ind costs attributable to gro- central office expenses.</li> </ol>	up or	777	877				
	<ul> <li>At established catalog or price or prices based on competition.</li> </ul>		_					
	Y. Otherisi 1/							
	<ol> <li>Interorganizational trans not applicable</li> </ol>	ders are	_	-				

	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT IQUIRED BY PUBLIC LAW 100 679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
Item No.	EDUCATION PROFITS	Item Description
	Institutions should dis identified and accumulated is applicable indirect cost pools activity, how service center is specific indirect cost pools are rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocatio Items 3.1.0 and 3.3.0.  A. Direct Charge or Alloc B. Total Expenditures. C. Modified Total Cost Bi D. Modified Total Direct E. Salaries and Wages F. Salaries. Weges and F. Number of Employees H. Number of Employees H. Number of Students (F. Student Hours - class L. Square Footage M. Usege N. Unit of Product O. Total Production	on 8ase Codes are provided for use in connection with sation sais Cost Basis ringe Benefits (final document) (full-time equivalent basis) read count) (full-time equivalent basis) room and work performed
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense ston base(s) used.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART UI- INDU			<u> </u>	
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT				
item No.		ham Description				
3.1.0	Indirect Cost Categories - A the identification, accumula institution. IUnder the columnation of the cost identified, recorded and accust if no, observing on a continuities cost category are additional Base, ener one indicate the basis used for a category to other applicable institutional activities, speculated the column heading of the first three indirect cost process. If cross-allocation category listed in this section	ation and allo nn heading, "A elements inclu- mulated in the I lugation sheet, I embilied and acc of the allocation locating the ac- indirect cost islized service Allocation Seg trategories to techniques are eschiques are	caston of all pourmulation if ded in each in nastitution is fo row the cost cumulated. Up to base codes contegories, in facilities and uence," insent used, insent !	Method," Method," Idirect cos Irmal acco elements Inder the c A throughout of each idirect cos other se in 1, 2, or Indered to the content of	insert "Yes" of category a uniting system included in the robumn headin h P, Y, or Z, the indirect country st pools, otherwise center 3 next to east 4 the allocation the true of the cate 4 the allocation the service center the allocation the	
	bases! Cost Category	n is not used,	Accumulation Method	Allocation Base Code	Arecan on Sequence	
	(a) Depreciation/Use Allowa	nces/Interest			-	
	Building			-		
	Equipment Capital Improvements to	Land 17		***		
	Interest 1/					
	(b) Operation and Maintena	nce				
	(c) General Administration a Expense	ind General		_		
	(d) Departmental Administra	ition	-	_		
	(e) Sponsored Projects Adm	unistration	-	-		
	(f) Library		-	_		
	(g) Student Administration a	and Services		-		
	(h) Other 1/					
	1/ Describe on a Continuation	on Sheet.				
- 1						

REC	DISCLO	ITING STANDARDS BOARD SSURE STATEMENT BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	PART III- IN NAME OF R						9-150 5-150
Item No.			Item Desc	ription					
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical or ir units within a reporting "specialized service facina is identified below should rer listed. The column num ide the codes. Explain ged to users on a bassis of not applicable.]	r administra unit. Servic lities" defin d be inserte mbers corre on a Contir	tive service Center ed in Se d on the spond to rustion S	ices processing the partition of the par	imarily le "reci l of Cir riate lir agraph l any o	for the harge cular he for is liste of the	e ben center: A-21. each s d belov service	efit of s" and (The ervice w that es are
				111	121	131	(4)	(5)	161
	(a)	Scientific Computer D	perations	17000	-	_	_	_	
	(b)	Business Data Process	ing						
	(c)	Animal Care Facilities		-	-			-	
	167	Other Service Centers Annual Operating Bud exceeding \$1,000.000 that generate significa- charges to Federally sponsored agreements either as a direct or indirect cost. «Specify below; use a Continua Sheet, if necessary!	gets ) or nt						
- 1			-	-	-		-	-	-
	m	Category Code: Use code "A" (Ovoclives; code "B" if blind or to both direct and indirect cos	nly to indirect c	writer coats out conegon	are billed es or indi-	only as rect cost	direct co geois, c	ore "C"	uni cost il billec
	(2) <u>Bartim Coda: "A" - center receives en efectation of all applicable indirect costs: Code "8" - partial allocation of indirect costs: Code "6" - no allocation of increet costs.</u>								
	(A)	@Bing Rate Code: Code "A" - oh angetted costs; Code "C" Code "D" - billings are based a c Continuation Sheet).	- rates are base	e on a com	direction.	of historia	al and	Halected	COSTS
	(4)	(4) User Charges Code: Code "A" – all users are charged at the came billing rates; Code "B" – some users are charged at different rates than other users baptism on a Construction Sheet.						1004	
	(5)	Actual Conta vs. Brognuss Co temperatrumesi at least annually annually.	ide: Code "A" Code "B" - bit	– bolings ings are cor	prevenues repared to	if are cor actual co	mpared sats less	to actua frequent	C0515 by 18691
	101	Variance Code: Code "A" - Au las bredits or chargest; Code " Listure periode; Code "C" - an other leaplain on a Continuation	'B" — variances rual variances i	are carried	toneard:	an afferth	vivovits I	n billions	race or

REQ	COCUNTING STANDARDS BOARD DISCLOSURE STATEMENT UIRED BY PUBLIC (AW 100-679 DUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT				
item No.		Item Description				
3.3.0	costs, excluding service of accumulated indirect costs	cost pools established for the accumulation of indirect enters, and the allocation bases used to distribute to Federally apprisoned agreements or similar cost				
	objectives within each major function or activity. For all applicable indirect cos- pools, enter the applicable Allocation Base Code A through P, Y, or Z, to indicast the basis used for allocating accumulated pool costs to Federally sponsorel agreements or similar cost objectives.)					
	Improved Coast Pole is	Allocation Base Code				
	A, Instruction					
	On-Campus Off-Campus Other 1/					
	B. Organized Research					
	On-Campus Off-Campus Other 1					
	C. Other Sponsored Activit	ies				
	On-Campus Off-Campus Other 1/					
	D. Other Institutional Active	ities 1:				
3.4.0	and 3.2.0, describe on a con	it Pools. [For each pool identified under items 3.1.0 initiation sheet the major organizational components, and elements of cost included.)				
	3/ Describe on a Continuation	ion Sheet.				

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS
	DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
tem		
No.		Item Description
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total did of direct cost identified in Pa salaries and wages, fringe be costs over first \$25,000. Wh or excluded. Specify the ben objectives are excluded from alternate allocation method us is based on Cost Analysis Stu	asss. (For each allocation base code used in items is a continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements of II, Direct Costs, that are included, e.g., materials, neaffs, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included eithing functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base and recurring study.
3.6.0	Are appropriate direct costs of	o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully organizations?
	1/ Describe on a Continuatio	n Sheet.

4.1.0		NAL INSTITUTIONS	NAME OF REPO	ATING UNIT		NCES		
4.1.0								
4.1.0			Item Descripti	on				
4.1.0			Part IV					
	Obje C in in C throi are a not i asse than	reciation Charged to 1 Indives. I for each asset Column (1) describing to olumn (2) describing thugh C in Column (3) des pplied to property units; the estimated residual vis. Enter Code Y in each one method applies. El trapplicable.]	category listed he method of do ne basis for de cribing how de, and Code A or value is deduction to column of an a	below, enter lepreciation; a termining usef preciation meth B in Column (4 ed from the to asset category	a code from a code from a ful life; a co hods or use to indicating tel cost of where anot	A through D through D ode from A allowances whether or depreciable her or more		
- 1				Useful	Property	Planticus		
1		Asset Category	Bepreciation Method	Life	Unit	Value		
	Added Cateagre	(1)	(2)	(2)	(4)			
	Coll	Land Improvements						
	(b)	Buildings	-	-	_			
4	(c) Building Improvements				-			
	(d)	Leasehold Improvement				-		
9 1		Equipment	113		-			
31	(e)	Furniture and Fixtures				-		
		Automobiles and Truc			-	-		
	(6)		MS	-		-		
1	(h)	Tools	- H	-	-	-		
	first Code Y on this I if other asset categori are used and enumera on a continuation sher each such asset categ and the applicable code (Otherwise enter Code		es 10 et ory es.	_				
- 1	Ephron (1)-Depreciation Method Code			Column (2)-Useful Life Code				
	A 511	aght tire		A. Regiscement Experience				
		erged at Acquisition		B. Term of Lease				
	C. Uar	Allowance		C. Esperated sen	vice life			
	Y. Dir	er or more than one method 10		D. As prescribed	ter use allowers	oe by Office of		
1				Wanagement and Budget Circular No. A-21  Y. Other or more than one method 1/				
	Colvins	1 (2)-Property Unit Code		Column (4)-Residual Value Code				
		Marie de la companya del companya de la companya de la companya del companya de la companya de l						
	R 400	widual units are accounted for a plied to groups of dusets with a	emin'	A. Residual value B. Residual value	is not deducted	4		
- 1		vice lives		Y. Other or more	than one meth	ad 1)		
		piled to groups of assets with vi	arying					
		vice lives	120					
	Y. Osh	er or more than one method	V.					
	Y. Other or more than one method 3/							

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART IV- DEPRECIATION AND USE ALLOWANCES NAME OF REPORTING UNIT
item No.		Item Description
4.1.1	Asset Valuations and Useful in your indirect cost propo financial statements? (Mark A. Yes B. No 1/	Lives. Are the asset valuations and useful lives used sal consistent with those used in the institution's one.)
4.2.0	Fully Depreciated Assets. Is to Federally sponsored agree	a usage charge for fully depreciated assets charged iments or similar cost objectives? (Mark one. If yes, large on a continuation sheet.)
	A Yes B No	
4.3,0	Treatment of Gains and Lossi losses are: (Mark the approp on a continuation sheet.)	es on Disposition of Depreciable Property. Gains and printe line(s) and if more than one is merked, explain
	B. Credited of depreciati Taken into new items	Ŋ
4.4.0	which are capitalized for improvement of capital assets of assets which are capitalizer show the information for the on a continuation sheet the	nter (a) the minimum doller amount of expenditures acquisition, addition, alteration, donation and a superior of the second of the minimum number of expected life years d. If more than one dollar amount or number applies, majority of your capitalized assets, and enumerate dollar amounts and/or number of years for each assets involved which differs from those for the
	Minimum Dollar Amount     Minimum Lite Years	*
4.5.0		re group or mass purchases (initial complement) of fly are less than the capitalization amount indicated e.)
	A Yes 1/ No	
	1/ Describe on a Continuation	n Sheet.

COST ACCOUNTING STANDARDS BOARD PART V- OTHER COSTS AND CREDITS NAME OF REPORTING UNIT DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS tem item Description No. Part V Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to appoisored agreements on the cash basis of accounting file,, when the leave is taken or padil, or on the accrual basis of accounting (when the leave is sarned)? [Mark applicable line(s)] 5.1.0 A. \_\_\_ B. \_\_\_\_ Accrual 1/ 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,) 5.2.0 The credits/receipts are offset against the specific direct or indirect costs to which they relate. The credits/receipts are handled as a general adjustment to the indirect pool. The credits/receipts are treated as income and are not offset against costs. Combination of methods 3/ D. \_\_\_\_ Other 1/ 1/ Describe on a Continuation Sheet.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS
REG	DURRED BY PUBLIC LAW 100-679		- FRO THUE COO 10
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
Item No.		Item Description	
	Instru	ctions for Part VI	250.110001
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	reasurement and assignment of nefits other than pensions (incli- e. Some organizations may lot to public institutions at the gov at subordinate organization lev- sts at the main campus level its.	uding post retirement cur all of these costs renmental unit level, ets. Still others may
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	sporting unit! does not directly is unation sheet, identify the orga- s. When the costs allocated to d the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	rizational entity that Federally sponsored have access to the t should require that
6.1.0	Pension Plans		
6.1.1	Defined-Contribution Pension plans whose costs are cha applicable line(s) and enter or	Plans. Identify the types and rged to Federally sponsored a umber of plans.	number of pension agreements. (Mark
	Type of Plan		Number of Pass
		oyees participate in eroment Retirement Plan(s)	
	other defined co	TIAA/CREF plan or ntribution plan that n organization not se institution	
	C Institution has it Contribution Plan		_
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation method, the asset valuation method and computations, the amo- zation periods for actuarial gains	be on a continuation hod, the criteria for retization periods for
	1/ Describe on a Continuatio	n Sheet.	

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT Item Description Post Retirement Benefits Other Than Pensions (including post retirement health core 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.) 6.2.0 Z. [ ] Not Applicable Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally aponabred agreements are determined on the cash or accounting. If costs are actived, describe the accounting practices used, including schuaries cost method, the asset valuation method, the criteria for changing actuaries assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) 6.2.1 Self-lissurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) 6.3.0 When accrued (book accrual only)
When contributions are made to a nonforfeitable fund
When contributions are made to a forfeitable fund
When the benefits are paid to an employee
When amounts are paid to an employee welfare plan
Other or more than one method: 1/
Not Applicable 6.4.0 Self-insurance Programs (Worker's Compensation, Liability and Casualty Insurance I 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.) When claims are paid or losses are incurred ino provision for reserves. When provisions for reserves are recorded based on the present value of the Sability. When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method. 1/ A. \_\_\_\_

DEFERRED COMPENSATION AND INSURANCE COSTS

c. \_\_\_\_ D. \_\_\_\_

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD PART VI-

1) Describe on a Continuation Sheet.

	DISCLO	ITING STANDARDS BOAR SQURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS
REC	DUCATION OF THE PROPERTY OF TH	BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	NAME OF REPORTING UNIT
Item No.	380 400		item Description
6.4.2	Case Fede	ualty Insurance. Cos erally sponsored agree	its of such self-insurance programs are charged to ments or similar cost objectives: (Mark one.)
	Α.	When I	osses are incurred (no provision for reserves)
	В.		provisions for reserves are recorded based on ment costs
	C.	reprodu	provisions for reserves are recorded based on action costs new lass observed depreciation (market excluding the Value of land and other indestructibles.
	D.	Losses contrac	are charged to fund balance with no charge to its and grants ino provision for reserves)
	Υ,	Other o	r more than one method 1/
	Z.	Not Ap	plicable
	1/ D	escribe on a Continuer	ion Shert

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-678 EDUCATIONAL INSTITUTIONS	PART VIN CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT
Item No.		isem Description
	ADMINISTRATION) C Instru This part should be or group office of an educat administering two or more se and where at least one of the Disclosure Statement. The reporting unit (cer of services provided by the allocated to applicable segri disclosure should over the a	ITRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE IFFICE, AS APPLICABLE. ctions for Part VII ctions for Part VII ctions for part VII properties to the system office or a tional system when that office is responsible for greents, where it allocates its costs to such segments as segments is required to file Parts I through VI of the intral system or group office) should disclose how costs are reporting unit are, or will be, accumulated and lents of the institution. For a contral system office, mile institution. For a contral system office, mile institution. For a proup office, disclosure should
7.1.0	Cover all of the subordinate Organizational Structure	organizations administered by that group office.
	On a continuation sheet, list including hospitals, Federa	all segments of the university or university system, illy Funded Research and Development Centers and Contractor-operated (GOCO) facilities, and lower- y the reporting unit.
7.2.0	Cost Accumulation and Alleg	adion.
1	On a continuation sheet, pro	vide a description of:
		to segments of the university or university system FRDC's, GOCO facilities, etc.), in brief.
Ì	<ol> <li>How the costs of the :</li> </ol>	services are identified and accumulated.
	<ul> <li>The basis used to a segments.</li> </ul>	flocate the accumulated costs to the benefitting
	<li>Any costs that are tran or the intermediate a another segment(s). If</li>	isferred from a segment to the central system office dministrative office, and which are reallocated to none, so state.
		t fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.

RE	DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT
tem No.		Item Description
1.3.1	and indirect expense pool, e	y associated costs are treated in each allocation base e.g., when allocating costs to a major function or direct cost rates; or, when a central office or group
1.4.0	agreements, e.g., 7/1 to 6/3	(Specify the twelve month ion end reporting of costs under Federally sponsored . If the cost accounting period is other than the for financial accounting and reporting purposes, ontinuation sheet.)
1.5.0	regulations which influence th	identify on a continuation sheet any State laws or e-institution's cost accounting practices, e.g., State and any applicable statutory limitations or special costs.
	1/ Describe on a Continuation	Sheet,

7.5

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART #- DIRECT COSTS NAME OF REPORTING UNIT
No.		Item Description
		ADMINISTRATION CONT.
	Instru	ctions for Part II
	to Federally sponsored agree is expected that the disclos- 9903.302-1) for classifying	sclose what costs are, or will be, charged directly iments or similar cost objectives as Direct Costs. It ad cost accounting practices (as defined at 48 CFR costs either as direct costs or indirect costs will be sits incurred by the reporting unit.
2.1.0	Agreements or Similar Cost each major function or actis sponsored activities and oth sheet, your criteria for detern like circumstances, are treate with respect to final cost of items of cost that may be tre Materials, Salaries and Wage of the activity involved. Se	ow Costs are Changed to Faderally Sponsored Objectives. (For all major categories of cost under rity such, as instruction, organized research, other ar institutional activities, describe on a continuation mind either as direct costs only or as indirect costs only operatives. Particular emphasis should be placed on ated as either direct or indirect costs (e.g., Supplies, s. Fringe Benefits, etc.) depending upon the purpose parate explanations on the criteria governing each d in this Part III are required. Also, list and explain if the specified criteria.)
2.2.0	Federally sponsored agreem	All materials and supplies directly identified with ents or similar cost objectives. Describe on a pal classes of materials which are charged as direct
2.3.0	Method of Charging Direct M and if more than one is mark	aterials and Supplies. (Mark the appropriate line(s) od, explain on a continuation sheet.)
2.3.1	Direct Purchases for Projects	are Charged to Projects at:
2.3.2	Inventory Requisitions from (Identify the inventory valuati	Central or Common, Institution-owned Inventory, on method used to charge projects):
	A. First In, Fi B. Lest In, Fi C. Average C D. Predeterm Y. OtherIsl Z. Nor Applic	rst Out Octs 1/ ined Costs 1/ 1/ able

REQ	ICCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT UIRED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	PART II- DIRECT NAME OF REPORT				
Item No.		them Description	1	55111		
2.4.0	Description of Direct Person with Federally sponsored ag- continuation sheet the perso fringe benefits costs, if any, are charged as direct person	reements or sim nal services comp within each major	itar ci	ost obje tion cos	atives. (D	escribe on a ng applicable
2.5.0	Method of Charging Direct Seach Direct Personal Service direct salary and wage cost objectives. If more than a continuation sheet, the appli-	es Category to id a to Federally sp ne line is marke	entify onso d in	the me red agre a colum	thod(s) us ements or	ed to charge similar cost
		Facu 110	37.	Personal : Starr (2)	Students (3)	2274 Other 3/ (4)
	Payroll Distribution Meth (Individual time card/actu hours and rates)			_		-
	<ul> <li>B. Plan - Confirmation (Bud- planned or assigned work activity, updated to refle significant changes)</li> </ul>			-		7576
	<ul> <li>C. After-the-fact Activity Re (Percentage Distribution- employee activity)</li> </ul>		-		CTITE!	
	<li>Multiple Confirmation Re (Employee Reports prepa each academic term, to account for employee's activities, direct and ind charges are certified sep</li>	red	Tile :	200	57775	
	Y. Other(s) 1/					2000
	1/ Describe on a Continuation	on Sheet.				

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART II- DIRECT COSTS NAME OF REPORTING UNIT EDUCATIONAL INSTITUTIONS Item Rem Description No. 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.) Salary and Wage Cost Accumulation System. 2.5.2 (Within each major function or activity, describe, on a continuation sheet, the specific eccounting records or memorandum records used to accumulate and record the shere of the total salary and wage costs attributable to each emplayee's direct (Federally spansored projects, non-sponsored projects or similar cost objectives) and indirect activities. Indicate how the salary and wage cost distributions are reconciled with the payroil data recorded in the institution's financial accounting records.] 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 sheat 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, prainium pay, social security, pension plans, post-retirement benefits other than pensions, health insurance, training, tuition, tuition remission, etc.! 2.6.0 2.6.1 Method of Charging Direct Fringe Benefits. (Describe on a continuation sheet, how each type of fringe benefit cost identified in item 2.5.0, 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.) <u>Description of Other Direct Costs.</u> All other items of cost directly identified with Federally sponsored agreements or similar cost objectives. It is to a continuation sheet the principal classes of other costs which are charged directly, e.g., travel, consultants, services, subgrants, subcontracts, majpractice insurance, etc.! 2.7.0

	OSCLOSURE STANDARDS BOARD	PART II- DIREC			
	DUCATIONAL INSTITUTIONS	NAME OF REPO	RTING UNIT		
No.		Item Description	on		
2.8.0	Cost Transfers. When Federare credited for cost transfer amount for direct personal stindirect costs always based rate, indirect costs always based rate, indirect costs original (Consider transactions when cost accounting periods). If how the credit differs from a	rs to other projectivities, material on the same a like used to challe the original challengers if "?	ects, grants of is, other dire mount(s) or inge or alloo herge and the vo", explain	or contracts ct charges a rate(s) (e.g. ate costs to e credit occi	, is the credit and applicable , direct labor o the project ur in different
	Yes No				
2,9.0	Interorganizational Transfers supplies, and services which of the educational institution indicate the basis used by interorganizational transfers sponsored agreements or sil in a column, explain on a column.	are, or will be to n. (Mark the a you as transfe or materials, nilar cost object	ansferred to appropriate li ree to char supplies, ar tives, If more	you from ot ne(s) in eac ge the cos nd services	her segments ch column to t or price of to Federally
			Materials (1)	Supplies  21	Services (2)
	<ul> <li>At full cost excluding ind costs attributable to grou central office expenses.</li> </ul>		-	777	-
	<ul> <li>At full cost including indi- costs attributable to grou- central office expenses.</li> </ul>	ip or	8778	-	S-0
	C. At established catalog or price or prices based on competition.	market adequate	-	-	-
	Y. Otherisi 1/		-	-2	
	<ol> <li>Interorganizational transf not applicable</li> </ol>	lers are	_	-	-
	1/ Describe on a Continuation	on Sheet.			

11.4

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
Item No.		item Description
	Institutions should dis- identified and accumulated indepticable indirect cost pools activity, how service center of specific indirect cost pools ar rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocation thams 3.1.0 and 3.3.0.  A. Direct Charge or Allocation thams 3.1.0 and 3.3.0.  A. Direct Charge or Allocation thams 3.1.0 and 3.3.0.  C. Modified Total Cost Bis D. Modified Total Cost Bis D. Modified Total Cost Bis D. Modified Total Direct C. Salaries and Wages F. Salaries and Wages F. Salaries. Wages and F. Number of Employees I. Number of Students in Number of Students in Number of Students of Student Hours - class L. Square Footage N. Salaries Footage N. Unit of Production	in Base Codes are provided for use in connection with: ation sais Cost Basis linge Benefits thead count( full-time equivalent basis) read count( jul-time equivalent basis) room and work performed  eparate Cost Groupings) 1/
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense tion base(s) used.

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDII NAME OF REPO			
Item No.		tiem Descript	ion		
3.1.0	Indirect Cost Categories - At the identification, securable institution. Under the column - No" to indicate if the cost is identified, recorded and accur if "No," describe on a continuindirect cost category are ide "Allocation Base," enter one indicate the basis used for allocategory to other applicable institutional activities, specified the column heading." of the first three indirect cost process. If cross-allocation to category listed in this section.	ation and allo on heading, "A elements inclu- mulated in the I uustion sheet, I uustion sheet, I of the allocatio locating the ac indirect cost alized service Allocation Seq categories to eschniques are	caston of all coumulation is fed in each in nastitution's fe row the cost cumulated. Up to base codes contegories, in facilities and uence," insent used, insent !	Method," Idirect coursel acco elements nder the c A throughts of each direct coursel acco in the c A throughts of each direct coursel acco in the c A throughts of each direct coursel acco in the c A throughts of each direct coursel accounts of each accounts of	insert "Yes" or a category are unting system. included in the obumn heading h P, Y, or Z, to h indirect cost to pools, other envice centers. 3 next to each the allocation
	Indicest Cost Category		Accumulation Method	Allocation Base Code	Arecasen Sequence
	(a) Depreciation/Use Allowa Building Equipment Capital Improvements to Interest 1/		Ξ	Ξ	
	(b) Operation and Maintenan	nce			_
	(c) General Administration a Expense	nd General	_	_	-
	(d) Departmental Administra	ition	-	_	
	(e) Sponsored Projects Adm	mistration	4	-	
	(f) Library		-		
	(g) Student Administration a	and Services		to a contract	
	(h) Other 1/		_		
	1/ Describe on a Continuation	on Sheet.			

REC	DISCLO	ITING STANDARDS BOARD SURE STATEMENT BY PUBLIC LAW 100-679 DNAL INSTITUTIONS	PART III- INDIR			SIFT	20405		9-39
tem Vo.			Item Description	on.				1000	
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical or remission are porting "specialized service faci- is identified below shoot reflisted. The column nu- rido the codes. Explain ged to users on a basis of not applicable.]	r administrative unit. Service Co- lities" defined id d be inserted on mbers corresport on a Continuate ther than usage	serventers of the of the of the	ices pris included to the parties of	imarily le "rect of Cir riate lin agraph any o ces. Er	for the harge of cular he for it is listed if the hiter "Z	A-21. Wach so below serviced in Co	efit of s" and (The ervice w that es are olumn
				111	121	131	(4)	(5)	161
	fal.	Scientific Computer D	perations	-	_	-	_	_	_
	161	Business Data Process	ing						
	(c)	Animal Care Facilities						-	
	John Service Centers Annual Operating Budy exceeding \$1,000.000 that generate significa- charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continua Sheet, if necessary)		gets ) or nt						
	10 10			-	$\rightarrow$		-	-	-
	m	Categore Code: Use code "A" objectives; code "B" if billed or 10 both direct and indirect cos	nly to and rect cost as	costs	are billed as or india	only as a	Sirect co geots, co	pps of fa	rai cost d bileo
	(2)	Surden Cogs: Code "A" - conter recoves en ellocation of all applicable indirect costs; Code " partial allocation of interect costs; Code "C" - no aflocation of interect costs.						.8	
	a	884ng Rate Code: Code "A" — on projected costs; Code "C" Code "D" — billings are based a c Continuation. Sheet!.	- rates are based on	a com	bination (	if historia	al and a	45 ected	G0576
	(4)	User Charges Code: Code "A" – all users are charged at the same billing rates; Code "B" – and users are charged at different rates than other users deplain on a Communicon Sheet.						1204	
	150	Actual Costs vs. Broomuss Co (expenditures) at least annually annually.	age: Code "A" - bi Code "8" - billings i	lings ore con	revenues opered to	are cor actual co	mpared in sols less	to actua frequent	COSTS By IRBN
	101	Variance Code: Code "A" - Al las bred to or chargest; Code " Luture periode; Code "C" - an other lexiplain on a Contingation	'B" — variances are crucial variances are ch	arried	toneard!	es ediusit	monts to	billing.	rare or

	DISCLOSURE STATEMENT	PART III- INDIRECT COSTS
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
em o.		Item Description
3.3.0	Indirect Cost Pools and Alloc	ation Bases
	costs, excluding service ce accumulated indirect costs objectives within each major pools, enter the applicable Al	ist pools established for the accumulation of indirect neers, and the allocation bases used to distribute to Federally sponsored agreements or similar cost function or activity. For all applicable indirect cost location Base Code A through P. Y. or Z. to indicate g accumulated pool costs to Federally sponsored bjectives.)
	Indirect Cost Pleas	Allegation Base Code
	A, Instruction	
	On-Campus Off-Campus Other 1/	
- 1	B. Organized Research	
Ì	On-Campus Off-Campus Other 1/	
1	On-Campus	
-	Off-Campus Other 1/	<del></del>
	D. Other Institutional Activit	ies 1
3.4.0	and 3.2.0, describe on a cont	<u>Pools</u> . (For each pool identified under Items 3.1.0 inuation sheet the major organizational components, d elements of cost included.)
	1) Describe on a Continuation	n Sheet.

	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS				
	QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT				
Item No.		Item Description				
3.5.0	5.0 Composition of Allogation Bases. (For each allocation base code used 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the ballocation and the search of the search of the search of the search of the search of the search of the search of direct cost identified in Part II, Direct Costs, that are included, e.g., sub-costs over first \$25,000. Where applicable, explain if service centers are or excluded. Specify the benefitting functions and activities included. If objectives are excluded from the allocation base, such cost objectives alternate allocation method used should be identified. If an indirect cost all is based on Cost Analysis Studies, identify the study, and fully describe the methods and techniques applied, the composition of the specific allocation.					
3.6.0	used, and the frequency of e Allocation of Indirect Costs to Are appropriate direct costs of	sch recurring study .  o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully				
	1/ Describe on a Continuatio	n Sheet.				

REC	DISCLO	ITING STANDARDS BOARD ISURE STATEMENT BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	PART IV- DEPE	ECIATION AND L	JSE ALLOWA	NCES		
No.	-834	Item Description						
8-11			Part IV					
4.1.0	Depreciation Charged to Federally Sponsored Agreements of Similar Cost Objectives. For each asset category sated 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 Bit; 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.)							
		Asset Cateagre	Depreciation Method (1)	Useful Life (2)	Property Unit (2)	Mesicket Value (4)		
	Call	Land Improvements						
	(b) Buildings (c) Buildings (c) Building Improvement (d) Less-hold Improvement (e) Equipment (f) Furniture and Fixtures (g) Automabiles and Truci (h) Tools (ii) Enter Code Y on this (ii) other asset categoria are used and enumera on a continuation shee each such asset categoriand the applicable cod (Otherwise enter Code (Otherwise enter Code)		-	_				
1		5						
1					-			
		KS						
- 1				-	-			
		es 16 et ory es.	_					
1	Ealun	n (1)-Depreciation Method Cod		Column (2)-Useful Life Code				
1	8. fs C. Us	reight Line perced at Acquisition is Allowance her or more than one method <u>1</u> /		A. Regiscement Expended 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 17				
	Colum	n (2)-Property Unit Code		Column (4)-Resid	fuel Value Code	6		
	B. Ap 50 C. Ap 50	fividual units are accounted for a plied to groups of assets with a ryles lives piled to groups of assets with w ryles lives her or more than one method. 3	imilar arying	Residual value is deducted     Residual value as not deducted     Other or more than one method 1/				
	3/ De	scribe on a Continuation Sheet.						

REC	ACCOUNTING STANDARDS BOAF DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 DUICATIONAL INSTITUTIONS	PART IV- DEPRECIATION AND USE ALLOWANCES			
item					
No.		Item Description			
4.1.1	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.)  AYes BNo 1/				
4.2.0	to Federally sponsored ag	Is a usage charge for fully depreciated assets charged reements or similar cost objectives? (Mark one. If yes charge on a continuation sheet.)			
	A. Yes				
	B. No				
4.3,0	Treatment of Gains and Lo losses are: IMark the app on a continuation sheet.)	isses on <u>Disposition of Depreciable Property</u> . Gains and propriate line(s) and if more than one is marked, explain			
- 1	A. Exclud	Excluded from determination of sponsored agreement costs.			
	B. Credito	ed or charged currently to the same pools to which the lation of the assets was originally charged			
	new its	into consideration in the depreciation cost basis of the ems, where trade-in is involved counted for separately, but reflected in the depreciation			
1	reserve	e account			
- 1		Otherisi 1/			
	Z Not ap	plicable			
4.4.0	which are capitalized fi improvement of capital as of assets which are capital show the information for on a continuation sheet t	(Enter Ia) the minimum doller amount of expenditures or acquisition, addition, alteration, donation and lets, and (b) the minimum number of expected life years ized. If more than one dollar amount or number applies, the mighrity of your capitalized assets, and enumerate the dollar amounts and/or number of years for each of assets involved which differs from those for the			
	Minimum Dollar Am     Minimum Life Years				
4.5.0	Group or Mass Purchase, similar items, which individ- above, capitalized? (Mark	Are group or mass purchases unitial complement of fuelly are less than the capitalization amount indicated one.)			
1	A. Yes 1/				
	B. No				
	1/ Describe on a Continue	tino Sheet			

COSTA	DISCLOSURE STANDARDS	
	UIRED BY PUBLIC LAW 10 DUCATIONAL INSTITUTION	0-679 NAME OF REPORTING UNIT
tem		
io.		item Description
		Part V
5.1.0	sabbatical leave cost (i.e., when the leave	Leave Costs. Do you charge vacation, sick, holiday and is to apprepared agreements on the cash basis of accounting is (aken or paid), or on the accrual basis of accounting (when [Mark applicable line(s)]
	A C	ash
	В А	ccrual 1/
5.2.0	as defined in Section purchase discounts.	This item is directed at the treatment of "applicable credits". C of OMB Circular A-21 and other incidental receipts (e.g., insurance refunds, library fees and fines, parking fees, etc.), notipal types of credits and incidental receipts the institution randled.)
		he credits/receipts are offset against the specific direct or direct costs to which they relate.
1		he credits/receipts are handled as a general adjustment to the direct pool,
		he credits/receipts are treated as income and are not offset painst costs.
- 1	D C	ombination of methods 3/
	Y 0	ther 1/
	3/ Describe on a Con	tinuation Sheet.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS		
REC	DURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT			
Item No.		Item Description			
	Instru	ctions for Part VI			
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incl. e. Some organizations may in- for public institutions at the gov at subordinate organization lav- ets at the main campus level its.	uding post retirement cur all of these costs rernmental unit level, sets. Still others may		
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	eporting unit! does not directly i nuation sheet, identify the orga- ics. When the costs allocated to do the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	nizational entity that Federally sponsored have access to the t should require that:		
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 linels) and enter number of plans.)				
	Type of Plan		Number of Plans		
	A Institution empk State/Local Gov	oyees participate in eroment Retirement Plants)			
	other defined co	TIAA/CREF plan or intribution plan that in organization not ne institution	8 <u>-1-</u> 3		
	C Institution has it Contribution Plan		_		
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation met has and computations, the amo issting periods for actuarial gains	be on a continuation hod, the criteria for extization periods for		
	1/ Describe on a Continuatio	n Sheet.			

COST ACCOUNTING STANDARDS BOARD DECLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		DEFERRED COMPENSATION AND INSURANCE COST				
Item No.		Item Description				
6.2.0	core benefits) (PRBs). (identi- are charged to Federally spo	her Than Pensions (including post retirement healt fy on a continuation sheet all PRB plans whose cost insored agreements. For each plan listed, state th approximate number and type of employees covere				
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 dash 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 prior service costs, the amortization periods for actuarial gains and losses, and the funding poice.)					
6.3.0	Self-Insurance Programs (Emp programs are charged to Feder (Mark one.)	playee Group Insurance). Custs of the self-insurance rally sponsored agreements or similar cost objectives				
	B. When contribute C. When contribute D. When the benefit E. When amounts a	sook accrual only!  ans are made to a nontorfeltable fund  ons are made to a forfeltable fund  to are paid to an employee  are paid to an employee welfare plan  an one method. 1/				
6.4.0	Self-insurance Programs (Vinsurance.)	Vorker's Compensation, Liability and Casualty				
6.4.1	Worker's Compensation and L charged to Federally sponsore	iability. Costs of such self-insurance programs are diagraements or similar cost objectives: (Mark one.)				
	B. When provisions of the Sability	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value				
	D Undiscounted val.	for reserves are recorded based on the full or ue, as contrasted with present value, of the liability set aside or contributions are made to a fund an one method $1l'$				
	1/ Describe on a Consinuation	Sheet.				

COST		TING STAND	ARDS BOARD	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS		
REC	UIRED I	BY PUBLIC LA	W 100-679			
tem T	DUCATI	ONAL INSTITU	TIONS	NAME OF REPORTING UNIT		
Nb.	item Description					
6.4.2	Case Fede	ualty Insura erally sponse	nce. Costs ored agreeme	of such self-insurance programs are charged to ents or similar cost objectives: (Mark one.)		
	A.		When los	ses are incurred (no provision for reserves)		
	В.	-	When pr replaceme	rovisions for reserves are recorded based or ent-costs		
	C.	-	reproduct	rovisions for reserves are recorded based on tion costs new less observed depreciation (market cluding the Value of land and other indestructibles.		
	D.	1	Losses a contracts	re charged to fund balance with no charge to and grants ind provision for reserves)		
	Υ,		Other or r	more than one method 1/		
	z.		Not Apple	cable		
	1/ D	escribe on a	Continuation	n Sheet.		

RE	DISCL	NTING STANDARDS BOARD OSURE STATEMENT BY PUBLIC LAW 100-679 IONAL INSTITUTIONS	PART VI: CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT		
Item :			Item Description		
		DISCLOSURE BY CEN ADMINISTRATION) O	TRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE FFICE, AS APPLICABLE.		
		Instruc	ctions for Part VII		
	adn	up office of an educati ninistering two or more se	ompleted only by the central system office or a ional system when that office is responsible for greents, where it allocates its costs to such segments a segments is required to file Parts I through VI of the		
	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 agroup office, disclosure should cover all of the subordinate organizations administered by that group office.				
7.1.0	Organizational Structure				
	inch	uding hospitals, Federal	all segments of the university or university system, ity Funded Research and Development Centers ed Contractor-operated (GOCO) facilities, and lower- the reporting unit.		
7.2.0	Cos	Accumulation and Allec	adion.		
1	On a continuation sheet, provide a description of				
	Α.		to segments of the university or university system IRDC's, GOCD facilities, etc.), in brief.		
1	8.	How the costs of the s	services are identified and accumulated.		
	c.	The basis used to all segments.	locate the accumulated costs to the benefitting		
	D.		sforred from a segment to the central system office dministrative office, and which are reallocated to none, so state.		
	Ε.	Any fixed management prorate or allocation bas	t fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.		

FORM CASE DS 2 (REV 10/94) VII-1

COST ACCOUNTING STANDARDS BOARD DISCLOSURES STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART II- DIRECT COSTS NAME OF REPORTING UNIT			
item No.		Item Description			
	Institutions should dis	ections for Part II sclose what costs are, or will be, charged directly ments or similar cost objectives as Direct Costs. It			
	is expected that the disclose 9903.302-1) for classifying	ed cost accounting practices (as defined at 48 CFR costs either as direct costs or indirect costs will be sts incurred by the reporting unit.			
2.1.0	Criteria for Determining How Coats are Charged to Federally So Agreements or Similar Cost Oblectives. (For all major categories of core each major function or activity such, as instruction, organized research sponsored activities and other institutional activities, describe on a contished, your criteria for determining when costs incurred for the same pur like circumstances, are treated either as direct costs only or as indirect cowith respect to final cost objectives. Particular emphasis should be plittems of cost that may be treated as either direct or indirect costs (e.g., S. Matarials, Salaries and Wages, Fringe Benefits, etc.) depending upon the of the activity involved. Separate explanations on the criteria governit direct cost category identified in this Part II are required. Also, list and a there are any devisitions 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	Method of Charging Direct M and if more than one is marke	aterials and Supplies. (Mark the appropriate line(s) od, explain on a continuation sheet.)			
2.3,1	Direct Purchases for Projects	are Charged to Projects at:			
	A. Actual Inv B. Actual Inv Y. Other(s) 1 Z. Not Applie				
2.3.2	Inventory Requisitions from (Identify the inventory valuation	Central or Common, Institution-owned Inventory, on method used to charge projects:			
	A. First In, Fir B. Lest In, Fir C. Average C D. Predeterm Y. Other(s) Z. Nor Applie	rst Out Osts 1/ Inded Costs 1/ 1/			
	1/ Describe on a Continuation	n Sheet.			

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	1 3500				
2.4.0	<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.]						
2.5.0	Method of Charging Direct S each Direct Personal Service direct salary and wage cost objectives. If more than o continuation sheet, the appli	s Category to identi s to Federally spons ne line is marked in	fy the me lored agre a s colum	thod(s) us ements or	ed to charge similar cost		
		Feculty (11)	Ect Personal Starr (2)	Services Care Students (3)	2272 Other 3/ (4)		
	Payroll Distribution Meth (Individual time card/actu- hours and rates)		-		-		
	<ul> <li>B. Plan - Confirmation (Budg planned or assigned work activity, updated to refler significant changes)</li> </ul>				-		
	<ul> <li>C. After-the-fact Activity Re (Percentage Distribution- employee activity)</li> </ul>		4111111	STILL			
	<ol> <li>Multiple Confirmation Re (Employee Reports prepa each academic term, to account for employee's activities, direct and indi charges are certified sep</li> </ol>	red	(877)	575			
	Y. Other(s) 1/	-	<u></u>	<u></u>			
	1/ Describe on a Continuation	on Sheet.					

	DISCLOSURE STATEMENT	PART II- DIRECT COSTS
REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT
E	DUCATIONAL INSTITUTIONS	
tem		tiem Description
No.		nem Description
	V=70-70-0-70-0-70-0-70-0-70-0-70-0-70-0-	
2.5.1	Salary and Wage Cost Distri	bution Systems.
	by all employees compensa- continuation sheet, the types	r activity, are the methods marked in Item 2.5.0 user ted by the reporting unit? (If "NO", describe on a of employees not included and describe the methods te their salary and wage costs to direct and indirect
	Yes	
	No	
2.5.2	Salary and Wage Cost Accur	mulation System.
	specific accounting records record the share of the total s direct (Federally sponsored objectives) and indirect act	or activity, describe, on a continuation sheet, the or memorandum records used to accumulate and alary and wage costs attributable to each employee's projects, non-sponsored projects or similar cost initiaes. Indicate how the salary and wage cost with the payroll data recorded in the institution's !
2.6.0	sponsored agreements or si sheet all of the different type as direct costs, e.g., actual sabbatical leave, premium p	Benefits Costs. All fringe benefits that are s and wages and are charged directly to Federally milar cost objectives. [Describe on a continuation is of fringe benefits which are classified and charge or accrued costs of vacation, holidays, sick leave, lay, social security, pension plans, post-retirement health insurance, training, tuition, tuition remission.
2.6.1	each type of fringe benefit on allocated (for definitions, Se	nge Benefits. (Describe on a continuation sheet, how st identified in item 2.6.0. is measured, assigned and e 9903.302-1]; first, to the major functions (e.g.
	instruction, research); and, t within each function.)	then to individual projects or direct cost objectives

	COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		T COSTS			
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT				
No.		Item Description	on			
2.8.0	Cost Transfers. When Federare credited for cost transfer amount for direct personal stindirect costs always based rate, indirect costs always based rate, indirect costs original (Consider transactions when cost accounting periods). If how the credit differs from a	rs to other projectivities, material on the same a like used to challe the original challengers if "?	ects, grants of is, other dire mount(s) or inge or alloo herge and the vo", explain	or contracts ct charges a rate(s) (e.g. ate costs to e credit occi	, is the credit and applicable , direct labor o the project ur in different	
	Yes No					
2,9.0	Interorganizational Transfers supplies, and services which of the educational institution indicate the basis used by interorganizational transfers sponsored agreements or sil in a column, explain on a column.	are, or will be to n. (Mark the a you as transfe or materials, nilar cost object	ansferred to appropriate li ree to char supplies, ar tives, If more	you from ot ne(s) in eac ge the cos nd services	her segments ch column to t or price of to Federally	
			Materials (1)	Supplies  21	Services (2)	
	<ul> <li>At full cost excluding ind costs attributable to grou central office expenses.</li> </ul>		-	777	-	
	<ul> <li>At full cost including indi- costs attributable to grou- central office expenses.</li> </ul>	ip or	8778	-	S-0	
	C. At established catalog or price or prices based on competition.	market adequate	-	-	-	
	Y. Otherisi 1/		-	-2		
	<ol> <li>Interorganizational transf not applicable</li> </ol>	lers are	_	-	-	
	1/ Describe on a Continuation	on Sheet.				

11.4

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
Item No.		item Description
	Institutions should dis- identified and accumulated indepticable indirect cost pools activity, how service center of specific indirect cost pools ar rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocation thams 3.1.0 and 3.3.0.  A. Direct Charge or Allocation thams 3.1.0 and 3.3.0.  A. Direct Charge or Allocation thams 3.1.0 and 3.3.0.  C. Modified Total Cost Bis D. Modified Total Cost Bis D. Modified Total Cost Bis D. Modified Total Direct C. Salaries and Wages F. Salaries and Wages F. Salaries. Wages and F. Number of Employees I. Number of Students in Number of Students in Number of Students of Student Hours - class L. Square Footage N. Salaries Footage N. Unit of Production	in Base Codes are provided for use in connection with: ation sais Cost Basis linge Benefits thead count( full-time equivalent basis) read count( jul-time equivalent basis) room and work performed  eparate Cost Groupings) 1/
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense tion base(s) used.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REDUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS NAME OF REPORTING UNIT				
Item No.	hom Description					
3.1.0	Indirect Cost Categories - At the identification, securable institution. Under the column - No" to indicate if the cost is identified, recorded and accur if "No," describe on a continuindirect cost category are ide "Allocation Base," enter one indicate the basis used for allocategory to other applicable institutional activities, specified the column heading." of the first three indirect cost process. If cross-allocation to category listed in this section.	ation and allo on heading, "A elements inclu- mulated in the I uustion sheet, I uustion sheet, I of the allocatio locating the ac indirect cost alized service Allocation Seq categories to eschniques are	caston of all coumulation in ded in each in nestitution's for the cost turnulated. Up on base codes coumulated or categories, in facilities and uence," insent used, insent in used, insent in used, insent in the country in the the the the the the the the	Method," Idirect coursel acco elements nder the c A throughts of each direct coursel acco in the c A throughts of each direct coursel acco in the c A throughts of each direct coursel acco in the c A throughts of each direct coursel accounts of each accounts of	insert "Yes" or a category are unting system. included in the obumn heading h P, Y, or Z, to h indirect cost to pools, other envice centers. 3 next to each the allocation	
	Indicest Cost Category		Accumulation Method	Allocation Base Code	Arecasen Sequence	
	(a) Depreciation/Use Allowa Building Equipment Capital Improvements to Interest 1/		Ξ	Ξ		
	(b) Operation and Maintenan	nce			_	
	(c) General Administration a Expense	nd General	_	_	-	
	(d) Departmental Administra	ition	-	_		
	(e) Sponsored Projects Adm	mistration	4	-		
	(f) Library		-			
	(g) Student Administration a	and Services		to a contract		
	(h) Other 1/		-			
	1/ Describe on a Continuation	on Sheet.				

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS NAME OF REPORTING UNIT							
tem Vo.	Item Description								
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical or remission are porting "specialized service faci- is identified below shoot reflisted. The column nu- rido the codes. Explain ged to users on a basis of not applicable.]	r administrative unit. Service Co- lities" defined id d be inserted on mbers corresport on a Continuate ther than usage	serventers of the of the of the	ices pris included to the parties of	imarily le "rect of Cir riate lin agraph any o ces. Er	for the harge of cular he for it is listed if the hiter "Z	A-21. Wach so below serviced in Co	efit of s" and (The ervice w that es are olumn
				111	121	131	(4)	(5)	161
	fal.	Scientific Computer D	perations	-	_	-	_	_	_
	161	Business Data Process	ing						
	(c)	Animal Care Facilities						-	
	Idi Other Service Centers Annual Operating Budy exceeding \$1,000,000 that generate significa- charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continua Sheet, if necessary)		gets ) or nt						
				-	$\rightarrow$		-	-	-
	m	Category Copy: "the code "A" if the service center costs are billed only as direct copys of final code objectives; code "B" " billes only to indirect cost consignies of waterest cost geois, code "C" if billes to been direct and indirect cost objectives.						rai cost d bileo	
	(2)	(2) Surden Copg: Code "A" - center receives an elocation of all applicable indirect costs: Code "8" - partial allocation of interect costs; Code "C" - no allocation of interect costs.							
	(3) <u>Raining Rate Code</u> : Code "A" — being rance are based an insterior costs: Code "B" — rance are based on prostated costs; Code "C" — rance are based on a combination of historical and projected costs. Code "D" — billings are based on the actual costs of the billing period. Code "Y" — other basedain an a Continuation Seet.								
	(4)	(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 (audits are charged on Sheet).							
	150	(5) <u>Actual Costs, vs. Hinconyst. Code</u> : Code "A" – brikings deveruest are compared to actual costs inspenditures anisast anisast annually; Code "8" – brikings are compared to actual costs ites individually share annually.					COSTS By IRBN		
	101							rare or	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS		
		NAME OF REPORTING UNIT		
em lo.		item Description		
3.3.0	Indirect Cost Pools and Alloc	ation Bases		
	costs, excluding service ce accumulated indirect costs objectives within each major pools, enter the applicable Al	ist pools established for the accumulation of indirect neers, and the allocation bases used to distribute to Federally sponsored agreements or similar cost function or activity. For all applicable indirect cost location Base Code A through P, Y, or Z, to indicate g accumulated pool costs to Federally sponsored bjectives.)		
	Indirect Cost Pleas	Allegation Base Code		
	A. Instruction			
	On-Campus Off-Campus Other 1/			
	B. Organized Research			
	On-Campus Off-Campus Other 1/ C. Other Sponsored Activitie			
	On-Campus Off-Campus Other 1/			
- 1	D. Other Institutional Activit	ies 1:		
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, subgoupings of expenses, and elements of cost included.)			
	1/ Describe on a Continuation	n Sheet.		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART III- INDIRECT COSTS		
	QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
Item No.		Item Description		
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total di of direct cost identified in Pa salaries and wages, fringe be costs over first 425,000. Who or excluded. Specify the ben objectives are excluded from alternate allocation method u- is based on Cost Analysis Stu- methods and techniques app	ases. (For each allocation base code used in items is continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements it. II. Direct Costs, that are included, e.g., materials, marist, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included efficting functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base		
3.6.0	used, and the frequency of e Allocation of Indirect Costs to Are appropriate direct costs of	sch recurring study .  o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully		
	1/ Describe on a Continuatio	n Sheet.		

REC	DISCLO	ITING STANDARDS BOARD ISURE STATEMENT BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	PART IV- DEPE	ECIATION AND L	JSE ALLOWA	NCES		
ltem No	-866	Item Description Part IV						
8-11			Part IV					
4.1.0	Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. For each asset category sisted below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through C in Column (2) describing the basis for determining useful Bit; 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.							
		Asset Cateagre	Depreciation Method (1)	Useful Life (2)	Property Unit (2)	Mesicket Value (4)		
	(a)	Land Improvements						
	(b) Buildings (c) Buildings (mprovement) (d) Leasehold Improvement (e) Equipment (f) Furniture and Fixtures (g) Automobiles and Truct (h) Tools (ii) Enter Code Y on this I if other asset categoriare used and enumeration a continuation sheel each such asset categoriand the applicable cod (Otherwise enter Code (Otherwise enter Code (Otherwise enter Code (Code))	-	-	_				
1		5						
1					-			
		KS						
- 1				-	-			
		es 1e et ory es.	-					
1	Egiumo (1)-Depreciation Method Code			Column (2)-Useful Life Code				
	A. Streight Line     Expensed at Acquaition     Use Altowance     Other or more than one method 3/			Regiscement Expendice     Term of Lease     Estimated Service file     As prescribed for use allowance by Office of Management and Budget Circular No. A-21     Other or most trian one method [17]				
	Column (2)-Property Unit Code			Column (4)-Residual Value Code				
	B. Ap sei C. Ap sei	fividual units are accounted for a plied to groups of assets with a ryles lives piled to groups of assets with w ryles lives her or more than one method. 3	imilar arying	Residual value is deducted     Residual value is not deducted     Other or more than one method 1/				
	3/ De	scribe on a Continuation Sheet.						

REC	ACCOUNTING STANDARDS BOAF DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 DUICATIONAL INSTITUTIONS	PART IV- DEPRECIATION AND USE ALLOWANCES			
item					
No.		Item Description			
4.1.1	Asset Valuations and Use in your indirect cost profinancial statements? (M. A. Yes B. No 1/	ful Lives. Are the asset valuations and useful lives user sposal consistent with those used in the institution? ark one.)			
4.2.0	to Federally sponsored ag	Is a usage charge for fully depreciated assets charged reements or similar cost objectives? (Mark one. If yes charge on a continuation sheet.)			
	A. Yes				
	B. No				
4.3,0	Treatment of Gains and Lo losses are: IMark the app on a continuation sheet.)	isses on <u>Disposition of Depreciable Property</u> . Gains and propriate line(s) and if more than one is marked, explain			
- 1	A. Exclud	Excluded from determination of sponsored agreement costs Credited or charged currently to the same pools to which the depreciation of the assets was originally charged			
- 1	B. Credito				
	new its	into consideration in the depreciation cost basis of the ems, where trade-in is involved counted for separately, but reflected in the depreciation			
1	reserve	e account			
- 1	Y. Otheric				
	Z Not ap	plicable			
4.4.0	which are capitalized fi improvement of capital as of assets which are capital show the information for on a continuation sheet t	(Enter Ia) the minimum doller amount of expenditures or acquisition, addition, alteration, donation and lets, and (b) the minimum number of expected life years ized. If more than one dollar amount or number applies, the mighrity of your capitalized assets, and enumerate the dollar amounts and/or number of years for each of assets involved which differs from those for the			
	Minimum Dollar Am     Minimum Life Years				
4.5.0	Group or Mass Purchase, similar items, which individ- above, capitalized? (Mark	Are group or mass purchases unitial complement of fuelly are less than the capitalization amount indicated one.)			
1	A. Yes 1/				
	B. No				
	1/ Describe on a Continue	tino Sheet			

COSTA	DISCLOSURE STANDARDS	
	UIRED BY PUBLIC LAW 10 DUCATIONAL INSTITUTION	0-679 NAME OF REPORTING UNIT
tem		
io.		item Description
		Part V
5.1.0	sabbatical leave cost (i.e., when the leave	Leave Costs. Do you charge vacation, sick, holiday and is to apprehend agreements on the cash basis of accounting is (aken or paid), or on the accrual basis of accounting (when [Mark applicable line(s)]
	A C	ash
	В А	ccrual 1/
5.2.0	as defined in Section purchase discounts.	This item is directed at the treatment of "applicable credits". C of OMB Circular A-21 and other incidental receipts (e.g., insurance refunds, library fees and fines, parking fees, etc.), notipal types of credits and incidental receipts the institution randled.)
		he credits/receipts are offset against the specific direct or direct costs to which they relate.
1		he credits/receipts are handled as a general adjustment to the direct pool,
		he credits/receipts are treated as income and are not offset painst costs.
- 1	D C	ombination of methods 3/
	Y 0	ther 1/
1		
	3/ Describe on a Con	tinuation Sheet.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS
REC	DURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
Item No.		Item Description	
	Instru	ctions for Part VI	
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incl. e. Some organizations may in- for public institutions at the gov at subordinate organization lav- ets at the main campus level its.	uding post retirement cur all of these costs rernmental unit level, sets. Still others may
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	eporting unit! does not directly i nuation sheet, identify the orga- ics. When the costs allocated to do the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	nizational entity that Federally sponsored have access to the t should require that:
6.1.0	Pension Plans		
6.1.1		Plans. Identify the types and irged to Federally sponsored a umber of plans.	
	Type of Plan		Number of Plans
	A Institution empk State/Local Gov	oyees participate in eroment Retirement Plants)	
	other defined co	TIAA/CREF plan or intribution plan that in organization not ne institution	8 <u>-1-</u> 3
	C Institution has it Contribution Plan		_
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation met has and computations, the amo issting periods for actuarial gains	be on a continuation hod, the criteria for extization periods for
	1/ Describe on a Continuatio	n Sheet.	

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	core benefits) (PRBs). (identi- are charged to Federally spo	her Than Pensions (including post retirement healt fy on a continuation sheet all PRB plans whose cost insored agreements. For each plan listed, state th approximate number and type of employees covere				
6.2.1	PRB costs charged to Federal or accrual basis of accounts practices used, including act criteria for changing actuaria	Costs. (On a continuation sheet, indicate whether ly sponsored agreements are determined on the dail ng. If costs are eccrued, describe the accounting usual cost method, the asset valuation method, the assumptions and computations, the amortization the amortization periods for actuarial gains am y.)				
Self-Insurance Programs (Employee Group Insurance). Custs of the sel programs are charged to Federally sponsored agreements or similar cost (Mark one.)						
	B. When contribute C. When contribute D. When the benefit E. When amounts a	sook accrual only!  ans are made to a nontorfeltable fund  ons are made to a forfeltable fund  to are paid to an employee  are paid to an employee welfare plan  an one method. 1/				
6.4.0	Self-insurance Programs (Vinsurance.)	Vorker's Compensation, Liability and Casualty				
6.4.1	Worker's Compensation and L charged to Federally sponsore	iability. Costs of such self-insurance programs are diagraements or similar cost objectives: (Mark one.)				
	B. When provisions of the Sability	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value				
	D Undiscounted val.	for reserves are recorded based on the full or ue, as contrasted with present value, of the liability set aside or contributions are made to a fund an one method $1l'$				
	1/ Describe on a Consinuation	Sheet.				

COST		TING STAND	ARDS BOARD	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS		
REC	UIRED I	BY PUBLIC LA	W 100-679			
tem T	DUCATI	ONAL INSTITU	TIONS	NAME OF REPORTING UNIT		
Nb.				item Description		
6.4.2	Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)					
	A.		When los	ses are incurred (no provision for reserves)		
	В.	-	When pr replaceme	rovisions for reserves are recorded based or ent-costs		
	C.	-	reproduct	rovisions for reserves are recorded based on tion costs new less observed depreciation (market cluding the Value of land and other indestructibles.		
	D.	1	Losses a contracts	re charged to fund balance with no charge to and grants ind provision for reserves)		
	Υ,		Other or r	more than one method 1/		
	Z Not Applicable					
	1/ D	escribe on a	Continuation	n Sheet.		

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VI: CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT
No.		isem Description
	ADMINISTRATION)	NTRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE OFFICE, AS APPLICABLE.
	This part should be o group office of an educa administering two or more s	uctions for Part VII completed only by the central system office or a stional system when that office is responsible for segments, where it allocates its costs to such segments the segments is required to file Parts I through VI of the
	of services provided by the allocated to applicable segri- disclosure should cover the	entral system or group office) should disclose how costs he reporting unit are, or will be, accumulated and ments of the institution. For a cantral system office, entire institution. For a group office, disclosure should corganizations administered by that group office.
7.1.0	Organizational Structure.	
	including hospitals, Feder	it all segments of the university or university system, rally. Funded. Research and Development Centers ned Contractor-operated (GOCO) facilities, and lower- ay the reporting unit.
7.2.0	Cost Accumulation and Alle	scation.
	On a continuation sheet, pro	ovide a description of
	<ul> <li>The services provider Encluding hospitals, F</li> </ul>	d to segments of the university or university system FFRDC's, GOCD facilities, etc.), in brief.
1	8. How the costs of the	services are identified and accumulated.
	<li>The basis used to a segments.</li>	allocate the accumulated costs to the benefitting
	<ul> <li>Any costs that are tra or the intermediate a another segment(s).</li> </ul>	insferred from a segment to the central system office administrative office, and which are reallocated to If none, so state.
	E. Any fixed management prorate or allocation by	nt fees that are charged to a segment(s) in lieu of a asis and the basis of such charges. If none, so state.

REG	CCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT JRED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	PART II- DIRE				
No.		Item Descri	ption	5500		
2.4.0	<u>Pescription 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.]					
2.5.0	Method of Charging Direct : each Direct Personal Service direct salary and wage cost objectives. If more than a continuation sheet, the appli	es Category to to to Federally one line is ma	o identify sponse arked in	y the me pred agre a colum	thod(s) us ements or	ed to charge similar cos
			Dire Faculty (1)	ct Personal ( Staff (2)	Students (3)	230 <u>4</u> Other 3/ (4)
	Payroll Distribution Meth (Individual time card/actu hours and rates)		-	-		-
	<li>Plan - Confirmation (Bud planned or assigned wor activity, updated to refle significant changes)</li>	k				(1988)
	<ul> <li>C. After-the-fact Activity R (Percentage Distribution employee activity)</li> </ul>			***************************************	COURT	<u> </u>
	D. Multiple Confirmation Re (Employee Reports prepriesch academic term, to account for employee's activities, direct and indi- charges are certified ser	ared Sirect	SECTION .	(2000) (1000)	<del></del>	
	Y. Other(s) 1/		-			2000
	1/ Describe on a Continuati	on Shaar				

	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II- DIRECT COSTS
REC	DURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
Item No.		Rem Description
2.5.1	Salary and Wage Cost Distri	bution Systems.
	by all employees compensa- continuation sheet, the types	r activity, are the methods marked in Item 2.5.0 used ted by the reporting unit? If "NO", describe on a s of employees not included and describe the methods to their salary and wage costs to direct and indirect
	Yes No	
2.5.2	Salary and Wage Cost Accur	mulation System.
	specific accounting records record the share of the total si direct (Federally sponsored objectives) and indirect act	or activity, describe, on a continuation sheet, the or memorandum records used to accumulate and alary and wage costs attributable to each employee's projects, non-sponsored projects or similar cost invities. Indicate how the salary and wage cost with the payroll data recorded in the institution's !
2.6.0	sponsored agreements or sin sheet all of the different type as direct costs, e.g., actual sabbatical leave, premium p	e Benefits Costs. All fringe benefits that are s and wages and are charged directly to Federally milar cost objectives. [Describe on a continuation is of fringe benefits which are classified and charged or accrued costs of vacation, holidays, sick leave, lay, social security, pension plans, post-retirement health insurance, training, tuition, tuition remission,
2.6.1	each type of fringe benefit on allocated (for definitions, Se-	nge Benefits. (Describe on a continuation sheet, how st identified in item 2.6.0, is measured, assigned and e 9903.302-1); first, to the major functions (e.g., then to individual projects or direct cost objectives
2.7.0	Federally sponsored agreeme sheet the principal classes of	OSIS. All other items of cost directly identified with ints or similar cost objectives. It ist on a continuation other costs which are charged directly, e.g., travel, ints, subcontracts, malpractice insurance, etc.!

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT JURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	PART II- DIRECT COSTS NAME OF REPORTING UNIT						
item Vo		Item Description						
2.8.0	Cost Transfers. When Fede are credited for cost transfe amount for direct personal is indirect costs always based rate, indirect costs] origina (Consider transactions where cost accounting periods). I how the credit differs from	rally sponsored agreements ers to other projects, grants ervices, materials, other dir- s on the same amounts) or illy used to charge or alloo the the original charge and the Mark one, if "No", explain	or contracts ict charges ( rate(s) (e.g. ate costs t e credit occ	i, is the credit and applicable ii, direct labor to the project or in different				
	Yes No							
2,9.0	Interorganizational Transfer supplies, and services which of the educational institution indicate the basis used by interorganizational transfers sponsored agreements or si in a column, explain on a co-	are, or will be transferred to in. (Mark the appropriate) you as transfered to cha s or materials, supplies, a milar cost objectives. If mo	you from or ine(s) in ea- rge the cos nd services	her segments ch column to t or price of to Federally				
		Materials (1)	Supplies (2)	Servicina (2)				
	<ul> <li>At full cost <u>excluding</u> in costs attributable to gro central office expenses.</li> </ul>	up or	500	-				
	<ol> <li>At full cost including ind costs attributable to gro- central office expenses.</li> </ol>	up or	-	87				
	<ul> <li>At established catalog or price or prices based on competition.</li> </ul>		_	-				
	Y. Otherisi 1/							
	<ol> <li>Interorganizational trans not applicable</li> </ol>	ders are	_	_				

	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT IQUIRED BY PUBLIC LAW 100 679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
Item No.	EDUCATION PROFITS	Item Description
	Institutions should dis identified and accumulated is applicable indirect cost pools activity, how service center is specific indirect cost pools are rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocatio Items 3.1.0 and 3.3.0.  A. Direct Charge or Alloc B. Total Expenditures. C. Modified Total Cost Bi D. Modified Total Direct E. Salaries and Wages F. Salaries. Weges and F. Number of Employees H. Number of Employees H. Number of Students (F. Student Hours - class L. Square Footage M. Usege N. Unit of Product O. Total Production	on 8ase Codes are provided for use in connection with sation sais Cost Basis ringe Benefits (final document) (full-time equivalent basis) read count) (full-time equivalent basis) room and work performed
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense ston base(s) used.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART UI- INDU			<u> </u>	
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT				
item No.		Hem Descript	ion			
3.1.0	Indirect Cost Categories - A the identification, accumula institution. IUnder the columnation of the cost identified, recorded and accust if no, observing on a continuities cost category are additional Base, ener one indicate the basis used for a category to other applicable institutional activities, speculated the column heading of the first three indirect cost process. If cross-allocation category listed in this section	ation and allo nn heading, "A elements inclu- mulated in the I lugation sheet, I embilied and acc of the allocation locating the ac- indirect cost islized service Allocation Seg trategories to techniques are eschiques are	caston of all pourmulation if ded in each in nastitution is fo row the cost cumulated. Up to base codes contegories, in facilities and uence," insent used, insent !	Method," Method," Idirect cos Irmal acco elements Inder the c A throughout of each idirect cos other se I 1, 2, or I 2, or	insert "Yes" of a category a sunting system included in the column headin h P, Y, or Z, the indirect coast pools, otherwise center 3 next to east the allocation of the alloca	
	bases! Cost Category	n is not used,	Accumulation Method	Allocation Base Code	Arecan on Sequence	
	(a) Depreciation/Use Allowa	nces/Interest			-	
	Building			-		
	Equipment Capital Improvements to	Land 17		***		
	Interest 1/					
	(b) Operation and Maintena	nce				
	(c) General Administration a Expense	ind General		_		
	(d) Departmental Administra	ition	-	_		
	(e) Sponsored Projects Adm	unistration	-	-		
	(f) Library		-	-		
	(g) Student Administration a	and Services		-		
	(h) Other 1/					
	1/ Describe on a Continuation	on Sheet.				
- 1						

REC	DISCLO	ITING STANDARDS BOARD SSURE STATEMENT BY PUBLIC LAW 100-679 DNAL INSTITUTIONS	PART III- IN NAME OF R						900,500 51 11 11 11 11 11 11 11 11 11 11 11 11 1
Item No.			Item Desc	ription					
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical or ir units within a reporting "specialized service facina is identified below should rer listed. The column nu- ride the codes. Explain ged to users on a bassis of not applicable.]	r administra unit. Servic lities" defin d be inserte mbers corre on a Contir	tive service Center ed in Se d on the spond to rustion S	ices processing the partition of the par	imarily le "reci l of Cir riate lir agraph l any o	for the harge cular he for is liste of the	e ben center: A-21. each s d belov service	efit of s" and (The ervice w that es are
				111	121	131	(4)	(5)	161
	(a)	Scientific Computer D	perations	17000	-	_	_	_	
	(b)	Business Data Process	ing						
	(c)	Animal Care Facilities		-	-			-	
	147	Other Service Centers Annual Operating Bud exceeding \$1,000.000 that generate significa- charges to Federally sponsored agreements either as a direct or indirect cost. «Specify below; use a Continua Sheet, if necessary!	gets ) or nt						
- 1			-	-	-		-	-	-
	m	Category Code: Use code "A" (Ovoclives; code "B" if blind or to both direct and indirect cos	nly to indirect c	writer coats out conegon	are billed es or indi-	only as rect cost	direct co geois, c	ore "C"	uni cost il billec
	(2) <u>Susten Code: "A" - center receives en afactation of all applicable indirect costs</u> ; Code "5" - partial allocation of interect costs; Code "C" - no afactation of indirect costs.								
	(A)	@Bing Rate Code: Code "A" - oh angetted costs; Code "C" Code "D" - billings are based a c Continuation Sheet).	- rates are base	0.00 2.000	direction.	of historia	al and	Halected	COSTS
	(4)	(4) User Charges Code: Code "A" – all users are charged at the pame billing rates; Code "B" – and users are charged at different rates than other pasts should now a Communican Sheet).						1004	
	(5)	Actual Conta vs. Brognuss Co temperatrumesi at least annually annually.	ide: Code "A" Code "B" - bit	– bolings ings are cor	prevenues repared to	if are cor actual co	mpared sats less	to actua frequent	C0515 Ty 19691
	101	Variance Code: Code "A" - Al las bredits or chargest; Code " Listure periode; Code "C" - an other leoplain on a Communication	'B" — variances rual variances i	are carried	toneard:	an afferth	vivovits I	n billions	race or

FORM CASE DS-2 (REV 10/94) III-3

REQ	COCUNTING STANDARDS BOARD DISCLOSURE STATEMENT UIRED BY PUBLIC (AW 100-679 DUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
item No.		Item Description
3.3.0	costs, excluding service of accumulated indirect costs	ocation Bases  cost pools established for the accumulation of indirect enters, and the allocation bases used to distribute to Federally sponsored agreements or similar cost of function or activity. For all applicable indirect cost
	pools, enter the applicable A	Allocation Base Code A through P, Y, or Z, to indicate ing accumulated pool costs to Federally sponsored
	Improved Coast Poers	Allocation Base Code
	A, Instruction	
	On-Campus Off-Campus Other 1/	
	B. Organized Research	
	On-Campus Off-Campus Other 1	
	C. Other Sponsored Activit	ies
	On-Campus Off-Campus Other 1/	
	D. Other Institutional Active	ities 1:
3.4.0	and 3.2.0, describe on a con	it Pools. (For each pool identified under items 3.1.0 initiation sheet the major organizational components, and elements of cost included.)
	3/ Describe on a Continuation	ion Sheet.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS
	DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
tem		
No.		Item Description
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total did of direct cost identified in Pa salaries and wages, fringe be costs over first \$25,000. Wh or excluded. Specify the ben objectives are excluded from alternate allocation method us is based on Cost Analysis Stu	asss. (For each allocation base code used in items is a continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements of II, Direct Costs, that are included, e.g., materials, neaffs, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included eithing functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base and recurring study.
3.6.D	Are appropriate direct costs of	o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully organizations?
	1/ Describe on a Continuatio	n Sheet.

4.1.0		NAL INSTITUTIONS	NAME OF REPO	ATING UNIT		NCES		
4.1.0								
4.1.0			Item Descripti	on				
4.1.0			Part IV					
	Obje C in in C throi are a not i asse than	reciation Charged to 1 Indives. If or each asset Column (1) describing to olumn (2) describing thugh C in Column (3) des pplied to property units; the estimated residual vis. Enter Code Y in each one method applies. El trapplicable.]	category listed he method of do ne basis for de cribing how de, and Code A or value is deduction to column of an a	below, enter lepreciation; a termining usef preciation meth B in Column (4 ed from the to asset category	a code from a code from a ful life; a co hods or use to indicating tel cost of where anot	A through D through D ode from A allowances whether or depreciable her or more		
- 1				Useful	Property	Planticus		
1		Asset Category	Bepreciation Method	Life	Unit	Value		
		COST PRIMARIA	(1)	(2)	(2)	(4)		
	Coll	Land Improvements						
	(b)	Buildings	-	-	_			
4	(c)	Building Improvements				-		
	(d)	Leasehold Improvement				-		
9 1		Equipment	113		-			
31	(e)	Furniture and Fixtures				-		
		Automobiles and Truc			-	-		
	(6)		MS	-		-		
1	(h)	Tools	- H	-	-	-		
	44	Enter Code Y on this li if other asset categori- are used and enumera on a continuation shee each such asset categ and the applicable cod (Otherwise enter Code	es 10 et ory es.	_				
- 1	Easter	n.(1)-Depreciation Method Cod		Column (2)-Useful Life Code				
	A 511	aght tire		A. Regiscement	Evangages			
		erged at Acquisition		B. Term of Lease				
	C. Uar	Allowance		C. Esperated sen	vice life			
	Y. Dir	er or more than one method 10		D. As prescribed	ter use allowers	oe by Office of		
1				Y. Other or more	and Budget Circ than one meth	ed 11		
	Colvins	1 (2)-Property Unit Code		Column (4)-Resid	ual Value Code			
		Marie de la companya del companya de la companya de la companya del companya de la companya de l						
- 1	R 400	widual units are accounted for a plied to groups of dusets with a	emin'	A. Residual value B. Residual value	is not deducted	4		
- 1		vice lives		Y. Other or more	than one meth	ad 1)		
		piled to groups of assets with vi	arying					
		vice lives	120					
	Y. Osh	er or more than one method	V.					

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART IV- DEPRECIATION AND USE ALLOWANCES				
REC	DUIRED BY PUBLIC LAW 100-679	NAME OF REPORTING UNIT				
	DUCATIONAL INSTITUTIONS					
item No.		Item Description				
4.1.1	Asset Valuations and Useful in your indirect cost propo financial statements? (Mark	Lives. Are the asset valuations and useful lives used sal consistent with those used in the institution's one.)				
1	A: Yes _1/					
4.2.0	to Federally sponsored agree	a usage charge for fully depreciated assets charged ments or similar cost objectives? (Mark one. If yes, erge on a continuation sheet.)				
	A Yes B No					
4.3,0	Treatment of Gains and Loss losses are: IMark the approp on a continuation sheet.)	es en Disposition of Depreciable Property. Gains and priate line(s) and if more than one is marked, explain				
	B. Credited	from determination of sponsored agreement costs or charged currently to the same pools to which the ion of the assets was originally charged				
	C Taken into	Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved				
1	D. Not account reserve at Y. Otherisi					
	Z. Not applic					
4.4.0	which are capitalized for improvement of capital assets of assets which are capitalize show the information for the on a continuation sheet the	nter (a) the minimum dollar amount of expenditures acquisition, addition, alteration, donation and s, and (b) the minimum number of expected Me years d. If more than one dollar amount or number applies, majority of your capitalized assets, and enumerate dollar amounts and/or number of years for each assets involved which differs from those for the				
	Minimum Dollar Amour     Minimum Lite Years	·				
4.5.0		re group or mass purchases Griffiel complement) of fly are less than the capitalization amount indicated e.)				
	A Yes 1/ No					
	1/ Describe on a Continuation	n Sheet.				
ORM CA	SB DS-2 (REV 10/94)	17-2				

COST ACCOUNTING STANDARDS BOARD PART V- OTHER COSTS AND CREDITS NAME OF REPORTING UNIT DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS tem item Description No. Part V Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to appoisored agreements on the cash basis of accounting file,, when the leave is taken or padil, or on the accrual basis of accounting (when the leave is sarned)? [Mark applicable line(s)] 5.1.0 A. \_\_\_ B. \_\_\_ Accrual 1/ 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,) 5.2.0 The credits/receipts are offset against the specific direct or indirect costs to which they relate. The credits/receipts are handled as a general adjustment to the indirect pool. The credits/receipts are treated as income and are not offset against costs. Combination of methods 3/ D. \_\_\_\_ Other 1/ 1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS			
REG	DURRED BY PUBLIC LAW 100-679		- FRO THUE COO 10			
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT				
Item No.		Item Description				
	Instru	ctions for Part VI	250.110001			
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	reasurement and assignment of nefits other than pensions (incli- e. Some organizations may lot to public institutions at the gov at subordinate organization lev- sts at the main campus level its.	uding post retirement cur all of these costs renmental unit level, ets. Still others may			
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	sporting unit! does not directly is unation sheet, identify the orga- s. When the costs allocated to d the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	rizational entity that Federally sponsored have access to the t should require that			
6.1.0	Pension Plans					
6.1.1	Defined-Contribution Pension plans whose costs are cha applicable line(s) and enter or	Plans. Identify the types and rged to Federally sponsored a umber of plans.	number of pension agreements. (Mark			
	Type of Plan		Number of Pass			
		oyees participate in eroment Retirement Plan(s)				
	other defined co	TIAA/CREF plan or ntribution plan that n organization not se institution				
	C Institution has it Contribution Plan		_			
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation method, the asset valuation method and computations, the amo- zation periods for actuarial gains	be on a continuation hod, the criteria for retization periods for			
	1/ Describe on a Continuatio	n Sheet.				

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT Item Description Post Retirement Benefits Other Than Pensions (including post retirement health core 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.) 6.2.0 Z. [ ] Not Applicable Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally aponabred agreements are determined on the cash or accounting. If costs are actived, describe the accounting practices used, including schuaries cost method, the asset valuation method, the criteria for changing actuaries assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) 6.2.1 Self-lissurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) 6.3.0 When accrued (book accrual only)
When contributions are made to a nonforfeitable fund
When contributions are made to a forfeitable fund
When the benefits are paid to an employee
When amounts are paid to an employee welfare plan
Other or more than one method 1/
Not Applicable 6.4.0 Self-insurance Programs (Worker's Compensation, Liability and Casualty Insurance I 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.) When claims are paid or losses are incurred ino provision for reserves. When provisions for reserves are recorded based on the present value of the Sability. When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method. 1/ A. \_\_\_\_

DEFERRED COMPENSATION AND INSURANCE COSTS

c. \_\_\_\_ D. \_\_\_\_

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD PART VI-

1) Describe on a Continuation Sheet.

	DISCLO	ITING STANDARDS BOAR SQURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS					
REC	DUCATION OF THE PROPERTY OF TH	BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	NAME OF REPORTING UNIT					
Item No.	380 400		item Description					
6.4.2	Case Fede	ualty Insurance. Cos erally sponsored agree	its of such self-insurance programs are charged to ments or similar cost objectives: (Mark one.)					
	A.	When I	osses are incurred (no provision for reserves)					
	В.		provisions for reserves are recorded based on ment costs					
	C.	reprodu	provisions for reserves are recorded based on action costs new lass observed depreciation (market excluding the value of land and other indestructibles.					
	D.	Losses contrac	are charged to fund balance with no charge to its and grants ino provision for reserves)					
	Y Other or n		more than one method 1/					
	1/ D	escribe on a Continuer	ion Shert					

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-678 EDUCATIONAL INSTITUTIONS	PART VIN CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT
Item No.		isem Description
	ADMINISTRATION) C Instru This part should be or group office of an educat administering two or more se and where at least one of the Disclosure Statement. The reporting unit (cer of services provided by the allocated to applicable segri disclosure should over the a	ITRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE IFFICE, AS APPLICABLE. ctions for Part VII ctions for Part VII ctions for part VII properties to the system office or a tional system when that office is responsible for greents, where it allocates its costs to such segments as segments is required to file Parts I through VI of the intral system or group office) should disclose how costs are reporting unit are, or will be, accumulated and lents of the institution. For a contral system office, mile institution. For a contral system office, mile institution. For a proup office, disclosure should
7.1.0	Cover all of the subordinate Organizational Structure	organizations administered by that group office.
	On a continuation sheet, list including hospitals, Federa	all segments of the university or university system, illy Funded Research and Development Centers and Contractor-operated (GOCO) facilities, and lower- y the reporting unit.
7.2.0	Cost Accumulation and Alleg	adion.
1	On a continuation sheet, pro	vide a description of:
		to segments of the university or university system FRDC's, GOCO facilities, etc.), in brief.
Ì	<ol> <li>How the costs of the :</li> </ol>	services are identified and accumulated.
	<ul> <li>The basis used to a segments.</li> </ul>	flocate the accumulated costs to the benefitting
	<li>Any costs that are tran or the intermediate a another segment(s). If</li>	isferred from a segment to the central system office dministrative office, and which are reallocated to none, so state.
		t fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.

	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART II- DIRECT COSTS
REC	DURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
Item No.		Rem Description
2.5.1	Salary and Wage Cost Distri	bution Systems.
	by all employees compensa- continuation sheet, the types	r activity, are the methods marked in Item 2.5.0 used ted by the reporting unit? If "NO", describe on a s of employees not included and describe the methods to their salary and wage costs to direct and indirect
	Yes No	
2.5.2	Salary and Wage Cost Accur	mulation System.
	specific accounting records record the share of the total si direct (Federally sponsored objectives) and indirect act	or activity, describe, on a continuation sheet, the or memorandum records used to accumulate and alary and wage costs attributable to each employee's projects, non-sponsored projects or similar cost invities. Indicate how the salary and wage cost with the payroll data recorded in the institution's !
2.6.0	sponsored agreements or sin sheet all of the different type as direct costs, e.g., actual sabbatical leave, premium p	e Benefits Costs. All fringe benefits that are s and wages and are charged directly to Federally milar cost objectives. [Describe on a continuation is of fringe benefits which are classified and charged or accrued costs of vacation, holidays, sick leave, lay, social security, pension plans, post-retirement health insurance, training, tuition, tuition remission,
2.6.1	each type of fringe benefit on allocated (for definitions, Se-	nge Benefits. (Describe on a continuation sheet, how st identified in item 2.6.0, is measured, assigned and e 9903.302-1); first, to the major functions (e.g., then to individual projects or direct cost objectives
2.7.0	Federally sponsored agreeme sheet the principal classes of	OSIS. All other items of cost directly identified with ints or similar cost objectives. It ist on a continuation other costs which are charged directly, e.g., travel, ints, subcontracts, malpractice insurance, etc.!

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT JURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	PART II- DIRECT COSTS NAME OF REPORTING UNIT						
item Vo		Item Description						
2.8.0	Cost Transfers. When Fede are credited for cost transfe amount for direct personal is indirect costs always based rate, indirect costs] origina (Consider transactions where cost accounting periods). I how the credit differs from	rally sponsored agreements ers to other projects, grants ervices, materials, other dir- s on the same amounts) or illy used to charge or alloo the the original charge and the Mark one, if "No", explain	or contracts ict charges ( rate(s) (e.g. ate costs t e credit occ	i, is the credit and applicable ii, direct labor to the project or in different				
	Yes No							
2,9.0	Interorganizational Transfer supplies, and services which of the educational institution indicate the basis used by interorganizational transfers sponsored agreements or si in a column, explain on a co-	are, or will be transferred to in. (Mark the appropriate) you as transfered to cha s or materials, supplies, a milar cost objectives. If mo	you from or ine(s) in ea- rge the cos nd services	her segments ch column to t or price of to Federally				
		Materials (1)	Supplies (2)	Servicina (2)				
	<ul> <li>At full cost <u>excluding</u> in costs attributable to gro central office expenses.</li> </ul>	up or	500	-				
	<ol> <li>At full cost including ind costs attributable to gro- central office expenses.</li> </ol>	up or	-	87				
	<ul> <li>At established catalog or price or prices based on competition.</li> </ul>		_	-				
	Y. Otherisi 1/							
	<ol> <li>Interorganizational trans not applicable</li> </ol>	ders are	_	_				

	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT IQUIRED BY PUBLIC LAW 100 679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
Item No.	EDUCATION PROFITS	Item Description
	Institutions should dis identified and accumulated is applicable indirect cost pools activity, how service center is specific indirect cost pools are rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocatio Items 3.1.0 and 3.3.0.  A. Direct Charge or Alloc B. Total Expenditures. C. Modified Total Cost Bi D. Modified Total Direct E. Salaries and Wages F. Salaries. Weges and F. Number of Employees H. Number of Employees H. Number of Students (F. Student Hours - class L. Square Footage M. Usege N. Unit of Product O. Total Production	on 8ase Codes are provided for use in connection with sation sais Cost Basis ringe Benefits (final document) (full-time equivalent basis) read count) (full-time equivalent basis) room and work performed
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense ston base(s) used.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART UI- INDU			<u> </u>	
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT				
item No.		Hem Descript	ion			
3.1.0	Indirect Cost Categories - A the identification, accumula institution. IUnder the columnation of the cost identified, recorded and accust if no, observing on a continuities cost category are additional Base, ener one indicate the basis used for a category to other applicable institutional activities, speculated the column heading of the first three indirect cost process. If cross-allocation category listed in this section	ation and allo nn heading, "A elements inclu- mulated in the I lugation sheet, I embilied and acc of the allocation locating the ac- indirect cost islized service Allocation Seg trategories to techniques are eschiques are	caston of all pourmulation if ded in each in nastitution is fo row the cost cumulated. Up to base codes contegories, in facilities and uence," insent used, insent !	Method," Method," Idirect cos Irmal acco elements Inder the c A throughout of each idirect cos other se I 1, 2, or I 2, or	insert "Yes" of a category a sunting system included in the column headin h P, Y, or Z, the indirect coast pools, otherwise center 3 next to east the allocation of the alloca	
	bases! Cost Category	n is not used,	Accumulation Method	Allocation Base Code	Arecan on Sequence	
	(a) Depreciation/Use Allowa	nces/Interest			-	
	Building			-		
	Equipment Capital Improvements to	Land 17		***		
	Interest 1/					
	(b) Operation and Maintena	nce				
	(c) General Administration t Expense	ind General		_		
	(d) Departmental Administra	ition	-	_		
	(e) Sponsored Projects Adm	unistration	-	-		
	(f) Library		-	-		
	(g) Student Administration a	and Services		-		
	(h) Other 1/					
	1/ Describe on a Continuation	on Sheet.				
- 1						

REC	DISCLO	ITING STANDARDS BOARD SSURE STATEMENT BY PUBLIC LAW 100-679 DNAL INSTITUTIONS	PART III- IN NAME OF R						900,500 51 11 11 11 11 11 11 11 11 11 11 11 11 1
Item No.			Item Desc	ription					
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical or ir units within a reporting "specialized service facina is identified below should rer listed. The column nu- ride the codes. Explain ged to users on a bassis of not applicable.]	r administra unit. Servic lities" defin d be inserte mbers corre on a Contir	tive service Center ed in Se d on the spond to rustion S	ices processing the partition of the par	imarily le "reci l of Cir riate lir agraph l any o	for the harge cular he for is liste of the	e ben center: A-21. each s d belov service	efit of s" and (The ervice w that es are
				111	121	131	(4)	(5)	161
	(a)	Scientific Computer D	perations	17000	-	_	_	_	
	(b)	Business Data Process	ing						
	(c)	Animal Care Facilities		-	-			-	
	147	Other Service Centers Annual Operating Bud exceeding \$1,000.000 that generate significa- charges to Federally sponsored agreements either as a direct or indirect cost. «Specify below; use a Continua Sheet, if necessary!	gets ) or nt						
- 1			-	-	-		-	-	-
	m	Category Code: Use code "A" (Ovoclives; code "B" if blind or to both direct and indirect cos	nly to indirect c	writer coats out conegon	are billed es or indi-	only as rect cost	direct co geois, c	ore "C"	uni cost il billec
	(2) <u>Burden Code</u> : Code "A" – center receives an afocation of all applicable indirect costs: Code "6" – partial allocation of interect costs; Code "6" – no allocation of interect costs.								
	(A)	@Bing Rate Code: Code "A" - oh angetted costs; Code "C" Code "D" - billings are based a c Continuation Sheet).	- rates are base	0.00 2.000	direction.	of historia	al and	Halected	COSTS
	(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 backain on a Constnuation Sheet;						1004		
	(5)	Actual Conta vs. Brognuss Co temperatrumesi at least annually annually.	ide: Code "A" Code "B" - bit	– bolings ings are cor	prevenues repared to	if are cor actual co	mpared sats less	to actua frequent	C0515 Ty 19691
	101	Variance Code: Code "A" - Al las bredits or chargest; Code " Listure periode; Code "C" - an other leoplain on a Communication	'B" — variances rual variances i	are carried	toneard:	an afferth	vivovits I	n billions	race or

FORM CASE DS-2 (REV 10/94) III-3

REQ	COCUNTING STANDARDS BOARD DISCLOSURE STATEMENT UIRED BY PUBLIC (AW 100-679 DUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
item No.		Item Description
3.3.0	costs, excluding service of accumulated indirect costs	ocation Bases  cost pools established for the accumulation of indirect enters, and the allocation bases used to distribute to Federally sponsored agreements or similar cost of function or activity. For all applicable indirect cost
	pools, enter the applicable A	Allocation Base Code A through P, Y, or Z, to indicate ing accumulated pool costs to Federally sponsored
	Improved Coast Poers	Allocation Base Code
	A, Instruction	
	On-Campus Off-Campus Other 1/	
	B. Organized Research	
	On-Campus Off-Campus Other 1	
	C. Other Sponsored Activit	ies
	On-Campus Off-Campus Other 1/	
	D. Other Institutional Active	ities 1:
3.4.0	and 3.2.0, describe on a con	it Pools. (For each pool identified under items 3.1.0 initiation sheet the major organizational components, and elements of cost included.)
	3/ Describe on a Continuation	ion Sheet.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS
	DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
tem		
No.		Item Description
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total did of direct cost identified in Pa salaries and wages, fringe be costs over first \$25,000. Wh or excluded. Specify the ben objectives are excluded from alternate allocation method us is based on Cost Analysis Stu	asss. (For each allocation base code used in items is a continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements of II, Direct Costs, that are included, e.g., materials, neaffs, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included eithing functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base and recurring study.
3.6.D	Are appropriate direct costs of	o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully organizations?
	1/ Describe on a Continuatio	n Sheet.

4.1.0		NAL INSTITUTIONS	NAME OF REPO	ATING UNIT		NCES	
4.1.0							
4.1.0			Item Descripti	on			
4.1.0			Part IV				
	Obje C in in C throi are a not i asse than	reciation Charged to 1 Indives. If or each asset Column (1) describing to olumn (2) describing thugh C in Column (3) des pplied to property units; the estimated residual vis. Enter Code Y in each one method applies. El trapplicable.]	category listed he method of do ne basis for de cribing how de, and Code A or value is deduction to column of an a	below, enter lepreciation; a termining usef preciation meth B in Column (4 ed from the to asset category	a code from a code from a ful life; a co hods or use to indicating tel cost of where anot	A through D through D ode from A allowances whether or depreciable her or more	
- 1				Useful	Property	Planticus	
1		Basel Calendar	Bepreciation Method	Life	Unit	Value	
	Asset Cateagre	(1)	(2)	(2)	(4)		
	Coll	Land Improvements					
	(b) Buildings	-	-	_			
4	(c)	Building Improvements				-	
	(d) Leasehold Improvement (e) Equipment (f) Furniture and Fixtures				-		
9 1		113		-			
31					-		
		Automobiles and Truc			-	-	
	(6)		MS	-		-	
1	(h)	Tools	- H	-	-	-	
	44	Enter Code Y on this li if other asset categori- are used and enumera on a continuation shee each such asset categ and the applicable cod (Otherwise enter Code	es 10 et ory es.	_			
- 1	Easter	n.(1)-Depreciation Method Cod		Column 121-Useful Life Code			
	A 500	aght tire		A. Regiscement Experience			
		erged at Acquisition		B. Term of Lease			
	C. Uar	Allowance		C. Esperated sen	vice life		
	Y. Dir	er or more than one method 10		D. As prescribed	ter use allowers	oe by Office of	
1				Wanagement and Budget Circular No. A-2 Y. Other or more than one method 1/			
	Colvins	1 (2)-Property Unit Code		Column (4)-Resid	ual Value Code		
		Marie de la companya del companya de la companya de la companya del companya de la companya de l					
- 1	R 400	widual units are accounted for a plied to groups of dusets with a	emin'	A. Residual value B. Residual value	is not deducted	4	
- 1		vice lives		Y. Other or more	than one meth	ad 1)	
		piled to groups of assets with vi	arying				
		vice lives	120				
	Y. Osh	er or more than one method	V.				

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART IV- DEPRECIATION AND USE ALLOWANCES NAME OF REPORTING UNIT
item No.		Item Description
4.1.1	Asset Valuations and Useful in your indirect cost propo financial statements? (Mark A. Yes B. No 1/	Lives. Are the asset valuations and useful lives used sal consistent with those used in the institution's one.)
4.2.0	Fully Depreciated Assets. Is to Federally sponsored agree	a usage charge for fully depreciated assets charged iments or similar cost objectives? (Mark one. If yes, large on a continuation sheet.)
	A Yes B No	
4.3,0	Treatment of Gains and Lossi losses are: (Mark the approp on a continuation sheet.)	es on Disposition of Depreciable Property. Gains and printe line(s) and if more than one is merked, explain
	B. Credited of depreciati Taken into new items	Ŋ
4.4.0	which are capitalized for improvement of capital assets of assets which are capitalizer show the information for the on a continuation sheet the	nter (a) the minimum doller amount of expenditures acquisition, addition, alteration, donation and a superior of the second of the minimum number of expected life years d. If more than one dollar amount or number applies, majority of your capitalized assets, and enumerate dollar amounts and/or number of years for each assets involved which differs from those for the
	Minimum Dollar Amount     Minimum Lite Years	*
4.5.0		re group or mass purchases (initial complement) of fly are less than the capitalization amount indicated e.)
	A Yes 1/ No	
	1/ Describe on a Continuation	n Sheet.

COST ACCOUNTING STANDARDS BOARD PART V- OTHER COSTS AND CREDITS NAME OF REPORTING UNIT DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS tem item Description No. Part V Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to appoisored agreements on the cash basis of accounting file,, when the leave is taken or padil, or on the accrual basis of accounting (when the leave is sarned)? [Mark applicable line(s)] 5.1.0 A. \_\_\_ B. \_\_\_\_ Accrual 1/ 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,) 5.2.0 The credits/receipts are offset against the specific direct or indirect costs to which they relate. The credits/receipts are handled as a general adjustment to the indirect pool. The credits/receipts are treated as income and are not offset against costs. Combination of methods 3/ D. \_\_\_\_ Other 1/ 1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS			
REG	DURRED BY PUBLIC LAW 100-679		- FRO THUE COO 10			
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT				
Item No.		Item Description				
	Instru	ctions for Part VI	250.110001			
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	reasurement and assignment of nefits other than pensions (incli- e. Some organizations may lot to public institutions at the gov at subordinate organization lev- sts at the main campus level its.	uding post retirement cur all of these costs renmental unit level, ets. Still others may			
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	sporting unit! does not directly is unation sheet, identify the orga- s. When the costs allocated to d the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	rizational entity that Federally sponsored have access to the t should require that			
6.1.0	Pension Plans					
6.1.1	Defined-Contribution Pension plans whose costs are cha applicable line(s) and enter or	Plans. Identify the types and rged to Federally sponsored a umber of plans.	number of pension agreements. (Mark			
	Type of Plan		Number of Pass			
		oyees participate in eroment Retirement Plan(s)				
	other defined co	TIAA/CREF plan or ntribution plan that n organization not se institution				
	C Institution has it Contribution Plan		_			
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation method, the asset valuation method and computations, the amo- zation periods for actuarial gains	be on a continuation hod, the criteria for retization periods for			
	1/ Describe on a Continuatio	n Sheet.				

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT Item Description Post Retirement Benefits Other Than Pensions (including post retirement health core 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.) 6.2.0 Z. [ ] Not Applicable Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally aponabred agreements are determined on the cash or accounting. If costs are actived, describe the accounting practices used, including schuaries cost method, the asset valuation method, the criteria for changing actuaries assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) 6.2.1 Self-lissurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) 6.3.0 When accrued (book accrual only)
When contributions are made to a nonforfeitable fund
When contributions are made to a forfeitable fund
When the benefits are paid to an employee
When amounts are paid to an employee welfare plan
Other or more than one method 1/
Not Applicable 6.4.0 Self-insurance Programs (Worker's Compensation, Liability and Casualty Insurance I 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.) When claims are paid or losses are incurred ino provision for reserves. When provisions for reserves are recorded based on the present value of the Sability. When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method. 1/ A. \_\_\_\_

DEFERRED COMPENSATION AND INSURANCE COSTS

c. \_\_\_\_ D. \_\_\_\_

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD PART VI-

1) Describe on a Continuation Sheet.

	DISCLO	ITING STANDARDS BOAR SQURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS			
REC	DUCATION OF THE PROPERTY OF TH	BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	NAME OF REPORTING UNIT			
Item No.	380 400		item Description			
6.4.2	Case Fede	ualty Insurance. Cos erally sponsored agree	its of such self-insurance programs are charged to ments or similar cost objectives: (Mark one.)			
	A.	When I	osses are incurred (no provision for reserves)			
	В.		provisions for reserves are recorded based on ment costs			
	reproducti	provisions for reserves are recorded based on action costs new lass observed depreciation (market excluding the value of land and other indestructibles.				
	D.	Losses contrac	are charged to fund balance with no charge to its and grants ino provision for reserves)			
	Y. Other or more than one method 1/					
	Z.	Not Ap	plicable			
	1/ D	escribe on a Continuer	ion Shert			

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-678 EDUCATIONAL INSTITUTIONS	PART VIN CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT
Item No.		isem Description
	ADMINISTRATION) C Instru This part should be or group office of an educat administering two or more se and where at least one of the Disclosure Statement. The reporting unit (cer of services provided by the allocated to applicable segri disclosure should over the a	ITRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE IFFICE, AS APPLICABLE. ctions for Part VII ctions for Part VII ctions for part VII properties to the system office or a tional system when that office is responsible for greents, where it allocates its costs to such segments as segments is required to file Parts I through VI of the intral system or group office) should disclose how costs are reporting unit are, or will be, accumulated and lents of the institution. For a contral system office, mile institution. For a contral system office, mile institution. For a proup office, disclosure should
7.1.0	Cover all of the subordinate Organizational Structure	organizations administered by that group office.
	On a continuation sheet, list including hospitals, Federa	all segments of the university or university system, illy Funded Research and Development Centers and Contractor-operated (GOCO) facilities, and lower- y the reporting unit.
7.2.0	Cost Accumulation and Alleg	adion.
1	On a continuation sheet, pro	vide a description of:
		to segments of the university or university system FRDC's, GOCO facilities, etc.), in brief.
Ì	<ol> <li>How the costs of the :</li> </ol>	services are identified and accumulated.
	<ul> <li>The basis used to a segments.</li> </ul>	flocate the accumulated costs to the benefitting
	<li>Any costs that are tran or the intermediate a another segment(s). If</li>	isferred from a segment to the central system office dministrative office, and which are reallocated to none, so state.
		t fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.

	OSCLOSURE STANDARDS BOARD	PART II- DIREC			
	DUCATIONAL INSTITUTIONS	NAME OF REPO	RTING UNIT		
No.		Item Description	on		
2.8.0	Cost Transfers. When Federare credited for cost transfer amount for direct personal stindirect costs always based rate, indirect costs always based rate, indirect costs original (Consider transactions when cost accounting periods). If how the credit differs from a	rs to other projectives, material on the same a like used to challe the original challed the	ects, grants of is, other dire mount(s) or inge or alloo herge and the vo", explain	or contracts ct charges a rate(s) (e.g. ate costs to e credit occi	, is the credit and applicable , direct labor o the project ur in different
	Yes No				
2,9.0	Interorganizational Transfers supplies, and services which of the educational institution indicate the basis used by interorganizational transfers sponsored agreements or sil in a column, explain on a column.	are, or will be to n. (Mark the a you as transfe or materials, nilar cost object	ansferred to appropriate li ree to char supplies, ar tives, If more	you from ot ne(s) in eac ge the cos nd services	her segments ch column to t or price of to Federally
			Materials (1)	Supplies  21	Services (2)
	<ul> <li>At full cost excluding ind costs attributable to grou central office expenses.</li> </ul>		-	777	-
	<ul> <li>At full cost including indi- costs attributable to grou- central office expenses.</li> </ul>	ip or	8778	-	S-0
	C. At established catalog or price or prices based on competition.	market adequate	-	-	-
	Y. Otherisi 1/		-		
	<ol> <li>Interorganizational transf not applicable</li> </ol>	lers are	_	-	-
	1/ Describe on a Continuation	on Sheet.			

11.4

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
Item No.		item Description
	Institutions should dis- identified and accumulated indepticable indirect cost pools activity, how service center of specific indirect cost pools ar rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocation space of the specific space of the space of the specific space of the specific space of the space of	in Base Codes are provided for use in connection with: ation sais Cost Basis linge Benefits thead count( full-time equivalent basis) read count( jul-time equivalent basis) room and work performed  eparate Cost Groupings) 1/
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense tion base(s) used.

REC	COST ACCOUNTING STANDARDS SCARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III: INDIRECT COSTS NAME OF REPORTING UNIT			
Item No.		tiem Descript	ion			
3.1.0	Indirect Cost Categories - At the identification, securable institution. Under the column - No" to indicate if the cost is identified, recorded and accur if "No," describe on a continuindirect cost category are ide "Allocation Base," enter one indicate the basis used for allocategory to other applicable institutional activities, specified the column heading." of the first three indirect cost process. If cross-allocation to category listed in this section.	ation and allo on heading, "A elements inclu- mulated in the I uustion sheet, I uustion sheet, I of the allocatio locating the ac indirect cost alized service Allocation Seg categories to eschniques are	caston of all coumulation is fed in each in nastitution's fe row the cost cumulated. Up to base codes contegories, in facilities and uence," insent used, insent !	Method," Idirect coursel acco elements nder the c A throughts of each direct coursel acco in the c A throughts of each direct coursel acco in the c A throughts of each direct coursel acco in the c A throughts of each direct coursel accounts of each accounts of	insert "Yes" or a category are unting system. included in the obumn heading h P, Y, or Z, to h indirect cost to pools, other envice centers. 3 next to each the allocation	
	Indirect Cost Category		Accumulation Method	Allocation Base Code	Arecasen Sequence	
	(a) Depreciation/Use Allowa Building Equipment Capital Improvements to Interest 1/		Ξ	Ξ		
	(b) Operation and Maintenan	nce			_	
	(c) General Administration a Expense	nd General	_	_	-	
	(d) Departmental Administra	ition	-	_		
	(e) Sponsored Projects Adm	mistration	4	-		
	(f) Library		-			
	(g) Student Administration a	and Services		to a contract		
	(h) Other 1/		_			
	1/ Describe on a Continuation	on Sheet.				

REC	DISCLO	ITING STANDARDS BOARD SURE STATEMENT BY PUBLIC LAW 100-679 DNAL INSTITUTIONS	PART III- INDIR			SIFT	20405		9-39
tem Vo.			Item Description	on.				1000	
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical or remission are porting "specialized service faci- is identified below shoot reflisted. The column nu- ride the codes. Explain ged to users on a basis of not applicable.]	r administrative unit. Service Co- lities" defined id d be inserted on mbers corresport on a Continuate ther than usage	serventers in Se the id to ion S of th	ices pris included to the parties of	imarily le "rect of Cir riate lin agraph any o ces. Er	for the harge of cular he for it is listed if the hiter "Z	A-21. Wach so below serviced in Co	efit of s" and (The ervice w that es are olumn
				111	121	131	(4)	(5)	161
	fal.	Scientific Computer D	perations	-	_	-	_	_	_
	(b) Business Data Process		ing						
	(c)	Animal Care Facilities						-	
	(d) Other Service Centers Annual Operating Budg exceeding \$1,000,000 that generate significat charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continual Sheet, if necessary)	gets ) or nt							
			-	$\rightarrow$		-	-	-	
	m	Categore Code: Use code "A" objectives; code "B" if billed or 10 both direct and indirect cos	nly to and rect cost as	costs	are billed as or india	only as a	Sirect co geots, co	pps of fa	rai cost d bileo
	(2)	(2) Bursten Code: Code "A" — center receives an affocation of all applicable indirect costs; C partial allocation of interect costs; Code "C" — no affocation of interect costs.						is: Code	.8
	(ii) <u>Raing Rate Code</u> : Code "A" – bding ruses are base on projected coats; Code "C" – rases are based on Code "D" – billings are based on the actual costs of a Communication Sheet.	- rates are based on	a com	bination (	if historia	al and a	45 ected	G0576	
	(4)	User Charges Code: Code "A" — all users are charged at the same billing rates; Code "B" — som users are charged at different rates than other users backlain on a Construction Sheet.						1204	
	150	Actual Costs vs. Broomuss Co (expenditures) at least annually annually.	age: Code "A" - bi Code "8" - billings i	lings ore con	revenues opered to	are cor actual co	mpared in	to actua frequent	COSTS By IRBN
	101	Variance Code: Code "A" - Al las bred to or chargest; Code " Luture periode; Code "C" - an other lexiplain on a Contingation	'B" — variances are crucial variances are ch	arried	toneard!	es ediusit	monts to	billing.	rare or

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART III- INDIRECT COSTS
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT
em o.		Item Description
3.3.0	Indirect Cost Pools and Alloc	ation Bases
	costs, excluding service ce accumulated indirect costs objectives within each major pools, enter the applicable Al	ist pools established for the accumulation of indirect neers, and the allocation bases used to distribute to Federally sponsored agreements or similar cost function or activity. For all applicable indirect cost location Base Code A through P. Y. or Z. to indicate g accumulated pool costs to Federally sponsored bjectives.)
	Indirect Cost Pleas	Allegates Base Cede
	A, Instruction	
	On-Campus Off-Campus Other 1/	
	B. Organized Research	
	On-Campus Off-Campus Other 1/	
1	On-Campus	
-	Off-Campus Other 1/	<del></del>
	D. Other Institutional Activit	ies 1
3.4.0	and 3.2.0, describe on a cont	<u>Pools</u> . (For each pool identified under Items 3.1.0 inuation sheet the major organizational components, d elements of cost included.)
	1) Describe on a Continuation	n Sheet.

	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS		
	QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
Item No.		Item Description		
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total di of direct cost identified in Pa salaries and wages, fringe be costs over first 425,000. Who or excluded. Specify the ben objectives are excluded from alternate allocation method u- is based on Cost Analysis Stu- methods and techniques app	ases. (For each allocation base code used in items is continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements it. II. Direct Costs, that are included, e.g., materials, marist, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included efficting functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base		
3.6.0	used, and the frequency of e Allocation of Indirect Costs to Are appropriate direct costs of	sch recurring study .  o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully		
	1/ Describe on a Continuatio	n Sheet.		

REC	DISCLO	ITING STANDARDS BOARD ISURE STATEMENT BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	PART IV- DEPE	ECIATION AND L	JSE ALLOWA	NCES			
No.	-834	Item Description							
8-11			Part IV						
4.1.0	Depreciation Charged to Federally Sponsored Agreements or Similar C Objectives. (For each asset category listed below, enter a code from A throat C in Column (1) describing the method of depreciation; a code from A through Column (2) describing the basis for determining useful life; a code from through C in Column (3) describing how depreciation methods or use allowan are applied to property units; and Code A or B in Column (4) indicating whethe not the estimated residual value is deducted from the total cost of deprecia assets. Enter Code Y in each column of an asset category where another or in than one method applies. Enter Code Z in Column (1) only, if an asset category is not applicable.								
		Asset Cateagre	Depreciation Method (1)	Useful Life (2)	Property Unit (2)	Mesicket Value (4)			
	Call	Land Improvements							
	(b) Buildings (c) Building Improvements (d) Leasehold Improvement (e) Equipment (f) Furniture and Fixtures (g) Automobiles and Truck		-	_					
1		5							
					-				
		KS							
- 1	(h) Tools				-	-			
	(ii) Enser Code Y on this li if other asset categoria are used and enumera- on a continuation shee each such asset categ- and the applicable cod (Otherwise enter Code	es 16 et ory es.	_						
1	Ealun	n (1)-Depreciation Method Cod		Column (2)-Useful Life Code					
1	8. fs C. Us	reight Line perced at Acquisition is Allowance her or more than one method <u>1</u> /		ce by Office of cuter No. A-21 led _1/					
	Colum	n (2)-Property Unit Code		Column (4)-Residual Value Code					
	B. Ap 50 C. Ap 50	fividual units are accounted for a plied to groups of assets with a ryles lives piled to groups of assets with w ryles lives her or more than one method. 3	imilar arying	A. Residual value B. Residual value Y. Other or more	is not deducte	d			
	3/ De	scribe on a Continuation Sheet.							

REC	ACCOUNTING STANDARDS BOAF DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 DUICATIONAL INSTITUTIONS	PART IV- DEPRECIATION AND USE ALLOWANCES				
item						
No.		Item Description				
4.1.1	Asset Valuations and Use in your indirect cost profinancial statements? (M. A. Yes B. No 1/	ful Lives. Are the asset valuations and useful lives user sposal consistent with those used in the institution? ark one.)				
4.2.0	to Federally sponsored ag	Is a usage charge for fully depreciated assets charged reements or similar cost objectives? (Mark one. If yes charge on a continuation sheet.)				
	A. Yes					
	B. No					
4.3,0	Treatment of Gains and Lo losses are: IMark the app on a continuation sheet.)	isses on <u>Disposition of Depreciable Property</u> . Gains and propriate line(s) and if more than one is marked, explain				
- 1	A. Exclud					
	B. Credito	ed or charged currently to the same pools to which the lation of the assets was originally charged				
	new its	into consideration in the depreciation cost basis of the ems, where trade-in is involved counted for separately, but reflected in the depreciation				
1	reserve	e account				
- 1	Y. Otheric					
	Z Not ap	plicable				
4.4.0	which are capitalized fi improvement of capital as of assets which are capital show the information for on a continuation sheet t	(Enter Ia) the minimum doller amount of expenditures or acquisition, addition, alteration, donation and lets, and (b) the minimum number of expected life years ized. If more than one dollar amount or number applies, the mighrity of your capitalized assets, and enumerate the dollar amounts and/or number of years for each of assets involved which differs from those for the				
	Minimum Dollar Am     Minimum Life Years					
4.5.0	Group or Mass Purchase, similar items, which individ- above, capitalized? (Mark	Are group or mass purchases unitial complement of fuelly are less than the capitalization amount indicated one.)				
1	A. Yes 1/					
	B. No					
	1/ Describe on a Continue	tino Sheet				

COSTA	DISCLOSURE STANDARDS	
	UIRED BY PUBLIC LAW 10 DUCATIONAL INSTITUTION	0-679 NAME OF REPORTING UNIT
tem		
io.		item Description
		Part V
5.1.0	sabbatical leave cost (i.e., when the leave	Leave Costs. Do you charge vacation, sick, holiday and is to apprehend agreements on the cash basis of accounting is (aken or paid), or on the accrual basis of accounting (when [Mark applicable line(s)]
	A C	ash
	В А	ccrual 1/
5.2.0	as defined in Section purchase discounts.	This item is directed at the treatment of "applicable credits". C of OMB Circular A-21 and other incidental receipts (e.g., insurance refunds, library fees and fines, parking fees, etc.), notipal types of credits and incidental receipts the institution randled.)
		he credits/receipts are offset against the specific direct or direct costs to which they relate.
1		he credits/receipts are handled as a general adjustment to the direct pool,
		he credits/receipts are treated as income and are not offset painst costs.
- 1	D C	ombination of methods 3/
	Y 0	ther 1/
1		
	3/ Describe on a Con	tinuation Sheet.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS		
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		NAME OF REPORTING UNIT			
Item No.		Item Description			
	Instru	ctions for Part VI			
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incl. e. Some organizations may in- for public institutions at the gov at subordinate organization lav- ets at the main campus level its.	uding post retirement cur all of these costs rernmental unit level, sets. Still others may		
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	eporting unit! does not directly i nuation sheet, identify the orga- ics. When the costs allocated to do the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	nizational entity that Federally sponsored have access to the t should require that:		
6.1.0	Pension Plans				
6.1.1		Plans. Identify the types and irged to Federally sponsored a umber of plans.			
	Type of Plan		Number of Plans		
	A Institution empk State/Local Gov	oyees participate in eroment Retirement Plants)			
	other defined co	TIAA/CREF plan or intribution plan that in organization not ne institution	8 <u>-1-</u> 3		
	C Institution has it Contribution Plan		_		
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation met has and computations, the amo issting periods for actuarial gains	be on a continuation hod, the criteria for extization periods for		
	1/ Describe on a Continuatio	n Sheet.			

COST ACCOUNTING STANDARDS BOARD DECLOSURE 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	core benefits) (PRBs). (identi- are charged to Federally spo	her Than Pensions (including post retirement healt fy on a continuation sheet all PRB plans whose cost insored agreements. For each plan listed, state th approximate number and type of employees covere					
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 (Emp programs are charged to Feder (Mark one.)	playee Group Insurance). Custs of the self-insurance rally sponsored agreements or similar cost objectives					
	B. When contribute C. When contribute D. When the benefit E. When amounts a	sook accrual only!  ans are made to a nontorfeltable fund  ons are made to a forfeltable fund  to are paid to an employee  are paid to an employee welfare plan  an one method. 1/					
6.4.0	Self-insurance Programs (Vinsurance.)	Vorker's Compensation, Liability and Casualty					
6.4.1	Worker's Compensation and L charged to Federally sponsore	iability. Costs of such self-insurance programs are diagraements or similar cost objectives: (Mark one.)					
	B. When provisions of the Sability	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value					
	D Undiscounted val.	for reserves are recorded based on the full or ue, as contrasted with present value, of the liability set aside or contributions are made to a fund an one method $1l'$					
	1/ Describe on a Consinuation	Sheet.					

COST		TING STAND	ARDS BOARD	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS			
REC	UIRED I	BY PUBLIC LA	W 100-679	NAME OF REPORTING UNIT			
tem T	DUCATI	ONAL INSTITU	TIONS				
Nb.				item Description			
6.4.2	Case Fede	ualty Insura erally sponse	nce. Costs ored agreeme	of such self-insurance programs are charged to ents or similar cost objectives: (Mark one.)			
	A.		When los	ses are incurred (no provision for reserves)			
	В.	-	When pr replaceme	rovisions for reserves are recorded based or ent-costs			
	C.	-	reproduct	rovisions for reserves are recorded based on tion costs new less observed depreciation (market cluding the Value of land and other indestructibles.			
	D.	1	Losses a contracts	re charged to fund balance with no charge to and grants ind provision for reserves)			
	Υ,		Other or r	more than one method 1/			
	z.		Not Apple	cable			
	1/ D	escribe on a	Continuation	n Sheet.			

RE	DISCL	NTING STANDARDS BOARD DSURE STATEMENT BY PUBLIC LAW 100-679 IONAL INSTITUTIONS	PART VII: CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT		
No.			hem Description		
		ADMINISTRATION) O	TRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE FFICE, AS APPLICABLE. ctions for Part VII		
	adn	up office of an educat inistering two or more se	impleted only by the central system office or a ional system when that office is responsible for gments, where it allocates its costs to such segments segments is required to file Perts I through VI of the		
	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 contral 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.  Organizational Structure.				
7.1.0					
	inch (FFF	iding hospitals, Federal	all segments of the university or university system, ly Funded Research and Development Centers ed Contractor-operated (GOCOI facilities, and lower- the reporting unit.		
7.2.0	Cos	Accumulation and Affect	ation.		
1	On a continuation sheet, provide a description of				
	Α.		to segments of the university or university system RDC's, GOCD facilities, etc.), in brief.		
1	8.	How the costs of the s	ervices are identified and accumulated.		
	C. The basis used to allocate the accumulated costs to the benefitting segments.				
	D.		sforred from a segment Io the central system office iministrative office, and which are reallocated to none, so state.		
	Ε.	Any fixed management prorate or allocation bas	t fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.		

VIII.

RE	FACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT
tem to		Item Description
	Institutions should dis identified and accumulated and accumulated applicable indirect cost pools activity, how service center; specific indirect cost pools ar rates that are used to allocat agreements or similar final or wherever additional space explanation to ensure clarity.  The following Allocation terms 3.1.0 and 3.3.0.  A. Direct Charge or Allocation of the content of the cost of	on Base Codes are provided for use in connection with ation sais Cost Basis ringe Benefits (head count) (full-time equivalent basis) reed count) (time equivalent basis) room and work performed
	1/ List on a continuation involved and the alloca	sheet, the category and subgrouping(s) of expense tion base(s) used.

REC	COST ACCOUNTING STANDARDS SCARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS NAME OF REPORTING UNIT		
Item No.		tiem Descript	ion		
3.1.0	Indirect Cost Categories - At the identification, securable institution. Under the column - No" to indicate if the cost is identified, recorded and accur if "No," describe on a continuindirect cost category are ide "Allocation Base," enter one indicate the basis used for allocategory to other applicable institutional activities, specified the column heading." of the first three indirect cost process. If cross-allocation to category listed in this section.	ation and allo on heading, "A elements inclu- mulated in the I uustion sheet, I uustion sheet, I of the allocatio locating the ac indirect cost alized service Allocation Seg categories to eschniques are	caston of all coumulation is fed in each in nastitution's fe row the cost cumulated. Up to base codes contegories, in facilities and uence," insent used, insent !	Method," Idirect coursel acco elements nder the c A throughts of each direct coursel acco in the c A throughts of each direct coursel acco in the c A throughts of each direct coursel acco in the c A throughts of each direct coursel accounts of each accounts of	insert "Yes" or a category are unting system. included in the obumn heading h P, Y, or Z, to h indirect cost to pools, other envice centers. 3 next to each the allocation
	Indirect Cost Category		Accumulation Method	Allocation Base Code	Arecasen Sequence
	(a) Depreciation/Use Allowa Building Equipment Capital Improvements to Interest 1/		Ξ	Ξ	
	(b) Operation and Maintenan	nce			_
	(c) General Administration a Expense	nd General	_	_	-
	(d) Departmental Administra	ition	-	_	
	(e) Sponsored Projects Adm	mistration	4	-	
	(f) Library		-		
	(g) Student Administration a	and Services		to a contract	
	(h) Other 1/		_		
	1/ Describe on a Continuation	on Sheet.			

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIR			SIFT	20405		9-39		
tem Vo.			Item Description	on.				1000		
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical or remission are porting "specialized service faci- is identified below shoot reflisted. The column nu- ride the codes. Explain ged to users on a basis of not applicable.]	r administrative unit. Service Co- lities" defined id d be inserted on mbers corresport on a Continuate ther than usage	serventers in Se the id to ion S of th	ices pris included to the parties of	imarily le "rect of Cir riate lin agraph any o ces. Er	for the harge of cular he for it is listed if the hiter "Z	A-21. Wach so below serviced in Co	efit of s" and (The ervice w that es are olumn	
				111	121	131	(4)	(5)	161	
	fal.	Scientific Computer D	perations	-	_	-	_	_	_	
	161	Business Data Process	ing							
	(c)	Animal Care Facilities						-		
	141	Other Service Centers Annual Operating Budy exceeding \$1,000,000 that generate significal charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continua Sheet, if necessary)	gets ) or nt							
			-	$\rightarrow$		-	-	-		
	(1) Categore Code: Use code "A" objectives; code "B" of billed on 10 both direct and indirect cos		nly to and rect cost as	costs	are billed as or india	only as a	Sirect co geots, co	pps of fa	rai cost d bileo	
	(2)	Busten Coge: Code "A" - center receives an afactation of all applicable indirect costs: partial allocation of indirect costs; Code "C" - no allocation of indirect costs.						is: Code	i: Cade "8" -	
	a	884ng Rate Code: Code "A" — on projected costs; Code "C" Code "D" — billings are based a c Continuation. Sheet!.	- rates are based on	a com	bination (	if historia	al and a	45 ected	G0576	
	(4)	User Charges Code: Code "A" — all users are charged at the pame billing rates; Code "B" — so users are charged at different rates than other users (audian on a Consnaption Sheet).						1204		
	150	Actual Costs vs. Broomuss Co (expenditures) at least annually annually.	age: Code "A" - bi Code "8" - billings i	lings ore con	revenues opered to	are cor actual co	mpared in	to actua frequent	COSTS By IRBN	
	101	Variance Code: Code "A" - Al las bred to or chargest; Code " Luture periode; Code "C" - an other lexiplain on a Contingation	'B" — variances are crucial variances are ch	arried	toneard!	es ediusit	monts to	billing.	rare or	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART III- INDIRECT COSTS			
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT			
em o.		Item Description			
3.3.0	Indirect Cost Pools and Alloc	ation Bases			
	costs, excluding service ce accumulated indirect costs objectives within each major pools, enter the applicable Al	ist pools established for the accumulation of indirect neers, and the allocation bases used to distribute to Federally sponsored agreements or similar cost function or activity. For all applicable indirect cost location Base Code A through P. Y. or Z. to indicate g accumulated pool costs to Federally sponsored bjectives.)			
	Indirect Cost Pleas	Allegates Base Cede			
	A, Instruction				
	On-Campus Off-Campus Other 1/				
	B. Organized Research				
	On-Campus Off-Campus Other 1/				
1	On-Campus				
-	Off-Campus Other 1/	<del></del>			
	D. Other Institutional Activit	ies 1			
3.4.0	and 3.2.0, describe on a cont	<u>Pools</u> . (For each pool identified under Items 3.1.0 inuation sheet the major organizational components, d elements of cost included.)			
	1) Describe on a Continuation	n Sheet.			

	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS		
	QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
Item No.		Item Description		
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total di of direct cost identified in Pa salaries and wages, fringe be costs over first 425,000. Who or excluded. Specify the ben objectives are excluded from alternate allocation method u- is based on Cost Analysis Stu- methods and techniques app	ases. (For each allocation base code used in items is continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements it. II. Direct Costs, that are included, e.g., materials, marist, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included efficting functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base		
3.6.0	used, and the frequency of e Allocation of Indirect Costs to Are appropriate direct costs of	sch recurring study .  o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully		
	1/ Describe on a Continuatio	n Sheet.		

REC	DISCLO	ITING STANDARDS BOARD ISURE STATEMENT BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	PART IV- DEPE	ECIATION AND L	JSE ALLOWA	NCES	
No.	-834		Item Descript	ion			
8-11			Part IV				
4.1.0	Objection Control of the Control of	reciation Charged to I sources. If or each asset Column (1) describing to Johnne (2) describing the pugh C in Column (3) des applied to property units; the estimated residual vist. Enter Code Y in each one method applies. En or applicable.	category lister he method of one basis for de cribing how de and Code A or value is deduct to column of an	I below, enter depreciation; a stermining usef preciation met B in Column (4 ed from the to asset category	a code from a code from a ful life; a co hods or use 4) indicating stal cost of where anot	n A through D A through D ode from A allowances whether or depreciable her or more	
		Asset Cateagre	Depreciation Method (1)	Useful Life (2)	Property Unit (2)	Mesicket Value (4)	
	(a) Land Improvements						
	(b) Buildings (c) Building Improvements (d) Leasehold Improvement (e) Equipment (f) Equipment (f) Equipment (f) Tools (f) Ener Code Y on this (f) if other asset categorie are used and enumeration a continuation shee each such asset categorie and the applicable codi (Otherwise enter Code		-	_			
1		5					
					-		
		KS					
- 1				-	-		
		es 16 et ory es.	_				
1	Ealun	n (1)-Depreciation Method Cod		Column (2)-Useful Life Code			
1	8. fs C. Us	reight Line perced at Acquisition is Allowance her or more than one method <u>1</u> /		A. Replacement Expendence     B. Term of Lease     C. Essenated service life     D. As prescribed fail use allowance by DM     Management and Budget Circular No. 4     V. Chan or comer than one Method 51			
	Column (2)-Property Unit Code			Column (4)-Residual Value Code			
	B. Ap 50 C. Ap 50	fividual units are accounted for a plied to groups of assets with a ryles lives piled to groups of assets with w ryles lives her or more than one method. 3	imilar arying	A. Residual value B. Residual value Y. Other or more	is not deducte	d	
	3/ De	scribe on a Continuation Sheet.					

REC	ACCOUNTING STANDARDS BOAF DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-679 DUICATIONAL INSTITUTIONS	PART IV- DEPRECIATION AND USE ALLOWANCES				
item						
No.		Item Description				
4.1.1	Asset Valuations and Use in your indirect cost profinancial statements? (M. A. Yes B. No 1/	ful Lives. Are the asset valuations and useful lives user sposal consistent with those used in the institution? ark one.)				
4.2.0	to Federally sponsored ag	Is a usage charge for fully depreciated assets charged reements or similar cost objectives? (Mark one. If yes charge on a continuation sheet.)				
	A. Yes					
	B. No					
4.3,0	Treatment of Gains and Lo losses are: IMark the app on a continuation sheet.)	isses on <u>Disposition of Depreciable Property</u> . Gains and propriate line(s) and if more than one is marked, explain				
- 1	A. Exclud					
	B. Credito	ed or charged currently to the same pools to which the lation of the assets was originally charged				
	new its	into consideration in the depreciation cost basis of the ems, where trade-in is involved counted for separately, but reflected in the depreciation				
1	reserve	e account				
- 1	Y. Otheric					
	Z Not ap	plicable				
4.4.0	which are capitalized fi improvement of capital as of assets which are capital show the information for on a continuation sheet t	(Enter Ia) the minimum doller amount of expenditures or acquisition, addition, alteration, donation and lets, and (b) the minimum number of expected life years ized. If more than one dollar amount or number applies, the mighrity of your capitalized assets, and enumerate the dollar amounts and/or number of years for each of assets involved which differs from those for the				
	Minimum Dollar Am     Minimum Life Years					
4.5.0	Group or Mass Purchase, similar items, which individ- above, capitalized? (Mark	Are group or mass purchases unitial complement of fuelly are less than the capitalization amount indicated one.)				
1	A. Yes 1/					
	B. No					
	1/ Describe on a Continue	tino Sheet				

COSTA	DISCLOSURE STANDARDS	
	UIRED BY PUBLIC LAW 10 DUCATIONAL INSTITUTION	0-679 NAME OF REPORTING UNIT
tem		
io.		item Description
		Part V
5.1.0	sabbatical leave cost (i.e., when the leave	Leave Costs. Do you charge vacation, sick, holiday and is to apprehend agreements on the cash basis of accounting is (aken or paid), or on the accrual basis of accounting (when [Mark applicable line(s)]
	A C	ash
	В А	ccrual 1/
5.2.0	as defined in Section purchase discounts.	This item is directed at the treatment of "applicable credits". C of OMB Circular A-21 and other incidental receipts (e.g., insurance refunds, library fees and fines, parking fees, etc.), notipal types of credits and incidental receipts the institution randled.)
		he credits/receipts are offset against the specific direct or direct costs to which they relate.
1		he credits/receipts are handled as a general adjustment to the direct pool,
		he credits/receipts are treated as income and are not offset painst costs.
- 1	D C	ombination of methods 3/
	Y 0	ther 1/
1		
	3/ Describe on a Con	tinuation Sheet.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		NAME OF REPORTING UNIT	
Item No.		Item Description	
	Instru	ctions for Part VI	
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incl. e. Some organizations may in- for public institutions at the gov at subordinate organization lav- ets at the main campus level its.	uding post retirement cur all of these costs rernmental unit level, sets. Still others may
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	eporting unit! does not directly i nuation sheet, identify the orga- ics. When the costs allocated to do the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	nizational entity that Federally sponsored have access to the t should require that:
6.1.0	Pension Plans		
6.1.1		Plans. Identify the types and irged to Federally sponsored a umber of plans.	
	Type of Plan		Number of Plans
	A Institution empk State/Local Gov	oyees participate in eroment Retirement Plants)	
	other defined co	TIAA/CREF plan or intribution plan that in organization not ne institution	8 <u>-1-</u> 3
	C Institution has it Contribution Plan		_
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation met has and computations, the amo issting periods for actuarial gains	be on a continuation hod, the criteria for extization periods for
	1/ Describe on a Continuatio	n Sheet.	

COST ACCOUNTING STANDARDS BOARD DESCLOSURE 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	core benefits) (PRBs). (identi- are charged to Federally spo	her Than Pensions (including post retirement healt fy on a continuation sheet all PRB plans whose cost insored agreements. For each plan listed, state th approximate number and type of employees covere		
6.2.1	PRB costs charged to Federal or accrual basis of accounts practices used, including act criteria for changing actuaria	Costs. (On a continuation sheet, indicate whether ly sponsored agreements are determined on the dail ng. If costs are eccrued, describe the accounting usual cost method, the asset valuation method, the assumptions and computations, the amortization the amortization periods for actuarial gains am y.)		
6.3.0	Self-Insurance Programs (Emp programs are charged to Feder (Mark one.)	playee Group Insurance). Custs of the self-insurance rally sponsored agreements or similar cost objectives		
	B. When contribute C. When contribute D. When the benefit E. When amounts a	sook accrual only!  ans are made to a nontorfeltable fund  ons are made to a forfeltable fund  to are paid to an employee  are paid to an employee welfare plan  an one method. 1/		
6.4.0	Self-insurance Programs (Vinsurance.)	Vorker's Compensation, Liability and Casualty		
6.4.1	Worker's Compensation and L charged to Federally sponsore	iability. Costs of such self-insurance programs are diagraements or similar cost objectives: (Mark one.)		
	B. When provisions of the Sability	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value		
	D Undiscounted val.	for reserves are recorded based on the full or ue, as contrasted with present value, of the liability set aside or contributions are made to a fund an one method $1l'$		
	1/ Describe on a Consinuation	Sheet.		

COST		TING STAND	ARDS BOARD	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS		
REC	UIRED I	BY PUBLIC LA	W 100-679			
tem T	DUCATI	ONAL INSTITU	TIONS	NAME OF REPORTING UNIT		
Nb.				item Description		
6.4.2	Case Fede	ualty Insura erally sponse	nce. Costs ored agreeme	of such self-insurance programs are charged to ents or similar cost objectives: (Mark one.)		
	A.		When los	ses are incurred (no provision for reserves)		
	В.	-	When pr replaceme	rovisions for reserves are recorded based or ent-costs		
	C.	-	reproduct	rovisions for reserves are recorded based on tion costs new less observed depreciation (market cluding the Value of land and other indestructibles.		
	D.	1	Losses a contracts	re charged to fund balance with no charge to and grants ind provision for reserves)		
	Υ,		Other or r	more than one method 1/		
	z.		Not Apple	cable		
	1/ D	escribe on a	Continuation	n Sheet.		

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			
No.		hem Description			
	ADMINISTRATION) Of Instruct This part should be co group office of an educati administering two or more set and where at least one of the Disclosure Statement.  The reporting unit (cent of services provided by the allocated to applicable segme disclosure should cover the end.	TRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE FFICE, AS APPLICABLE. citions for Part VII impleted only by the central system office or a conal system when that office is responsible for gments, where it allocates its costs to such segments is required to file Parts I through VI of the tral system or group office) should disclose how costs to reporting unit are, or will be, accumulated and ents of the institution. For a central system office, this institution. For a proup office, disclosure should organizations administered by that group office.			
7.1.0	Organizational Structure				
	including hospitals, Federal	all segments of the university or university system, ly Funded Research and Development Centers of Contractor-operated (GOCO) facilities, and lower- the reporting unit.			
7.2.0	Cost Accumulation and Affect	stign.			
i	On a continuation sheet, prov	vide a description of:			
		to segments of the university or university system RDC's, GOCD facilities, etc.), in brief.			
1	<ol> <li>How the costs of the s</li> </ol>	ervices are identified and accumulated.			
	C. The basis used to allocate the accumulated costs to the benefitting segments.				
	<ul> <li>Any costs that are trans or the intermediate ad another segment(s). If</li> </ul>	sferred from a segment to the central system office iministrative office, and which are reallocated to none, so state.			
	<ul> <li>E. Any fixed management prorate or allocation bas</li> </ul>	fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.			

COST ACCOUNTING STANDARDS SOARD
DISCLOSURE STATEMENT
REDUIRED BY PUBLIC LAW 100-678
EDUCATIONAL INSTITUTIONS

Them
No.

Them Description

VII-1

FORM CASE DS 2 (REV 10/94)

1/ Describe on a Continuation Sheet.

REC	DISCLO	ITING STANDARDS BOARD SSURE STATEMENT BY PUBLIC LAW 100-679 DNAL INSTITUTIONS	PART III- IN NAME OF R						900,500 51 11 11 11 11 11 11 11 11 11 11 11 11 1
Item No.			Item Desc	ription					
3.2.0	perf othe the code cent prov char	rice Centers. Service of arm specific technical or ir units within a reporting "specialized service facina is identified below should rer listed. The column nu- ride the codes. Explain ged to users on a bassis of not applicable.]	r administra unit. Servic lities" defin d be inserte mbers corre on a Contir	tive service Center ed in Se d on the spond to rustion S	ices processing the partition of the par	imarily le "reci l of Cir riate lir agraph l any o	for the harge cular he for is liste of the	e ben center: A-21. each s d belov service	efit of s" and (The ervice w that es are
				111	121	131	(4)	(5)	161
	(a)	Scientific Computer D	perations	17000	-	_	_	_	
	(b)	Business Data Process	ing						
	(c)	Animal Care Facilities		-	-			-	
	147	Other Service Centers Annual Operating Bud exceeding \$1,000.000 that generate significa- charges to Federally sponsored agreements either as a direct or indirect cost. «Specify below; use a Continua Sheet, if necessary!	gets ) or nt						
- 1			-	-	-		-	-	-
	m	Category Code: Use code "A" (Ovoclives; code "B" if blind or to both direct and indirect cos	nly to indirect c	writer coats out conegon	are billed es or indi-	only as rect cost	direct co geois, c	ore "C"	uni cost il billec
	(2) <u>Buston Code: "A" — center receives en efectation of all applicable indirect costs</u> ; Code "6" — partial allocation of indirect costs; Code "C" — no allocation of indirect costs.								
	(8) Báting Rate Code: Code "A" — bding ruses are based an increncal code; Code "8" — races are to the evaluation code; Code "C" — races are based on a partitivation of historical and proceded to Code "D" — blings are based on the actual codes of the bring period. Code "V" — other textular codes of the bring period. Code "V" — other textular codes of the bring period.						COSTS		
	(4)	(4) User Charges Code: Code "A" — all users are charged at the pame billing rates, Code "B" — some users are charged at different rates than other users backan on a Construction Sheet.						1004	
	(5)	Actual Conta vs. Brognuss Co temperatrumesi at least annually annually.	ide: Code "A" Code "B" - bit	– bolings ings are cor	prevenues repared to	if are cor actual co	mpared sats less	to actua frequent	C0515 Ty 19691
	101	Variance Code: Code "A" - Al las bredits or chargest; Code " Listure periode; Code "C" - an other leoplain on a Communication	'B" — variances rual variances i	are carried	toneard:	an afferth	vivovits I	n billions	race or

FORM CASE 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	costs, excluding service of accumulated indirect costs	ocation Bases  cost pools established for the accumulation of indirect enters, and the allocation bases used to distribute to Federally sponsored agreements or similar cost of function or activity. For all applicable indirect cost
	pools, enter the applicable A	Allocation Base Code A through P, Y, or Z, to indicate ing accumulated pool costs to Federally sponsored
	Improved Coast Pole is	Allocation Base Code
	A, Instruction	
	On-Campus Off-Campus Other 1/	
	B. Organized Research	
	On-Campus Off-Campus Other 1	
	C. Other Sponsored Activit	ies
	On-Campus Off-Campus Other 1/	
	D. Other Institutional Active	ities 1:
3.4.0	and 3.2.0, describe on a con	it Pools. (For each pool identified under items 3.1.0 initiation sheet the major organizational components, and elements of cost included.)
	3/ Describe on a Continuation	ion Sheet.

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS			
	DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT			
tem					
No.		Item Description			
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total did of direct cost identified in Pa salaries and wages, fringe be costs over first \$25,000. Wh or excluded. Specify the ben objectives are excluded from alternate allocation method us is based on Cost Analysis Stu	asss. (For each allocation base code used in items is a continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements of II, Direct Costs, that are included, e.g., materials, neaffs, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included eithing functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base and recurring study.			
3.6.D	Are appropriate direct costs of	o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully organizations?			
	1/ Describe on a Continuatio	n Sheet.			

4.1.0		NAL INSTITUTIONS	PART IV- DEPRECIATION AND USE ALLOWANCES NAME OF REPORTING UNIT				
4.1.0							
4.1.0			Item Descripti	on			
4.1.0			Part IV				
	Obje C in in C throi are a not i asse than	reciation Charged to 1 Indives. If or each asset Column (1) describing to olumn (2) describing thugh C in Column (3) des pplied to property units; the estimated residual vis. Enter Code Y in each one method applies. El trapplicable.]	category listed he method of do ne basis for de cribing how de, and Code A or value is deduction to column of an a	below, enter lepreciation; a termining usef preciation meth B in Column (4 ed from the to asset category	a code from a code from a ful life; a co hods or use to indicating tel cost of where anot	A through D through D ode from A allowances whether or depreciable her or more	
- 1				Useful	Property	Planticus	
1		Asset Category	Bepreciation Method	Life	Unit	Value	
		COST PRIMARIA	(1)	(2)	(2)	(4)	
	Coll	Land Improvements					
	(b) Buildings (c) Building Improvements (d) Leasehold Improvement (e) Equipment (f) Furniture and Fixtures (g) Automobiles and Truck	-	-	_			
4					-		
					-		
9 1		113		-			
31					-		
				-	-		
		MS	-		-		
1	(h)	Tools	- H	-	-	-	
	iff other asset categoriae used and enumera on a continuation sher each such asset categoria and the applicable cod (Otherwise enter Code		es 10 et ory es.	_			
- 1	Easter	n.(1)-Depreciation Method Cod		Column (2)-Useful Life Code			
	A 500	aght tire		A. Regiscement	Evangages		
		erged at Acquisition		B. Term of Lease			
	C. Uar	Allowance		C. Esperated sen	vice life		
	Y. Dir	er or more than one method 10		D. As prescribed	ter use allowers	oe by Office of	
1				Management and Budget Circular No. A-21 Y. Other or more than one method 1/			
	Colvins	1 (2)-Property Unit Code		Column (4)-Resid	ual Value Code		
		Marie de la companya del companya de la companya de la companya del companya de la companya de l					
- 1	R 400	widual units are accounted for a plied to groups of dusets with a	emin'	A. Residual value B. Residual value	is not deducted	4	
- 1		vice lives		Y. Other or more	than one meth	ad 1)	
		piled to groups of assets with vi	arying				
		vice lives	120				
	Y. Osh	er or more than one method	V.				

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART IV- DEPRECIATION AND USE ALLOWANCES NAME OF REPORTING UNIT
item No.		Item Description
4.1.1	Asset Valuations and Useful in your indirect cost propo financial statements? (Mark A. Yes B. No 1/	Lives. Are the asset valuations and useful lives used sal consistent with those used in the institution's one.)
4.2.0	Fully Depreciated Assets. Is to Federally sponsored agree	a usage charge for fully depreciated assets charged iments or similar cost objectives? (Mark one. If yes, large on a continuation sheet.)
	A Yes B No	
4.3,0	Treatment of Gains and Lossi losses are: (Mark the approp on a continuation sheet.)	es on Disposition of Depreciable Property. Gains and printe line(s) and if more than one is merked, explain
	B. Credited of depreciati Taken into new items	Ŋ
4.4.0	which are capitalized for improvement of capital assets of assets which are capitalizer show the information for the on a continuation sheet the	nter (a) the minimum doller amount of expenditures acquisition, addition, alteration, donation and a superior of the second of the minimum number of expected life years d. If more than one dollar amount or number applies, majority of your capitalized assets, and enumerate dollar amounts and/or number of years for each assets involved which differs from those for the
	Minimum Dollar Amount     Minimum Lite Years	*
4.5.0		re group or mass purchases (initial complement) of fly are less than the capitalization amount indicated e.)
	A Yes 1/ No	
	1/ Describe on a Continuation	n Sheet.

COST ACCOUNTING STANDARDS BOARD PART V- OTHER COSTS AND CREDITS NAME OF REPORTING UNIT DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS tem item Description No. Part V Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to appoisored agreements on the cash basis of accounting file,, when the leave is taken or padil, or on the accrual basis of accounting (when the leave is sarned)? [Mark applicable line(s)] 5.1.0 A. \_\_\_ B. \_\_\_\_ Accrual 1/ 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,) 5.2.0 The credits/receipts are offset against the specific direct or indirect costs to which they relate. The credits/receipts are handled as a general adjustment to the indirect pool. The credits/receipts are treated as income and are not offset against costs. Combination of methods 3/ D. \_\_\_\_ Other 1/ 1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-675 EDUCATIONAL INSTITUTIONS		PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS			
			- FRO THUE COO 10			
		NAME OF REPORTING UNIT				
Item No.		Item Description				
	Instru	ctions for Part VI	250.110001			
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	reasurement and assignment of nefits other than pensions (incli- e. Some organizations may lot to public institutions at the gov at subordinate organization lev- sts at the main campus level its.	uding post retirement cur all of these costs renmental unit level, ets. Still others may			
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	sporting unit! does not directly is unation sheet, identify the orga- s. When the costs allocated to d the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	rizational entity that Federally sponsored have access to the t should require that			
6.1.0	Pension Plans					
6.1.1	Defined-Contribution Pension plans whose costs are cha applicable line(s) and enter or	Plans. Identify the types and rged to Federally sponsored a umber of plans.	number of pension agreements. (Mark			
	Type of Plan		Number of Pass			
		oyees participate in eroment Retirement Plan(s)				
	other defined co	TIAA/CREF plan or ntribution plan that n organization not se institution				
	C Institution has it Contribution Plan		_			
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation method, the asset valuation method and computations, the amo- zation periods for actuarial gains	be on a continuation nod, the criteria for retization periods for			
	1/ Describe on a Continuatio	n Sheet.				

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT Item Description Post Retirement Benefits Other Than Pensions (including post retirement health core 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.) 6.2.0 Z. [ ] Not Applicable Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally aponabred agreements are determined on the cash or accounting. If costs are actived, describe the accounting practices used, including schuaries cost method, the asset valuation method, the criteria for changing actuaries assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) 6.2.1 Self-lissurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) 6.3.0 When accrued (book accrual only)
When contributions are made to a nonforfeitable fund
When contributions are made to a forfeitable fund
When the benefits are paid to an employee
When amounts are paid to an employee welfare plan
Other or more than one method 1/
Not Applicable 6.4.0 Self-insurance Programs (Worker's Compensation, Liability and Casualty Insurance I 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.) When claims are paid or losses are incurred ino provision for reserves. When provisions for reserves are recorded based on the present value of the Sability. When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method. 1/ A. \_\_\_\_

DEFERRED COMPENSATION AND INSURANCE COSTS

c. \_\_\_\_ D. \_\_\_\_

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD PART VI-

1) Describe on a Continuation Sheet.

	DISCLO	ITING STANDARDS BOARI XSURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS				
REC	DUCATION OF THE PROPERTY OF TH	BY PUBLIC LAW 100-679 CNAL INSTITUTIONS	NAME OF REPORTING UNIT				
Item No.	item Description						
6.4.2	Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)						
	A.	When I	en losses are incurred (no provision for reserves)				
	В.		provisions for reserves are recorded based on ment costs				
	C.	reprodu	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.	Losses contrac	Losses are charged to fund balance with no charge to contracts and grants ino provision for reserves)				
	Υ,	Other o	Other or more than one method 1/				
	z.	Not App	picable				
	1/ D	escribe on a Continuet	ion Sheet.				

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-678 EDUCATIONAL INSTITUTIONS	PART VIN GENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT			
Item No.		isem Description			
	ADMINISTRATION) C Instru This part should be or group office of an educat administering two or more se and where at least one of the Disclosure Statement. The reporting unit (cer of services provided by the allocated to applicable segri disclosure should over the a	ITRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE IFFICE, AS APPLICABLE. Interest of the part of the central system office or a significant when that office is responsible for greents, where it allocates its costs to such segments as segments is required to file Parts I through VI of the interest of the institution. For a central system office, or will be, accumulated and lents of the institution. For a central system office, miles institution. For a group office, disclosure should			
7.1.0	cover all of the subordinate organizations administered by that group office.  Droanizational Structure.				
	On a continuation sheet, list including hospitals, Federa	all segments of the university or university system, illy Funded Research and Development Centers and Contractor-operated (GOCO) facilities, and lower- y the reporting unit.			
7.2.0	Cost Accumulation and Allocation.				
1	On a continuation sheet, provide a description of				
		to segments of the university or university system FRDC's, GOCO facilities, etc.), in brief.			
Ì	<ol> <li>How the costs of the :</li> </ol>	services are identified and accumulated.			
	<ul> <li>The basis used to a segments.</li> </ul>	flocate the accumulated costs to the benefitting			
	<li>Any costs that are tran or the intermediate a another segment(s). If</li>	isferred from a segment to the central system office dministrative office, and which are reallocated to none, so state.			
		t fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.			

REC	DISCLO	ITING STANDARDS BOARD SSURE STATEMENT BY PUBLIC LAW 100-679 DNAL INSTITUTIONS	PART III- IN NAME OF R						900,500 51 11 11 11 11 11 11 11 11 11 11 11 11 1
Item No.	Item Description								
3.2.0	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 "2" in Column 1, if not applicable.								
				111	121	131	(4)	(5)	161
	(a)	Scientific Computer D	perations	17000	-	_	_	_	
	(b)	Business Data Process	ing						
1	(c)	Animal Care Facilities	2007.11		-			-	
	(d) Other Service Centers Armail Operating Bud, exceeding \$1,000,000 that generate significa- charges to Federally sponsored agreements either as a direct or indirect cost. (Specify below; use a Continua Sheet, if necessary)		gets ) or nt						
			name .	-	-		-	-	-
	m	The Careager Caste: Use code "A" if this service contain costs are billed only as direct costs of final cast objectives; code "B" if billed only to and reset cost congonies of values tiles are seen of the billed to both dentil and retirect cost objectives.							
	(2) <u>Buston Code: "A" - center receives en efficialism of all applicable indirect costs</u> ; Code "8" - partial allocation of interect costs; Code "C" - no afficiation of indirect costs.								
	(3) <u>Reling Rate Code</u> : Code "A" — being races are based an insterior costs; Code "B" — races are based the resulted costs; Code "C" — races are based on a combination of historical and projected costs; Code "D" — billings are based on the actual costs of the billings period; Code "Y" — other texplain an a Commission Sheet.								
	(4) Uses Charges Code: Code "A" – all users are charged at the pame billing rates; Code "8" – some users are charged at different rates than other users deplain on a Communicon Sharpt.								
	150 Actual Centr. vs. Horomost Code: Code "A" – brings devertuest are compared to actual costs (expenditures) acleses annuals; Code "8" – brings are compared to actual costs less treipvently than annuals.								
	(6) Variance Code: Code "A" - Annual variances between billed and actual costs are prorated to users list breath or chargest; Code "B" - variances are climited forward as adjustments to billing rare of listure periods; Code "a" - annual variances are charged or overside to indirect costs; Code "e" - other legislan on a Constitution Sheet).								

FORM CASE DS-2 (REV 10/94) III-3

REQ	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT UIRED BY PUBLIC (AW 100-679 DUCATIONAL INSTITUTIONS	PART III- INDIRECT COSTS NAME OF REPORTING UNIT			
item No.		Item Description			
3.3.0	Indirect Cost Pools and Allocation Bases (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 appropriate agreements or similar cost				
	pools, enter the applicable A	or function or activity. For all applicable indirect cost Allocation Base Code A through P. Y. or Z. to indicate ing accumulated pool costs to Federally sponsored objectives.)			
	Improved Coat Pears	Allocation Base Code			
	A, Instruction				
	On-Campus Off-Campus Other 1/				
	B. Organized Research				
	On-Campus Off-Campus Other 1				
	C. Other Sponsored Activit	ies			
	On-Campus Off-Campus Other 1/				
	D. Other Institutional Active	ities 1:			
3.4.0	and 3.2.0, describe on a con	it Pools. (For each pool identified under items 3.1.0 initiation sheet the major organizational components, and elements of cost included.)			
	3/ Describe on a Continuation	ion Sheet.			

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART III- INDIRECT COSTS	
	DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
tem			
No.		Item Description	
3.5.0	3.1.0 and 3.3.0, describe or example, if a modified total did of direct cost identified in Pa salaries and wages, fringe be costs over first \$25,000. Wh or excluded. Specify the ben objectives are excluded from alternate allocation method us is based on Cost Analysis Stu	asss. (For each allocation base code used in items is a continuation sheet the makeup of the base. For rect cost base is used, specify which of the elements of II, Direct Costs, that are included, e.g., materials, neaffs, travel costs, and excluded, e.g., subcontract sere applicable, explain if service centers are included eithing functions and activities included. If any cost in the allocation base, such cost objectives and the sed should be identified. If an indirect cost allocation dids, identify the study, and fully describe the study lied, the composition of the specific allocation base and recurring study.	
3.6.D	Are appropriate direct costs of	o Programs That Pay Less Than Full Indirect Costs. of all programs and activities included in the indirect diess of whether allocable indirect costs are fully organizations?	
	1/ Describe on a Continuatio	n Sheet.	

FORM CASS DS-2 (REV 10/94)

111-5

4.1.0		NAL INSTITUTIONS	NAME OF REPO	ATING UNIT		NCES
4.1.0						
4.1.0			Item Descripti	on		
4.1.0			Part IV			
	Obje C in in C throi are a not i asse than	reciation Charged to 1 Indives. If or each asset Column (1) describing to olumn (2) describing thugh C in Column (3) des pplied to property units; the estimated residual vis. Enter Code Y in each one method applies. El trapplicable.]	category listed he method of do ne basis for de cribing how de, and Code A or value is deduction to column of an a	below, enter lepreciation; a termining usef preciation meth B in Column (4 ed from the to asset category	a code from a code from a ful life; a co hods or use to indicating tel cost of where anot	A through D through D ode from A allowances whether or depreciable her or more
- 1				Useful	Property	Planticus
1		Asset Category	Bepreciation Method	Life	Unit	Value
		COST PRIMARIA	(1)	(2)	(2)	(4)
	Coll	Land Improvements				
	(b) Buildings		-	-	_	
4	(c) Building Improvements (d) Leasehold Improvement (e) Equipment (f) Furniture and Fixtures (g) Automobiles and Truck				-	
					-	
9 1		113		-		
31					-	
				-	-	
		MS	-		-	
1	(h)	Tools	- H	-	-	-
	iff other asset categori are used and enumera on a continuation she each such asset categ and the applicable cod (Otherwise enter Code		es 10 et ory es.	_		
- 1	Easter	n.(1)-Depreciation Method Cod		Column (2)-Useful Life Code		
	A 511	aght tire		A. Regiscement	Evangages	
		erged at Acquisition		B. Term of Lease		
	C. Uar	Allowance		C. Esperated sen	vice life	
	Y. Dir	er or more than one method 10		D. As prescribed for use allowance by Office of Management and Budget Circular No. A-21     V. Other or more than one method 1/		oe by Office of
1						ed 11
	Colvins	1 (2)-Property Unit Code		Column (4)-Residual Value Code		
		Marie de la companya del companya de la companya de la companya del companya de la companya de l				
	R 400	widual units are accounted for a plied to groups of dusets with a	emin'	A. Residual value B. Residual value	is not deducted	4
- 1		vice lives		Y. Other or more	than one meth	ad 1)
		piled to groups of assets with vi	arying			
		vice lives	120			
	Y. Osh	er or more than one method	V.			
	3/ Describe on a Continuation Sheet					

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART IV- DEPRECIATION AND USE ALLOWANCES			
REQUIRED BY PUBLIC LAW 100-679		NAME OF REPORTING UNIT			
	DUCATIONAL INSTITUTIONS				
item No.		Item Description			
4.1.1	Asset Valuations and Useful in your indirect cost propo financial statements? (Mark	Lives. Are the asset valuations and useful lives used sal consistent with those used in the institution's one.)			
1	A: Yes _1/				
4.2.0	to Federally sponsored agree	a usage charge for fully depreciated assets charged ments or similar cost objectives? (Mark one. If yes, erge on a continuation sheet.)			
	A Yes B No				
4.3,0	Treatment of Gains and Loss losses are: IMark the approp on a continuation sheet.)	es en Disposition of Depreciable Property. Gains and priate line(s) and if more than one is marked, explain			
	B. Credited	Excluded from determination of sponsored agreement costs. Credited or charged currently to the same pools to which the depreciation of the assets was originally charged.			
	C Taken into	Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved Not accounted for separately, but reflected in the depreciation reserve account. Otherist 1/			
1	reserve as				
	Z. Not applic				
4.4.0	which are capitalized for improvement of capital assets of assets which are capitalize show the information for the on a continuation sheet the	nter (a) the minimum dollar amount of expenditures acquisition, addition, alteration, donation and s, and (b) the minimum number of expected Me years d. If more than one dollar amount or number applies, majority of your capitalized assets, and enumerate dollar amounts and/or number of years for each assets involved which differs from those for the			
	Minimum Dollar Amour     Minimum Lite Years	·			
4.5.0		re group or mass purchases Griffiel complement) of fly are less than the capitalization amount indicated e.)			
	A Yes 1/ No				
	1/ Describe on a Continuation	n Sheet.			
ORM CA	SB DS-2 (REV 10/94)	17-2			

COST ACCOUNTING STANDARDS BOARD PART V- OTHER COSTS AND CREDITS NAME OF REPORTING UNIT DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS tem item Description No. Part V Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to appoisored agreements on the cash basis of accounting file,, when the leave is taken or padil, or on the accrual basis of accounting (when the leave is sarned)? [Mark applicable line(s)] 5.1.0 A. \_\_\_ B. \_\_\_ Accrual 1/ 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,) 5.2.0 The credits/receipts are offset against the specific direct or indirect costs to which they relate. The credits/receipts are handled as a general adjustment to the indirect pool. The credits/receipts are treated as income and are not offset against costs. Combination of methods 3/ D. \_\_\_\_ Other 1/ 1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS	
REG	DURRED BY PUBLIC LAW 100-679	20.01120000		
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
Item No.		Item Description		
	Instru	ctions for Part VI	250.110001	
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	reasurement and assignment of nefits other than pensions (incli- e. Some organizations may lot to public institutions at the gov at subordinate organization lev- sts at the main campus level its.	uding post retirement cur all of these costs renmental unit level, ets. Still others may	
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	sporting unit! does not directly is unation sheet, identify the orga- s. When the costs allocated to d the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	rizational entity that Federally sponsored have access to the t should require that	
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 Pass	
		oyees participate in eroment Retirement Plan(s)		
	other defined co	TIAA/CREF plan or ntribution plan that n organization not se institution		
	C Institution has it Contribution Plan		_	
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation method, the asset valuation method and computations, the amo- zation periods for actuarial gains	be on a continuation hod, the criteria for retization periods for	
	1/ Describe on a Continuatio	n Sheet.		

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT Item Description Post Retirement Benefits Other Than Pensions (including post retirement health core 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.) 6.2.0 Z. [ ] Not Applicable Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally aponabred agreements are determined on the cash or accounting. If costs are actived, describe the accounting practices used, including schuaries cost method, the asset valuation method, the criteria for changing actuaries assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) 6.2.1 Self-lissurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) 6.3.0 When accrued (book accrual only)
When contributions are made to a nonforfeitable fund
When contributions are made to a forfeitable fund
When the benefits are paid to an employee
When amounts are paid to an employee welfare plan
Other or more than one method 1/
Not Applicable 6.4.0 Self-insurance Programs (Worker's Compensation, Liability and Casualty Insurance I 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.) When claims are paid or losses are incurred ino provision for reserves. When provisions for reserves are recorded based on the present value of the Sability. When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method. 1/ A. \_\_\_\_

DEFERRED COMPENSATION AND INSURANCE COSTS

c. \_\_\_\_ D. \_\_\_\_

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD PART VI-

1) Describe on a Continuation Sheet.

	DISCLO	ITING STANDARDS BOAR SQURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS
REC	DUCATION OF THE PROPERTY OF TH	BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	NAME OF REPORTING UNIT
Item No.	380 400		item Description
6.4.2	Case Fede	ualty Insurance. Cos erally sponsored agree	its of such self-insurance programs are charged to ments or similar cost objectives: (Mark one.)
	Α.	When I	osses are incurred (no provision for reserves)
	В.		provisions for reserves are recorded based on ment costs
	C.	reprodu	provisions for reserves are recorded based on action costs new lass observed depreciation (market excluding the Value of land and other indestructibles.
	D.	Losses contrac	are charged to fund balance with no charge to its and grants ino provision for reserves)
	Υ,	Other o	r more than one method 1/
	Z.	Not Ap	plicable
	1/ D	escribe on a Continuer	ion Shert

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-678 EDUCATIONAL INSTITUTIONS	PART VIN CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT			
Item No.		isem Description			
	ADMINISTRATION) C Instru This part should be or group office of an educat administering two or more se and where at least one of the Disclosure Statement. The reporting unit (cer of services provided by the allocated to applicable segri disclosure should over the a	ITRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE IFFICE, AS APPLICABLE. ctions for Part VII ctions for Part VII ctions for part VII properties to the system office or a tional system when that office is responsible for greents, where it allocates its costs to such segments as segments is required to file Parts I through VI of the intral system or group office) should disclose how costs are reporting unit are, or will be, accumulated and lents of the institution. For a contral system office, mile institution. For a contral system office, mile institution. For a proup office, disclosure should			
7.1.0	cover all of the subordinate organizations administered by that group office.  Droanizational Structure.				
	On a continuation sheet, list all segments of the university or university system, including hospitals, Federally Funded Research and Development Centres (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting university.				
7.2.0	Cost Accumulation and Allocation.				
1	On a continuation sheet, provide a description of				
		to segments of the university or university system FRDC's, GOCO facilities, etc.), in brief.			
Ì	<ol><li>How the costs of the :</li></ol>	services are identified and accumulated.			
	C. The basis used to allocate the accumulated costs to the benefitte segments.				
	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.				
		t fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.			

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC (AW 100-679 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS	
		NAME OF REPORTING UNIT	
iem io.		item Description	
3.3.0	Indirect Cost Pools and Allor	sation Bases	
	costs, excluding service ce accumulated indirect costs objectives within each major pools, enter the applicable A	ist pools established for the accumulation of indirect neers, and the allocation bases used to distribute to Federally aponsored agreements or similar cost function or activity. For all applicable indirect cost location Base Code A through P, Y, or Z, to indicate g accumulated pool costs to Federally sponsored bjectives.)	
	Indirect Cost Poels	Alecator Base Ceda	
	A, Instruction		
	On-Campus Off-Campus Other 1/	-	
- 1	B. Organized Research		
	On-Campus Off-Campus Other 1/		
	C. Other Sponsored Activity	25	
	On-Campus Off-Campus Other 1/		
	D. Other Institutional Activit	ies 1:	
3.4.0	and 3.2.0, describe on a cont	<u>Pools</u> . (For each pool identified under Items 3.1.0 inuation sheet the major organizational components, d elements of cost included.)	
	1/ Describe on a Continuation	n Sheet.	

COST ACCOUNTING STANDARDS BOARD DISCLOSURES STATEMENT REQUIRED BY PUBLIC LAW 100-879 EDUCATIONAL INSTITUTIONS		PART III- INDIRECT COSTS				
Item No.		Item Description				
3.5.0	Composition of Allocation Bases. (For each allocation base code used in ite 3.1.0 and 3.3.0, describe on a continuation sheet the makeup of the base. It example, if a modified total direct cost base is used, specify which of the element of direct cost identified in Part II, Direct Costs, that are included, e.g., meterial salaries and wages, fringe benefits, travel costs, and excluded, e.g., subcontracests over first \$25,000. Where applicable, explain if service corners are included or excluded. Specify the benefiting functions and activities included. If any cooling the subcontract of the service corners are included and the service corners are included and the service corners are included and the service corners are included. If any cooling the service the service corners are included from the allocation base, such cost objectives and it shere are excluded from the allocation base, such cost objectives and it shere are excluded from the allocation base, such cost objectives and it shere are excluded from the allocation base, such cost objectives and it shere are excluded from the allocation base, such cost objectives and it shere are excluded from the allocation base, such cost objectives and it shere are excluded from the allocation base, such cost objectives are excluded from the allocation base, such cost objectives are excluded.					
3.6.0	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.  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?  A Yes  B No _1/					
	1/ Describe on a Continuation	n Sheet.				

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART IV- DEPRECIATION AND USE ALLOWANCES NAME OF REPORTING UNIT				
ltem	nu Austria					
No	Part IV					
1			Part IV			
4.1.0	Depreciation Charged to Federally Sponsored Agreements or Similar Cos Objectives. (For each asset category Sisted below, enter a code from A through C in Column (1) describing the method of depreciation; a code from A through in Column (2) describing the basis for determining useful Bite; a code from through C in Column (3) describing how depreciation methods or use allowance 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 depreciabl assets. Enter Code Y in each column of an asset category where another or mon than one method applies. Enter Code Z in Column (1) only, if an asset categor is not applicable.)					
		Appet Cateagre	Depreciation Method	Useful Life (2)	Property Unit (2)	Residual Value (4)
	(a)	Land Improvements				
	(6)	Buildings	-	-		
8 1	(c) Building Improvements (d) Leasehold Improvement (e) Equipment (f) Furniture and Fixtures (g) Automobiles and Truck					
8 9						
1						
6 16						
		Automobiles and Truck	RS.			
1	(h)	Tools	88 8 <u>124</u>			
	III Enter Code Y on this II if other asset categorie are used and enumerat on a continuation shee each such asset categ- and the applicable cod (Otherwise enter Code	es 16 et ory es.	_		_	
1	Column (1)-Deprecation Method Cade  A. Streight Line  8. Expended at Acquisition  C. Use Adoption  V. Cher or more than one method 1/			Column (2)-Useful Life Code		
				Regiscement Expenence     Term of lease     Term of lease     Estimated service life     As prescribed for use allowance by Office of     Management and Budget Circuits No. 4-21     V. Other or more fifth note method [1]		cutar No. A-21
	Colum	n (2)-Property Unit Code		Column (4)-Residual Value Code		
	B. Ap 50 C. Ap 50	dividual units are accounted for a optical to groups of assets with all rivine lives spiled to groups of assets with va rivine lives her or more than one method. 3	imilar arying	A. Residual valu B. Residual valu Y. Other or more	e is not deducte	id had 1)
	3/ De	scribe on a Continuation Sheet.				

FORM CASS DS-2 (REV 10/94)

IV-1

REC	DISCLOSURE UIRED BY PL	STANDARDS BOARD ESTATEMENT JBUC LAW 100-679 INSTITUTIONS	PART IV- DIPPRECIATION AND USE ALLOWANCES NAME OF REPORTING UNIT			
tem	DUCATIONAL	MOTHUTONO				
No.			item Description			
4.1.1	in your	aluations and Usefi indirect cost prop statements? (Ma	of Lives. Are the asset valuations and useful lives user losal consistent with those used in the institution? ik one.)			
	Å	Yes 1/				
4.2.0	to Feder	sily sponsored agre	Is a usage charge for fully depreciated assets charged tements or similar cost objectives? (Mark one. If yes therge on a continuation sheet.)			
	A	Yes No				
4.3,0	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	Exclude	Excluded from determination of sponsored agreement costs			
	В	Credited or charged currently to the same pools to which the depreciation of the assets was originally charged				
	c	Taken in	to consideration in the depreciation cost basis of the			
	D	Not acco	ounted for separately, but reflected in the depreciation account			
- 1	Υ	Other(s)				
	-	Not appl	rcable			
4.4.0	which a improved of assets show the on a con category	re capitalized to nent of capital asse which are capitaliz information for th tinuation sheet th	Enter (a) the minimum doller amount of expenditures r acquisition, addition, alteration, denation and sts, and (b) the minimum number of expected life years ed. If more than one dollar amount or number applies, e majority of your capitalized assets, and enumerate e dollar amounts and/or number of years for each t assets involved which differs from those for the			
		nimum Dollar Amor nimum Life Years	unt			
4.5.0	similar ite	Mass Purchase. / ms, which individu pitalized? (Mark o	Are group or mass purchases (initial complement) of selly are less than the capitalization amount indicated ne.)			
	A	Yes 1/				
	В	No				
1.0	12002000	be on a Continuati	ASS(233) And			

COSTA	DISCLOSURE STANDARDS	
	UIRED BY PUBLIC LAW 10 DUCATIONAL INSTITUTION	0-679 NAME OF REPORTING UNIT
tem		
io.		item Description
		Part V
5.1.0	sabbatical leave cost (i.e., when the leave	Leave Costs. Do you charge vacation, sick, holiday and is to apprepared agreements on the cash basis of accounting is (aken or paid), or on the accrual basis of accounting (when [Mark applicable line(s)]
	A C	ash
	В А	ccrual 1/
5.2.0	as defined in Section purchase discounts.	This item is directed at the treatment of "applicable credits". C of OMB Circular A-21 and other incidental receipts (e.g., insurance refunds, library fees and fines, parking fees, etc.), notipal types of credits and incidental receipts the institution randled.)
		he credits/receipts are offset against the specific direct or direct costs to which they relate.
1		he credits/receipts are handled as a general adjustment to the direct pool,
		he credits/receipts are treated as income and are not offset painst costs.
- 1	D C	ombination of methods 3/
	Y 0	ther 1/
1		
	3/ Describe on a Con	tinuation Sheet.

FORM CASS DS-2 (REV 10/94)

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS	
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		NAME OF REPORTING UNIT		
Item No.		Item Description		
	Instru	ctions for Part VI		
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incl. e. Some organizations may in- for public institutions at the gov at subordinate organization lav- ets at the main campus level its.	uding post retirement cur all of these costs rernmental unit level, sets. Still others may	
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	eporting unit! does not directly i nuation sheet, identify the orga- ics. When the costs allocated to do the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	nizational entity that Federally sponsored have access to the t should require that:	
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 linets) and enter number of plans.			
	Type of Plan		Number of Plans	
	A Institution empk State/Local Gov	oyees participate in eroment Retirement Plants)		
	other defined co	TIAA/CREF plan or intribution plan that in organization not ne institution	8 <u>-1-</u> 3	
	C Institution has it Contribution Plan		_	
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation met has and computations, the amo issting periods for actuarial gains	be on a continuation hod, the criteria for extization periods for	
	1/ Describe on a Continuatio	n Sheet.		

COST ACCOUNTING STANDARDS BOARD DISCLOSLIRE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		DEFERRED COMPENSATION AND INSURANCE COST		
Item No.		Item Description		
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health one benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan issted, state the plan name and indicate the approximate number and type of employees covered by each plan.)			
6.2.1	2. [ ] Not Applicable Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the dash 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-losusance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.)			
	B. When contribute C. When contribute D. When the benefit E. When amounts a	sook accrual only!  ans are made to a nontorfeliable fund  ons are made to a forfeliable fund  to are paid to an employee  are paid to an employee welfare plan  an one method. 1/		
6.4.0	Self-insurance Programs (Vinsurance.)	Vorker's Compensation, Liability and Casualty		
6.4.1	Worker's Compensation and L charged to Federally sponsore	iability. Costs of such self-insurance programs are diagraements or similar cost objectives: (Mark one.)		
	B. When provisions of the Sability	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value		
	D Undiscounted val.	for reserves are recorded based on the full or ue, as contrasted with present value, of the liability set aside or contributions are made to a fund an one method $1l'$		
	1/ Describe on a Consinuation	Sheet.		

COST		TING STAND	ARDS BOARD	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS	
REC	UIRED I	BY PUBLIC LA	W 100-679		
tem T	DUCATI	ONAL INSTITU	TIONS	NAME OF REPORTING UNIT	
Nb.				item Description	
6.4.2	Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)				
	A.		When los	ses are incurred (no provision for reserves)	
	В.	-	When pr replaceme	rovisions for reserves are recorded based or ent-costs	
	C.	-	reproduct	rovisions for reserves are recorded based on tion costs new less observed depreciation (market cluding the Value of land and other indestructibles.	
	D.	1	Losses a contracts	re charged to fund balance with no charge to and grants ind provision for reserves)	
	Υ,		Other or r	more than one method 1/	
	z.		Not Apple	cable	
	1/ D	escribe on a	Continuation	n Sheet.	

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		PART VI: CENTRAL SYSTEM OR GROUP EXPENSES		
	EDUCATIONAL INSTITUTIONS	NAME OF REPORTING ONL		
No.		hem Description		
	DISCLOSURE BY CEN	TRAL SYSTEM OFFICE, OR GROUP HATERMEDIATE		
		ctions for Part VII		
	group office of an educati administering two or more se	ompleted only by the central system office or a signal system when that office is responsible for greents, where it allocates its costs to such segments a segments is required to file Parts I through VI of the		
	of services provided by the allocated to applicable segmi disclosure should cover the er	tral system or group office) should disclose how costs elreporting unit are, or will be, accumulated and ents of the institution. For a contral system office, intrie institution. For a group office, disclosure should organizations administered by that group office.		
7.1.0	Organizational Structure			
	On a continuation sheet, list all segments of the university or university system including hospitals, Federally Funded Research and Development Centers (FFRDC's), Government-contractor-operated (GOCO) facilities, and lower-tier group offices serviced by the reporting unit.			
7.2.0	Cost Accumulation and Affocation.			
1	On a continuation sheet, provide a description of			
	<ul> <li>The services provided (including hospitals, FF</li> </ul>	to segments of the university or university system RDC's, GOCD facilities, etc.), in brief.		
1	8. How the costs of the s	services are identified and accumulated.		
	C. The basis used to all segments.	s used to allocate the accumulated costs to the benefitting		
	D. Any costs that are transferred from a segment to the central system officer the intermediate administrative office, and which are reallocated another segment(s). If none, so state.			
		t fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.		

VII-1

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

Item

Description

1.5.0

Composition of Allogation 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., subcentract costs over first \$25,000. Where applicable, explain if service centers are included or excluded. Specify the benefits in functions and activities included. If any cost objectives are excluded from the allocation base, such cost objectives and the alternate allocation mathed 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.

3.6.0

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?

A. \_\_\_\_ Yes

B. \_\_\_\_ No \_1/

FORM CASE DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART IV- DEPRECIATION AND USE ALLOWANCES NAME OF REPORTING UNIT			NCES		
ltem							
No	hem Description Part IV						
1			Part IV				
4.1.0	Depreciation Charged to Federally Sponsored Agreements or Similar Cost Objectives. (For each asset dategory Sated below, enter a code from A through C in Column (1) describing the method of depreciation; 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 allowances are applied to property units; and Code A or B in Column (4) indicating whether o 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.)						
		Appet Cateagre	Depreciation Method	Useful Life (2)	Property Unit (2)	Residual Value (4)	
	201	Land Improvements					
	(a) Land Improvements (b) Buildings (c) Building Improvements (d) Leasehold Improvement (e) Equipment (f) Furniture and Fixtures (g) Automobiles and Truck	-	-				
8 1							
8 9							
1							
6 16							
		RS.					
1	(h)	Tools	88 8 <u>124</u>				
	(ii) Enser Code Y on this life other asset categorie are used and enumeration shee each such asset categorie and the applicable code (Otherwise enter Code)	es 16 et ory es.	_		_		
1	Easter	in (1)-Depreciation Method Code		Column (2)-Useful Life Code			
	Streeth Line     Expended at Acquastion     Use Allowance     Director more than one method [1]			Replacement Expenence     Term of Lease     Essenated service lite     D. As prescribed for use allowance by Office of     Management and Budget Circular No. A-21     V. Other or meter files no on method 17			
	Colum	n (2)-Property Unit Code		Column (4)-Residual Value Code			
	B. Ap 50 C. Ap 50	dividual units are accounted for a optical to groups of assets with all rivine lives spiled to groups of assets with va rivine lives her or more than one method. 3	imilar arying	A. Residual valu B. Residual valu Y. Other or more	e is not deducte	id had 1)	
	3/ De	scribe on a Continuation Sheet.					

FORM CASS DS-2 (REV 10/94)

IV-1

REC	DISCLOSURE UIRED BY PL	STANDARDS BOARD ESTATEMENT JBUC LAW 100-679 INSTITUTIONS	PART IV- DIPPRECIATION AND USE ALLOWANCES NAME OF REPORTING UNIT
tem	DUCATIONAL	MOTHUTONO	
No.			item Description
4.1.1	in your	aluations and Usefi indirect cost prop statements? (Ma	of Lives. Are the asset valuations and useful lives user losal consistent with those used in the institution? ik one.)
	Å	Yes 1/	
4.2.0	to Feder	sily sponsored agre	Is a usage charge for fully depreciated assets charged tements or similar cost objectives? (Mark one. If yes therge on a continuation sheet.)
	A	Yes No	
4.3,0	Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: [Mark the appropriate line(s] and if more then one is marked, explain on a continuation sheet.)		
	A	Exclude	d from determination of sponsored agreement costs
	В	Credited	or charged currently to the same pools to which the
	c	Taken in	to consideration in the depreciation cost basis of the
	D	Not acco	ounted for separately, but reflected in the depreciation account
- 1	Υ	Other(s)	
	-	Not appl	rcable
4.4.0	which a improved of assets show the on a con category	re capitalized to nent of capital asse which are capitaliz information for th tinuation sheet th	Enter (a) the minimum doller amount of expenditures r acquisition, addition, alteration, denation and sts, and (b) the minimum number of expected life years ed. If more than one dollar amount or number applies, e majority of your capitalized assets, and enumerate e dollar amounts and/or number of years for each t assets involved which differs from those for the
		nimum Dollar Amor nimum Life Years	unt
4.5.0	similar ite	Mass Purchase. / ms, which individu pitalized? (Mark o	Are group or mass purchases (initial complement) of selly are less than the capitalization amount indicated ne.)
	A	Yes 1/	
	В	No	
1.0	12002000	be on a Continuati	ASS(233) And

COSTA	DISCLOSURE STANDARDS	
	UIRED BY PUBLIC LAW 10 DUCATIONAL INSTITUTION	0-679 NAME OF REPORTING UNIT
tem		
io.		item Description
		Part V
5.1.0	sabbatical leave cost (i.e., when the leave	Leave Costs. Do you charge vacation, sick, holiday and is to apprepared agreements on the cash basis of accounting is (aken or paid), or on the accrual basis of accounting (when [Mark applicable line(s)]
	A C	ash
	В А	ccrual 1/
5.2.0	as defined in Section purchase discounts.	This item is directed at the treatment of "applicable credits". C of OMB Circular A-21 and other incidental receipts (e.g., insurance refunds, library fees and fines, parking fees, etc.), notipal types of credits and incidental receipts the institution randled.)
		he credits/receipts are offset against the specific direct or direct costs to which they relate.
		he credits/receipts are handled as a general adjustment to the direct pool,
		he credits/receipts are treated as income and are not offset painst costs.
- 1	D C	ombination of methods 3/
	Y 0	ther 1/
1		
	3/ Describe on a Con	tinuation Sheet.

FORM CASS DS-2 (REV 10/94)

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS	
REC	DURED BY PUBLIC LAW 100-679 DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT		
Item No.		Item Description		
	Instru	ctions for Part VI		
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incl. e. Some organizations may in- for public institutions at the gov at subordinate organization lav- ets at the main campus level its.	uding post retirement cur all of these costs rernmental unit level, sets. Still others may	
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	eporting unit! does not directly i nuation sheet, identify the orga- ics. When the costs allocated to do the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	nizational entity that Federally sponsored have access to the t should require that:	
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 linets) and enter number of plans.)			
	Type of Plan		Number of Plans	
	A Institution empk State/Local Gov	oyees participate in eroment Retirement Plants)		
	other defined co	TIAA/CREF plan or intribution plan that in organization not ne institution	8 <u>-1-</u> 3	
	C Institution has it Contribution Plan		_	
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation met has and computations, the amo issting periods for actuarial gains	be on a continuation hod, the criteria for extization periods for	
	1/ Describe on a Continuatio	n Sheet.		

COST ACCOUNTING STANDARDS BOARD DISCLOSLIRE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		DEFERRED COMPENSATION AND INSURANCE COST		
Item No.		Item Description		
6.2.0	Post Retirement Benefits Other Than Pensions (including post retirement health one benefits) (PRBs). (identify on a continuation sheet all PRB plans whose costs are charged to Federally sponsored agreements. For each plan issted, state the plan name and indicate the approximate number and type of employees covered by each plan.)			
6.2.1	2. [ ] Not Applicable Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally sponsored agreements are determined on the dash 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-losusance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.)			
	B. When contribute C. When contribute D. When the benefit E. When amounts a	sook accrual only!  ans are made to a nontorfeliable fund  ons are made to a forfeliable fund  to are paid to an employee  are paid to an employee welfare plan  an one method. 1/		
6.4.0	Self-insurance Programs (Vinsurance.)	Vorker's Compensation, Liability and Casualty		
6.4.1	Worker's Compensation and L charged to Federally sponsore	iability. Costs of such self-insurance programs are diagraements or similar cost objectives: (Mark one.)		
	B. When provisions of the Sability	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value		
	D Undiscounted val.	for reserves are recorded based on the full or ue, as contrasted with present value, of the liability set aside or contributions are made to a fund an one method $1l'$		
	1/ Describe on a Consinuation	Sheet.		

COST		TING STAND	ARDS BOARD	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS	
REC	UIRED I	BY PUBLIC LA	W 100-679		
tem T	DUCATI	ONAL INSTITU	TIONS	NAME OF REPORTING UNIT	
Nb.				item Description	
6.4.2	Casualty Insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)				
	A.		When los	ses are incurred (no provision for reserves)	
	В.	-	When pr replaceme	rovisions for reserves are recorded based or ent-costs	
	C.	-	reproduct	rovisions for reserves are recorded based on tion costs new less observed depreciation (market cluding the Value of land and other indestructibles.	
	D.	1	Losses a contracts	re charged to fund balance with no charge to and grants ind provision for reserves)	
	Υ,		Other or r	more than one method 1/	
	z.		Not Apple	cable	
	1/ D	escribe on a	Continuation	n Sheet.	

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VII. CENTRAL SYSTEM OR GROUP EXPENSES			
	QUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT			
Item I		isem Description			
		TRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE FFICE, AS APPLICABLE.			
	Instruc	ctions for Part VII			
	This part should be completed only 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 Stellement.				
	of services provided by the allocated to applicable segme disclosure should cover the er	tral system or group office) should disclose how costs by reporting unit are, or will be, accumulated and ents of the institution. For a contral system office, this institution. For a group office, disclosure should organizations administered by that group office.			
7.1.0	Organizational Structure				
	including hospitals, Federal	all segments of the university or university system, by Funded Research and Development Centers ed Contractor-operated (GOCOI facilities, and lower- the reporting unit.			
7.2.0	Cost Accumulation and Allocation.				
	On a continuation sheet, provide a description of				
	<ul> <li>The services provided including hospitals, FF</li> </ul>	to segments of the university or university system RDC's, GOCD facilities, etc.), in brief.			
1	<ol> <li>How the costs of the s</li> </ol>	ervices are identified and accumulated.			
	<li>C. The basis used to all segments.</li>	locate the accumulated costs to the benefitting			
	or the intermediate ad	ony costs that are transferred from a segment to the central system office if the intermediate administrative office, and which are reallocated to nother segment(s). If none, so state.			
		fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.			

VII-1

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 PART IV- DEPRECIATION AND USE ALLOWANCES NAME OF REPORTING UNIT EDUCATIONAL INSTITUTIONS liem: Item Description 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 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 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.] 4.1.0 Depreciation Method... (1) Property Unit (2) Useful Life (2) Residual Value (4) Buildings
Buildings
Building Improvements
Leasehold Improvements
Equipment
Furniture and Fixtures
Automobiles and Trucks
Tools
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.) (c) Idi (e) (f) (g) (h) (f) Column (1)-Depreciation Method Code Column (2)-Useful Life Code A. Replacement Expenence
B. Term of Lease
C. Estimated Service life
D. As prescribed for use allowance by Office of
Management and Budget Carcuse No. A-21
V. Other or more trian one method 1/1 A. Streight Line
B. Expensed at Acquisition
C. Use Allowance
Y. Other or more than one method 37 Column (4)-Residual Value Code Column (2)-Property Unit Code A. Residual value is deducted B. Residual value is not deducted Y. Other or more than one method 1/ Individual units are accounted for separately
 Applied to groups of easets with similar univider fewer
 Applied to groups of assets with varying service fixes
 Y. Other or make than one method 1/ 3/ Describe on a Continuation Sheet.

FORM CASE DS-2 (REV 10/94)

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART IV- DEPRECIATION AND USE ALLOWANCES NAME OF REPORTING UNIT
item No.		Item Description
4.1.1	Asset Valuations and Useful in your indirect cost propo financial statements? (Mark A. Yes B. No 1/	Lives. Are the asset valuations and useful lives used sal consistent with those used in the institution's one.)
4.2.0	Fully Depreciated Assets. Is to Federally sponsored agree	a usage charge for fully depreciated assets charged iments or similar cost objectives? (Mark one. If yes, large on a continuation sheet.)
	A Yes B No	
4.3,0	Treatment of Gains and Lossi losses are: (Mark the approp on a continuation sheet.)	es on Disposition of Depreciable Property. Gains and printe line(s) and if more than one is merked, explain
	B. Credited of depreciati C. Taken into new items	Ŋ
4.4.0	which are capitalized for improvement of capital assets of assets which are capitalizer show the information for the on a continuation sheet the	nter (a) the minimum doller amount of expenditures acquisition, addition, alteration, donation and a superior of the second of the minimum number of expected life years d. If more than one dollar amount or number applies, majority of your capitalized assets, and enumerate dollar amounts and/or number of years for each assets involved which differs from those for the
	Minimum Dollar Amount     Minimum Lite Years	*
4.5.0		re group or mass purchases (initial complement) of fly are less than the capitalization amount indicated e.)
	A Yes 1/ No	
	1/ Describe on a Continuation	n Sheet.

COST ACCOUNTING STANDARDS BOARD PART V- OTHER COSTS AND CREDITS NAME OF REPORTING UNIT DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS tem item Description No. Part V Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to appoisored agreements on the cash basis of accounting file,, when the leave is taken or padil, or on the accrual basis of accounting (when the leave is sarned)? [Mark applicable line(s)] 5.1.0 A. \_\_\_ B. \_\_\_\_ Accrual 1/ 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,) 5.2.0 The credits/receipts are offset against the specific direct or indirect costs to which they relate. The credits/receipts are handled as a general adjustment to the indirect pool. The credits/receipts are treated as income and are not offset against costs. Combination of methods 3/ D. \_\_\_\_ Other 1/ 1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT		PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS	
REG	DURRED BY PUBLIC LAW 100-679	DEC 611 19 0011 9 1011 1011 1011 1011 1011	
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
Item No.		Item Description	
	Instru	ctions for Part VI	250.110001
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	reasurement and assignment of nefits other than pensions (incli- e. Some organizations may lot to public institutions at the gov at subordinate organization lev- sts at the main campus level its.	uding post retirement cur all of these costs renmental unit level, ets. Still others may
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	sporting unit! does not directly is unation sheet, identify the orga- s. When the costs allocated to d the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	rizational entity that Federally sponsored have access to the t should require that
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 Pass
		oyees participate in eroment Retirement Plan(s)	
	other defined co	TIAA/CREF plan or ntribution plan that n organization not se institution	
	C Institution has it Contribution Plan		_
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation method, the asset valuation method and computations, the amo- zation periods for actuarial gains	be on a continuation hod, the criteria for retization periods for
	1/ Describe on a Continuatio	n Sheet.	

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT Item Description Post Retirement Benefits Other Than Pensions (including post retirement health core 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.) 6.2.0 Z. [ ] Not Applicable Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally aponabred agreements are determined on the cash or accounting. If costs are actived, describe the accounting practices used, including schuaries cost method, the asset valuation method, the criteria for changing actuaries assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) 6.2.1 Self-lissurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) 6.3.0 When accrued (book accrual only)
When contributions are made to a nonforfeitable fund
When contributions are made to a forfeitable fund
When the benefits are paid to an employee
When amounts are paid to an employee welfare plan
Other or more than one method 1/
Not Applicable 6.4.0 Self-insurance Programs (Worker's Compensation, Liability and Casualty Insurance I 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.) When claims are paid or losses are incurred ino provision for reserves. When provisions for reserves are recorded based on the present value of the Sability. When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method. 1/ A. \_\_\_\_

DEFERRED COMPENSATION AND INSURANCE COSTS

c. \_\_\_\_ D. \_\_\_\_

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD PART VI-

1) Describe on a Continuation Sheet.

	DISCLO	ITING STANDARDS BOAR SQURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS
REC	DUCATION OF THE PROPERTY OF TH	BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	NAME OF REPORTING UNIT
Item No.	380 400		item Description
6.4.2	Case Fede	ualty Insurance. Cos erally sponsored agree	its of such self-insurance programs are charged to ments or similar cost objectives: (Mark one.)
	Α.	When I	osses are incurred (no provision for reserves)
	В.		provisions for reserves are recorded based on ment costs
	C.	reprodu	provisions for reserves are recorded based on action costs new lass observed depreciation (market excluding the Value of land and other indestructibles.
	<ul> <li>Losses are charged to fund balance with no che contracts and grants into provision for reserves)</li> </ul>		
	Υ,	Other o	r more than one method 1/
	Z Not Applicable		
	1/ D	escribe on a Continuer	ion Shert

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-678 EDUCATIONAL INSTITUTIONS	PART VIN CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT		
Item No.		isem Description		
	ADMINISTRATION) C Instru This part should be or group office of an educat administering two or more se and where at least one of the Disclosure Statement. The reporting unit (cer of services provided by the allocated to applicable segri disclosure should over the a	ITRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE IFFICE, AS APPLICABLE. ctions for Part VII ctions for Part VII ctions for part VII properties to the system office or a tional system when that office is responsible for greents, where it allocates its costs to such segments as segments is required to file Parts I through VI of the intral system or group office) should disclose how costs are reporting unit are, or will be, accumulated and lents of the institution. For a contral system office, mile institution. For a contral system office, mile institution. For a proup office, disclosure should		
7.1.0	Cover all of the subordinate Organizational Structure	organizations administered by that group office.		
	On a continuation sheet, list including hospitals, Federa	all segments of the university or university system, illy Funded Research and Development Centers and Contractor-operated (GOCO) facilities, and lower- y the reporting unit.		
7.2.0	Cost Accumulation and Alleg	adion.		
1	On a continuation sheet, provide a description of			
		to segments of the university or university system FRDC's, GOCO facilities, etc.), in brief.		
Ì	<ol><li>How the costs of the :</li></ol>	services are identified and accumulated.		
	<ul> <li>The basis used to a segments.</li> </ul>	flocate the accumulated costs to the benefitting		
	<li>Any costs that are tran or the intermediate a another segment(s). If</li>	isferred from a segment to the central system office dministrative office, and which are reallocated to none, so state.		
		t fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.		

REC	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DURED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART IV- DEPRECIATION AND USE ALLOWANCES NAME OF REPORTING UNIT
item No.		Item Description
4.1.1	Asset Valuations and Useful in your indirect cost propo financial statements? (Mark A. Yes B. No 1/	Lives. Are the asset valuations and useful lives used sal consistent with those used in the institution's one.)
4.2.0	Fully Depreciated Assets. Is to Federally sponsored agree	a usage charge for fully depreciated assets charged iments or similar cost objectives? (Mark one. If yes, large on a continuation sheet.)
	A Yes B No	
4.3,0	Treatment of Gains and Lossi losses are: (Mark the approp on a continuation sheet.)	es on Disposition of Depreciable Property. Gains and printe line(s) and if more than one is merked, explain
	B. Credited of depreciati C. Taken into new items	Ŋ
4.4.0	which are capitalized for improvement of capital assets of assets which are capitalizer show the information for the on a continuation sheet the	nter (a) the minimum doller amount of expenditures acquisition, addition, alteration, donation and a superior of the second of the minimum number of expected life years d. If more than one dollar amount or number applies, majority of your capitalized assets, and enumerate dollar amounts and/or number of years for each assets involved which differs from those for the
	Minimum Dollar Amount     Minimum Lite Years	*
4.5.0		re group or mass purchases (initial complement) of fly are less than the capitalization amount indicated e.)
	A Yes 1/ No	
	1/ Describe on a Continuation	n Sheet.

COST ACCOUNTING STANDARDS BOARD PART V- OTHER COSTS AND CREDITS NAME OF REPORTING UNIT DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-679
EDUCATIONAL INSTITUTIONS tem item Description No. Part V Method of Charging Leave Costs. Do you charge vacation, sick, holiday and sebbatical leave costs to appoisored agreements on the cash basis of accounting file,, when the leave is taken or padil, or on the accrual basis of accounting (when the leave is sarned)? [Mark applicable line(s)] 5.1.0 A. \_\_\_ B. \_\_\_\_ Accrual 1/ 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,) 5.2.0 The credits/receipts are offset against the specific direct or indirect costs to which they relate. The credits/receipts are handled as a general adjustment to the indirect pool. The credits/receipts are treated as income and are not offset against costs. Combination of methods 3/ D. \_\_\_\_ Other 1/ 1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679		PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS
		20.000000000000000000000000000000000000	
	DUCATIONAL INSTITUTIONS	NAME OF REPORTING UNIT	
Item No.		Item Description	
	Instru	ctions for Part VI	250.110001
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	reasurement and assignment of nefits other than pensions (incli- e. Some organizations may lot to public institutions at the gov at subordinate organization lev- sts at the main campus level its.	uding post retirement cur all of these costs renmental unit level, ets. Still others may
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	sporting unit! does not directly is unation sheet, identify the orga- s. When the costs allocated to d the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	rizational entity that Federally sponsored have access to the t should require that
6.1.0	Pension Plans		
6.1.1	Defined-Contribution Pension plans whose costs are cha applicable line(s) and enter or	Plans. Identify the types and rged to Federally sponsored a umber of plans.	number of pension agreements. (Mark
	Type of Plan		Number of Pass
		oyees participate in eroment Retirement Plan(s)	
	other defined co	TIAA/CREF plan or ntribution plan that n organization not se institution	
	C Institution has it Contribution Plan		_
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation method, the asset valuation method and computations, the amo- zation periods for actuarial gains	be on a continuation hod, the criteria for retization periods for
	1/ Describe on a Continuatio	n Sheet.	

DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT Item Description Post Retirement Benefits Other Than Pensions (including post retirement health core 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.) 6.2.0 Z. [ ] Not Applicable Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally aponabred agreements are determined on the cash or accounting. If costs are actived, describe the accounting practices used, including schuaries cost method, the asset valuation method, the criteria for changing actuaries assumptions and computations, the amortization periods for prior service costs, the amortization periods for actuarial gains and losses, and the funding policy.) 6.2.1 Self-lissurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives. (Mark one.) 6.3.0 When accrued (book accrual only)
When contributions are made to a nonforfeitable fund
When contributions are made to a forfeitable fund
When the benefits are paid to an employee
When amounts are paid to an employee welfare plan
Other or more than one method 1/
Not Applicable 6.4.0 Self-insurance Programs (Worker's Compensation, Liability and Casualty Insurance I 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.) When claims are paid or losses are incurred ino provision for reserves. When provisions for reserves are recorded based on the present value of the Sability. When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the Sability When funds are set aside or contributions are made to a fund Other or more than one method. 1/ A. \_\_\_\_

DEFERRED COMPENSATION AND INSURANCE COSTS

c. \_\_\_\_ D. \_\_\_\_

FORM CASB DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD PART VI-

1) Describe on a Continuation Sheet.

	DISCLO	ITING STANDARDS BOAR SQURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS
REC	DUCATION OF THE PROPERTY OF TH	BY PUBLIC LAW 100-679 ONAL INSTITUTIONS	NAME OF REPORTING UNIT
Item No.	380 400		item Description
6.4.2	Case Fede	ualty Insurance. Cos erally sponsored agree	its of such self-insurance programs are charged to ments or similar cost objectives: (Mark one.)
	Α.	When I	osses are incurred (no provision for reserves)
	В.		provisions for reserves are recorded based on ment costs
	C.	reprodu	provisions for reserves are recorded based on action costs new lass observed depreciation (market excluding the Value of land and other indestructibles.
	<ul> <li>Losses are charged to fund balance with no che contracts and grants into provision for reserves)</li> </ul>		
	Υ,	Other o	r more than one method 1/
	Z Not Applicable		
	1/ D	escribe on a Continuer	ion Shert

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-678 EDUCATIONAL INSTITUTIONS	PART VIN CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT		
Item No.		isem Description		
	ADMINISTRATION) C Instru This part should be or group office of an educat administering two or more se and where at least one of the Disclosure Statement. The reporting unit (cer of services provided by the allocated to applicable segri disclosure should over the a	ITRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE IFFICE, AS APPLICABLE. ctions for Part VII ctions for Part VII ctions for part VII properties to the system office or a tional system when that office is responsible for greents, where it allocates its costs to such segments as segments is required to file Parts I through VI of the intral system or group office) should disclose how costs are reporting unit are, or will be, accumulated and lents of the institution. For a contral system office, mile institution. For a contral system office, mile institution. For a proup office, disclosure should		
7.1.0	Cover all of the subordinate Organizational Structure	organizations administered by that group office.		
	On a continuation sheet, list including hospitals, Federa	all segments of the university or university system, illy Funded Research and Development Centers and Contractor-operated (GOCO) facilities, and lower- y the reporting unit.		
7.2.0	Cost Accumulation and Alleg	adion.		
1	On a continuation sheet, provide a description of			
		to segments of the university or university system FRDC's, GOCO facilities, etc.), in brief.		
Ì	<ol><li>How the costs of the :</li></ol>	services are identified and accumulated.		
	<ul> <li>The basis used to a segments.</li> </ul>	flocate the accumulated costs to the benefitting		
	<li>Any costs that are tran or the intermediate a another segment(s). If</li>	isferred from a segment to the central system office dministrative office, and which are reallocated to none, so state.		
		t fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.		

COSTA	DISCLOSURE STANDARDS	
	UIRED BY PUBLIC LAW 10 DUCATIONAL INSTITUTION	0-679 NAME OF REPORTING UNIT
tem		
io.		item Description
		Part V
5.1.0	sabbatical leave cost (i.e., when the leave	Leave Costs. Do you charge vacation, sick, holiday and is to apprepared agreements on the cash basis of accounting is (aken or paid), or on the accrual basis of accounting (when [Mark applicable line(s)]
	A C	ash
	В А	ccrual 1/
5.2.0	as defined in Section purchase discounts.	This item is directed at the treatment of "applicable credits". C of OMB Circular A-21 and other incidental receipts (e.g., insurance refunds, library fees and fines, parking fees, etc.), notipal types of credits and incidental receipts the institution randled.)
		he credits/receipts are offset against the specific direct or direct costs to which they relate.
1		he credits/receipts are handled as a general adjustment to the direct pool,
		he credits/receipts are treated as income and are not offset painst costs.
- 1	D C	ombination of methods 3/
	Y 0	ther 1/
1		
	3/ Describe on a Con	tinuation Sheet.

FORM CASS DS-2 (REV 10/94)

COST	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT	PART VI- DEFERRED COMPENSATION AN	D INSURANCE COSTS	
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		NAME OF REPORTING UNIT		
Item No.		Item Description		
	Instru	ctions for Part VI		
	pensions, post retirement be health benefits) and insurance at the main campus level or t while others may incur them	neasurement and assignment of nefits other than pensions (incl. e. Some organizations may in- for public institutions at the gov at subordinate organization lav- ets at the main campus level its.	uding post retirement cur all of these costs rernmental unit level, sets. Still others may	
	segment should, on a contin- incurs and records such cost agreements are material, an information needed to comp	eporting unit! does not directly i nuation sheet, identify the orga- ics. When the costs allocated to do the reporting unit does not lets an item, the reporting unit able portions of this Part VI. (f)	nizational entity that Federally sponsored have access to the t should require that:	
6.1.0	Pension Plans			
6.1.1		Plans. Identify the types and irged to Federally sponsored a umber of plans.		
	Type of Plan		Number of Plans	
	A Institution empk State/Local Gov	oyees participate in eroment Retirement Plants)		
	other defined co	TIAA/CREF plan or intribution plan that in organization not ne institution	8 <u>-1-</u> 3	
	C Institution has it Contribution Plan		_	
6.1.2	are part of a State or Local gr sheet the actuarial cost mer changing actuarial assumption	(For each defined-benefit plan is overnment pension plan) description, the asset valuation met has and computations, the amo issting periods for actuarial gains	be on a continuation hod, the criteria for extization periods for	
	1/ Describe on a Continuatio	n Sheet.		

COST ACCOUNTING STANDARDS BOARD DECLOSURE 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	core benefits) (PRBs). (identi- are charged to Federally spo	her Than Pensions (including post retirement healt fy on a continuation sheet all PRB plans whose cost insored agreements. For each plan listed, state th approximate number and type of employees covere	
6.2.1	PRB costs charged to Federal or accrual basis of accounts practices used, including act criteria for changing actuaria	Costs. (On a continuation sheet, indicate whether by sponsored agreements are determined on the cast ng. If costs are eccrued, describe the accounting usual cost method, the asset valuation method, the assumptions and computations, the amortization the amortization periods for actuarial gains am y.)	
6.3.0	Self-Insurance Programs (Emp programs are charged to Feder (Mark one.)	playee Group Insurance). Custs of the self-insurance rally sponsored agreements or similar cost objectives	
	B. When contribute C. When contribute D. When the benefit E. When amounts a	sook accrual only!  ans are made to a nontorfeliable fund  ons are made to a forfeliable fund  to are paid to an employee  are paid to an employee welfare plan  an one method. 1/	
6.4.0	Self-insurance Programs (Vinsurance.)	Vorker's Compensation, Liability and Casualty	
6.4.1	Worker's Compensation and L charged to Federally sponsore	iability. Costs of such self-insurance programs are diagraements or similar cost objectives: (Mark one.)	
	B. When provisions of the Sability	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value	
	D Undiscounted val.	for reserves are recorded based on the full or ue, as contrasted with present value, of the liability set aside or contributions are made to a fund an one method $1l'$	
	1/ Describe on a Consinuation	Sheet.	

COST		TING STAND	ARDS BOARD	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS
REC	UIRED I	BY PUBLIC LA	W 100-679	
tem T	DUCATI	ONAL INSTITU	TIONS	NAME OF REPORTING UNIT
Nb.				item Description
6.4.2	Case Fede	ualty Insura erally sponse	nce. Costs ored agreeme	of such self-insurance programs are charged to ents or similar cost objectives: (Mark one.)
	A.		When los	ses are incurred (no provision for reserves)
	В.	-	When pr replaceme	rovisions for reserves are recorded based or ent-costs
	C.	-	reproduct	rovisions for reserves are recorded based on tion costs new less observed depreciation (market cluding the Value of land and other indestructibles.
	D.	1	Losses a contracts	re charged to fund balance with no charge to and grants ind provision for reserves)
	Υ,		Other or r	more than one method 1/
	z.		Not Apple	cable
	1/ D	escribe on a	Continuation	n Sheet.

	DISCLOSI QUIRED BY	NG STANDARDS BOARD URE STATEMENT PUBLIC LAW 100-679 IAL INSTITUTIONS	PART VII: GENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT		
No.			Item Description		
		ADMINISTRATION) O	TRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE FFICE, AS APPLICABLE.		
		Instruc	ctions for Pert VII		
	group admini and wi	office of an educati istering two or more se	ompleted only by the central system office or a ional system when that office is responsible for gments, where it allocates its costs to such segments is segments is required to file Parts I through VI of the		
	of ser- allocat disclos	vices provided by the ed to applicable segm are should cover the er	tral system or group office) should disclose how costs e reporting unit are, or will be, accumulated and ents of the institution. For a central system office, nitie institution. For a group office, disclosure should organizations administered by that group office.		
7.1.0	Organizational Structure				
	(FFRD)	ng hospitals, Federal	all segments of the university or university system, ily Funded Research and Development Centers ed Contractor-operated (GOCOI facilities, and lower- the reporting unit.		
7.2.0	Cost Accumulation and Allocation.				
	On a continuation sheet, provide a description of				
	A. 1	The services provided including hospitals, FF	to segments of the university or university system RDC's, GOCD facilities, etc.), in brief.		
1	8. 1	dow the costs of the s	services are identified and accumulated.		
	<ul> <li>The basis used to allocate the accumulated costs to the benefitting segments.</li> </ul>				
			sforred from a segment to the central system office dministrative office, and which are reallocated to none, so state.		
	E. A	ny fixed management rorata or allocation ba	t fees that are charged to a segment(s) in lieu of a sis and the basis of such charges. If none, so state.		

VIII-1

COST ACCOUNTING STANDARDS BOARD DEFERRED COMPENSATION AND INSURANCE COSTS DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS NAME OF REPORTING UNIT item 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, white 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 apprisored 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 fit. General Instructions! 5.1.0 Pension Plans. Defined-Contribution Pension Plans. Identify the types and number of pension plans whose costs are charged to Federally sponsored agreements. (Mark applicable linels) and enter number of plans.) 6.1.1 Type of Plan Number of Pass A. \_\_\_\_\_ Institution employees participate in State/Local Government Represent Plan(s) B. \_\_\_\_ Institution uses TIAA/CREF plan or other defined contribution plan that is managed by an organization not affiliated with the institution C. \_\_\_\_ Institution has its own Defined-Contribution Plan(s) 1/ Defined-Benefit Pension Plan. (For each defined-benefit plan tother 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.) 6.1.2 1) Describe on a Continuation Sheet.

FORM CASE DS-2 (REV 10/94)

COST ACCOUNTING STANDARDS BOARD DECLOSURE 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	core benefits) (PRBs). (identi- are charged to Federally spo	her Than Pensions (including post retirement healt fy on a continuation sheet all PRB plans whose cost insored agreements. For each plan listed, state th approximate number and type of employees covere	
6.2.1	PRB costs charged to Federal or accrual basis of accounts practices used, including act criteria for changing actuaria	Costs. (On a continuation sheet, indicate whether by sponsored agreements are determined on the cast ng. If costs are eccrued, describe the accounting usual cost method, the asset valuation method, the assumptions and computations, the amortization the amortization periods for actuarial gains am y.)	
6.3.0	Self-Insurance Programs (Emp programs are charged to Feder (Mark one.)	playee Group Insurance). Custs of the self-insurance rally sponsored agreements or similar cost objectives	
	B. When contribute C. When contribute D. When the benefit E. When amounts a	sook accrual only!  ans are made to a nontorfeltable fund  ons are made to a forfeltable fund  to are paid to an employee  are paid to an employee welfare plan  an one method. 1/	
6.4.0	Self-insurance Programs (Vinsurance.)	Vorker's Compensation, Liability and Casualty	
6.4.1	Worker's Compensation and L charged to Federally sponsore	iability. Costs of such self-insurance programs are diagraements or similar cost objectives: (Mark one.)	
	B. When provisions of the Sability	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value	
	D Undiscounted val.	for reserves are recorded based on the full or ue, as contrasted with present value, of the liability set aside or contributions are made to a fund an one method $1l'$	
	1/ Describe on a Consinuation	Sheet.	

COST		ITING STAND	ARDS BOARD	PART VI- DEFERRED COMPENSATION AND INSURANCE COSTS	
REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		W 100-679			
tem T	DUCATI	ONAL INSTITU	TIONS	NAME OF REPORTING UNIT	
Nb.				item Description	
6.4.2	Casualty insurance. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)				
	Α.		When los	ses are incurred (no provision for reserves)	
	8.	-	When pr replaceme	rovisions for reserves are recorded based or ent costs	
	C.	-	reproduct	rovisions for reserves are recorded based on clon costs new less observed depreciation (market cluding the Value of land and other indestructibles.	
	D.	-	Losses a contracts	re charged to fund balance with no charge to and grants ind provision for reserves)	
	Υ,		Other or r	more than one method 1/	
	z.		Not Apple	cable	
	1/ Describe on a Continuation Sheet.				

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS		PART VI: CENTRAL SYSTEM OR GROUP EXPENSES			
No.		item Description			
	ADMINISTRATIO	Y CENTRAL SYSTEM OFFICE, OR GROUP (INTERMEDIATE DN) OFFICE, AS APPLICABLE.			
	This part should group office of an e administering two or m	instructions for Part VII be completed only by the central system office or a ducational system when that office is responsible for one segments, where it allocates its costs to such segments of the segments is required to file Parts I through VI of the			
	of services provided a allocated to applicable disclosure should cover	It (central system or group office) should disclose how costs by the reporting unit are, or will be, accumulated and segments of the institution. For a central system office, the entire institution. For a group office, disclosure should inate organizations administered by that group office.			
7.1.0	Organizational Structure				
	including hospitals, F IFFRDC's], Government	it, list all segments of the university or university system, ederally. Funded Research and Development Centers forward Contractor-operated (GOCO) facilities, and lower-led by the reporting unit.			
7.2.0	Cost Accumulation and Allocation.				
1	On a continuation sheet, provide a description of				
	A. The services pro (including hospital	vided to segments of the university or university systemels, FFRDC's, GOCO facilities, etc.), in brief.			
1	8. How the costs of	the services are identified and accumulated.			
	C. The basis used segments.	to allocate the accumulated costs to the benefitting			
	D. Any costs that are transferred from a segment to the central system officer or the intermediate administrative office, and which are reallocated another segment(s). If none, so state.				
		ement fees that are charged to a segment(s) in lieu of a ion 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 VI- DEFERRED COMPENSATION AND INSURANCE COSTS NAME OF REPORTING UNIT			
				No.	
6.2.0	core benefits) (PRBs). (identi- are charged to Federally spo	her Than Pensions (including post retirement health fry on a continuation sheet all PRB plans whose costs insored agreements. For each plan listed, state the approximate number and type of employees covered			
	Z. [ ] Not Applicable				
6.2.1	Determination of Annual PRB Costs. (On a continuation sheet, indicate whether PRB costs charged to Federally appropried agreements are determined on the cash or occural 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.)				
8.3.0	Self-Insurance Programs (Employee Group Insurance). Custs of the self-insurance programs are charged to Federally sponsored agreements or similar cost objectives (Mark one.)				
	B. When contribute C. When contribute D. When the benefit E. When amounts a	spook accrual only!  ans are made to a nontorfelsable fund  ons are made to a fortellable fund  its are paid to an employee  are paid to an employee welfare plan  an one method. It			
3.4.0	Self-Insurance Programs (Worker's Compensation, Liability and Casual Insurance.)				
3.4.1	Worker's Compensation and Liability. Costs of such self-insurance programs are charged to Federally sponsored agreements or similar cost objectives: (Mark one.)				
	B. When provisions	paid or losses are incurred (no provision for reserves) for reserves are recorded based on the present value			
	C. When provisions for reserves are recorded based on the full or undiscounted value, as contrasted with present value, of the liability.  D. When funds are set eside or contributions are made to a fund Y. Other or more than one method 1/  Not Applicable.				
	1) Describe on a Consinuation	Sheet.			

	DISCLO	ITING STANDARDS BO SURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS
REC	DUCATION OF THE PROPERTY OF TH	BY PUBLIC LAW 100-63 ONAL INSTITUTIONS	NAME OF REPORTING UNIT
Item No.			item Description
6.4.2	Case Fede	ualty insurance. C erally sponsored agre	osts of such self-insurance programs are charged to ements or similar cost objectives: (Mark one.)
	A.	When	losses are incurred (no provision for reserves)
	В.		provisions for reserves are recorded based on coment costs
	C.	repro	provisions for reserves are recorded based on duction costs new less observed depreciation (market excluding the value of land and other indestructibles.
	D.	Losse	s are charged to fund balance with no charge to acts and grants ino provision for reserves)
	Υ,	Other	or more than one method 1/
	z.	Not A	pplicable

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-678 EDUCATIONAL INSTITUTIONS	PART VIL CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT		
Item No.		bem Description		
	ADMINISTRATION) C Instru This part should be or group office of an educat administering two or more se and where at least one of the Disclosure Statement. The reporting unit (cer of services provided by the allocated to applicable segri disclosure should over the a	ATRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE OFFICE, AS APPLICABLE. Sections for Part VII ompleted only by the central system office or a tional system when that office is responsible for system, where it allocates its costs to such segments as exegments is required to file Parts I through VI of the intral system or group office) should disclose how costs are reporting unit are, or will be, accumulated and tents of the institution. For a contral system office, mitis institution. For a contral system office, mitis institution. For a proup office, disclosure should		
7.1.0	Cover all of the subordinate Organizational Structure	organizations administered by that group office.		
	On a continuation sheet, list all segments of the university or university or university or university for university for the university of university for the properties of the properties of the properties of the properties previously.			
7.2.0	Cost Accumulation and Allocation.			
1	On a continuation sheet, provide a description of:			
		to segments of the university or university system FRDC's, GOCD facilities, etc.), in brief.		
Ì	<ol> <li>How the costs of the :</li> </ol>	services are identified and accumulated.		
	<ul> <li>The basis used to a segments.</li> </ul>	llocate the accumulated costs to the benefitting		
	<li>Any costs that are tran or the intermediate a another segment(s). If</li>	rsferred from a segment to the central system office dministrative office, and which are reallocated to f none, so state.		
		it fees that are charged to a segment(s) in lieu of a isis and the basis of such charges. If none, so state.		

	DISCLO	ITING STANDARDS BO SURE STATEMENT	DEFERRED COMPENSATION AND INSURANCE COSTS
REC	DUCATION OF THE PROPERTY OF TH	BY PUBLIC LAW 100-63 ONAL INSTITUTIONS	NAME OF REPORTING UNIT
Item No.			item Description
6.4.2	Case Fede	ualty insurance. C erally sponsored agre	osts of such self-insurance programs are charged to ements or similar cost objectives: (Mark one.)
	A.	When	losses are incurred (no provision for reserves)
	В.		provisions for reserves are recorded based on coment costs
	C.	repro	provisions for reserves are recorded based on duction costs new less observed depreciation (market excluding the value of land and other indestructibles.
	D.	Losse	s are charged to fund balance with no charge to acts and grants ino provision for reserves)
	Υ,	Other	or more than one method 1/
	z.	Not A	pplicable

FORM CASB DS-2 (REV 10/94) VI-3

RE	ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT DUIRED BY PUBLIC LAW 100-678 EDUCATIONAL INSTITUTIONS	PART VIL CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT		
Item No.		bem Description		
	ADMINISTRATION) C Instru This part should be or group office of an educat administering two or more se and where at least one of the Disclosure Statement. The reporting unit (cer of services provided by the allocated to applicable segri disclosure should over the a	ATRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATE OFFICE, AS APPLICABLE. Sections for Part VII ompleted only by the central system office or a tional system when that office is responsible for system, where it allocates its costs to such segments as exegments is required to file Parts I through VI of the intral system or group office) should disclose how costs are reporting unit are, or will be, accumulated and tents of the institution. For a contral system office, mitis institution. For a contral system office, mitis institution. For a proup office, disclosure should		
7.1.0	Cover all of the subordinate Organizational Structure	organizations administered by that group office.		
	On a continuation sheet, list all segments of the university or university or university or university for university for the university of university for the properties of the properties of the properties of the properties previously.			
7.2.0	Cost Accumulation and Allocation.			
1	On a continuation sheet, provide a description of:			
		to segments of the university or university system FRDC's, GOCD facilities, etc.), in brief.		
Ì	<ol> <li>How the costs of the :</li> </ol>	services are identified and accumulated.		
	<ul> <li>The basis used to a segments.</li> </ul>	llocate the accumulated costs to the benefitting		
	<li>Any costs that are tran or the intermediate a another segment(s). If</li>	rsferred from a segment to the central system office dministrative office, and which are reallocated to f none, so state.		
		it fees that are charged to a segment(s) in lieu of a isis and the basis of such charges. If none, so state.		

	T ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT EQUIRED BY PUBLIC LAW 100-679 EDUCATIONAL INSTITUTIONS	PART VI: CENTRAL SYSTEM OR GROUP EXPENSES NAME OF REPORTING UNIT		
Item		Isem Description		
		NTRAL SYSTEM OFFICE, OR GROUP IINTERMEDIATI		
	Instru	actions for Part VII		
	group office of an educa administering two or more s	completed only by the central system office or a titional system when that office is responsible to egments, where it allocates its costs to such segments to segments is required to file Parts 1 through VI of the		
	of services provided by the allocated to applicable segon disclosure should cover the a	ntral system or group office) should disclose how costs the reporting unit are, or will be, accumulated and ments of the institution. For a central system office, entitle institution. For a group office, disclosure should organizations administered by that group office.		
7.1.0	Organizational Structure.			
	On a continuation sheet, list all segments of the university or university systemicluding hospitals, Federally Funded Research and Development Cente (FFRDC's), Government-owned Contractor-operated (GOCO) facilities, and lower tier group offices serviced by the reporting unit.			
7.2.0	Cost Accumulation and Allocation.			
1	On a continuation sheet, provide a description of			
	A. The services provided to segments of the university or university system (including hospitals, FFRDC's, GOCD facilities, etc.), in brief.			
i	8. How the costs of the	services are identified and accumulated.		
	C. The basis used to allocate the accumulated costs to the benefittin segments.			
	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.			
		nt fees that are charged to a segment(s) in lieu of a asis and the basis of such charges. If none, so state.		
	ASB DS 2 (REV 10/94)	VII-1		

# **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  $\underline{9904.401-30}$  for the broader definition and  $\underline{9904.407-30}$  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 <u>9904.412-30</u> or <u>9904.413-30</u>.

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 <u>9903.302-1(b)</u>.

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 <u>9903.302-2</u>.

Compensated personal absence. See <u>9904.408-30</u>.

Cost accounting practice. See <u>9903.302-1</u>.

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 <u>9904.415-30</u>.

Defined-benefit pension plan. See 9904.412-30.

*Defined-contribution pension plan.* See <u>9904.412-30</u>.

Direct cost. See 9904.402-30 or 9904.418-30.

*Directly associated cost.* See <u>9904.405-30</u>.

*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 <u>9904.402-30</u> or <u>9904.410-30</u>.

Fiscal year. See <u>9904.406-30</u>.

Funded pension cost. See 9904.412-30.

Funding agency. See <u>9904.412-30</u>.

General and administrative (G&A) expense. See 9904.410-30 or 9904.420-30.

Home office. See <u>9904.403-30</u> or <u>9904.420-30</u>.

*Immediate-gain actuarial cost method.* See 9904.413-30.

*Independent research and development (IR&D) cost.* See <u>9904.420-30</u>.

*Indirect cost.* See 9904.402-30, 9904.405-30, 9904.418-30 or 9904.420-30.

*Indirect cost pool.* See <u>9904.401-30</u>, <u>9904.402-30</u>, <u>9904.406-30</u> or <u>9904.418-30</u>.

*Insurance administration expenses.* See <u>9904.416-30</u>.

*Intangible capital asset.* See <u>9904.414-30</u> or <u>9904.417-30</u>.

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 <u>9904.411-30</u>.

*Material-price standard.* See <u>9904.407-30</u>.

*Material-quantity standard.* See <u>9904.407-30</u>.

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 <u>9904.403-30</u>.

*Original complement of low cost equipment.* See <u>9904.404-30</u>.

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 <u>9904.404-30</u>.

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 <u>9904.416-30</u>.

Self-insurance charge. See 9904.416-30.

Service life. See <u>9904.409-30</u>.

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 <u>9904.413-30</u>.

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 <u>9904.413-30</u>.

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**

- (e) A contractor eliminates a segment that was operated for the purpose of doing research for development of products related to nuclear energy
- (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
- (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

#### **Accounting treatment**

- (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) 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) 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  $\underline{9904.401}$  and  $\underline{9904.402}$ . 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 <u>9903.201-4</u>(a), Cost Accounting Standards, <u>9903.201-4</u>(c), Disclosure and Consistency of Cost Accounting Practices, and <u>9903.201-4</u>(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.