CASB DS- 1

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

1. This Disclosure Statement has been designed to meet the requirements of Public Law 100-679, and persons completing it are to describe the contractor and its contract cost accounting practices. For complete regulations, instructions and timing requirements concerning submission of the Disclosure Statement, refer to Section 9903.202 of Chapter 99 Of Title 48 CFR (48 CFR 9903.202).

2. Part I of the Statement provides general information concerning each reporting unit (e.g., segment, Corporate or other intermediate level home office, or a business unit). Parts II through VII pertain to the types of costs generally incurred by the segment or business unit directly performing Federal contracts or similar cost objectives. Part VIII pertains to the types of costs that are generally incurred by a Home office and are allocated to one or more segments performing Federal contracts. For a definition of the term "home office", see 48 CFR 9904.403.

3. Each segment or business unit required to disclose its cost accounting practices should complete the Cover Sheet, the Certification, and Parts I through VII.

4. Each home office required to disclose its cost accounting practices for measuring, assigning and allocating its costs to segments performing Federal contracts or similar cost objectives shall complete the Cover Sheet, the Certification, Part I and Part VIII of the Disclosure Statement. Where a home office either establishes practices or procedures for the types of costs covered by Parts V, VI and VII,or incurs and then allocates these types of cost to its segments, the home office may complete Parts V, VI and VII to be included in the Disclosure Statement submitted by its segments. While a home office may have more than one segment submitting Disclosure Statements, only one Statement needs to be submitted to cover the home office operations.

5. The Statement must be signed by an authorized signatory of the reporting unit.

6. The Disclosure Statement should be answered by marking the appropriate line or inserting the applicable letter code which describes the segment's (reporting unit's) cost accounting practices.

7. A number of questions in this Statement may need narrative answers requiring more space than is provided. In such instances, the reporting unit should use the attached continuation sheet provided. The continuation sheet may be reproduced locally as needed. The number of the question involved should be indicated and the same coding required to answer the questions in the Statement should be used in presenting the answer on the continuation sheet. Continuation sheets should be inserted at the end of the pertinent Part of the Statement. On each continuation sheet, the reporting unit should enter the next sequential page number for that Part and, on the last continuation sheet used, the words "End of Part" should be inserted after the last entry.

8. Where the cost accounting practice being disclosed is clearly set forth in the contractor's existing written accounting policies and procedures, such documents may be cited on a continuation sheet and incorporated by reference at the option of the contractor. In such cases, the contractor should provide the date of issuance and effective date for each accounting policy and/or 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 number and follow the page number specified in paragraph 7. Any supplementary comments needed to adequately describe the cost accounting practice being disclosed should also be provided.

9. Disclosure Statements must be amended when cost accounting practices are changed to comply with a new CAS or when practices are changed with or without knowledge of the Government (Also see 48 CFR 9903.202-3).

10. Amendments 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 cover sheet* (indicating revision number and effective date of the change) and a signed certification. For all resubmissions, on each page, insert "Revision Number [ ]" and "Effective Date [ ]" in the Item Description block; and, insert a revision mark (e.g., "R") in the right hand margin of any line that is revised. Completely resubmitted Disclosure Statements must be accompanied by similar notations identifying the items which have been changed.

12. Use of this Disclosure Statement, amended February 1996, shall be phased in as follows:

A. New Contractors. This form shall be used by new contractors when they are initially required to disclose their cost accounting practices pursuant to 9903.202-1.

B. Existing Contractors. If a contractor has disclosed its cost accounting practices on a prior edition of the Disclosure Statement (CASB DS-1), such disclosure shall remain in effect until the contractor amends or revises a significant portion of the Disclosure Statement in accordance with CAS 9903.202-3. Minor amendments to an existing DS-1 may continue to be made using the prior form. However, when a substantive change is made, a complete Disclosure Statement must be filed using this form. In any event, all contractors and subcontractors must submit a new Disclosure Statement (this version of the CASB DS-1) not later than the beginning of the contractor's next full fiscal year after December 31, 1998.

ATTACHMENT - Blank Continuation Sheet

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	CONTINUATION SHEET NAME OF REPORTING UNIT

Item No.	Item description

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	COVER SHEET AND CERTIFICATION

0.1 Company or Reporting Unit.

Name

Street Address

City, State, & Zip Code

Division or Subsidiary of (if applicable)

0.2 Reporting Unit: (Mark one.)

A. ☐ Business Unit comprising an entire business organization which is not divided into segments.

B.1. ☐ Corporate Home Office

2. ☐ Intermediate Level Home Office

3. ☐ Segment or business unit reporting directly to a home office.

0.3 Official to Contact Concerning this Statement.

Name and Title

Phone number (including area code and extension)

0.4 Statement Type and Effective Date:

A. (Mark type of submission. If a revision, enter number)

(a) ☐ *Original Statement*

(b) ☐ Revised Statement; Revision No. ☐

B. Effective Date of this Statement/Revision: ☐

0.5 Statement Submitted To (Provide office name, location and telephone number, include area code and extension):

(a) Cognizant Federal Agency:

(b) Cognizant Federal Auditor:

CERTIFICATION

I certify that to the best of my knowledge and belief this Statement, as amended in the case of a revision, is the complete and accurate disclosure as of the above date by the above-named organization of its cost accounting practices, as required by the Disclosure Regulation (48 CFR 9903.202) of the Cost Accounting Standards Board under P.L. 100-679.

(Name)

(Title)

THE PENALTY FOR MAKING A FALSE STATEMENT IN THIS DISCLOSURE IS PRESCRIBED IN 18 U.S.C. § 1001

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT

Item No.	Item description

Part I Instructions

Sales data for this part should cover the most recently completed fiscal year of the reporting unit. "Government CAS Covered Sales" includes sales under both prime contracts and subcontracts. "Annual CAS Covered Sales" includes intracorporate transactions.

1.1.0 Type of Business Entity of Which the Reporting Unit is a Part. (Mark one.)

- A. ☐ Corporation
- B. ☐ Partnership
- C. ☐ Proprietorship
- D. ☐ Not-for-profit organization
- E. ☐ Joint Venture
- F. ☐ Federally Funded Research and Development Center (FFRDC)
- Y. ☐ Other (Specify) ☐

1.2.0 Predominant Type of Government Sales. (Mark one.) 1/

- A. ☐ Manufacturing
- B. ☐ Research and Development
- C. ☐ Construction
- D. ☐ Services
- Y. ☐ Other (Specify) ☐

1.3.0 Annual CAS Covered Government Sales as Percentage of Total Sales (Government and Commercial). (Mark one. An estimate is permitted for this section.) 1/

- A. ☐ Less than 10%
- B. ☐ 10%-50%
- C. ☐ 51%-80%
- D. ☐ 81% - 95%
- E. ☐ Over 95%

1.4.0 Description of Your Cost Accounting System for Government Contracts and Subcontracts. (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.) 1/

- A. ☐ Standard costs - Job order
- B. ☐ Standard costs - Process
- C. ☐ Actual costs - Job order
- D. ☐ Actual costs - Process
- Y. ☐ Other(s) 2/

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

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART I - GENERAL INFORMATION NAME OF REPORTING UNIT

Item No.	Item description
1.5.0	Identification of Differences Between Contract Cost Accounting and Financial Accounting Records. List on a continuation sheet, the types of costs charged to Federal contracts that are supported by memorandum records and identify the method used to reconcile with the entity's financial accounting records.
1.6.0	Unallowable Costs. Costs that are not reimbursable as allowable costs under the terms and conditions of Federal awards are identified as follows: (Mark all that apply and if more than one is marked, describe on a continuation sheet the major cost groupings, organizations, or other criteria for using each marked technique.)
1.6.1	Incurred costs. A. ☐ Specifically identified and recorded separately in the formal financial accounting records. B. ☐ *Identified in separately maintained accounting records or workpapers.* C. ☐ Identifiable through use of less formal accounting techniques that permit audit verification. D. ☐ Determinable by other means. 1/
1.6.2	Estimated costs. A. ☐ By designation and description (in backup data, workpapers, etc) which have specifically been identified and recognized in making estimates. B. ☐ By description of any other estimating technique employed to provide appropriate recognition of any unallowable amounts pertinent to the estimates. C. ☐ Other. 1/
1.7.0	Fiscal Year: ☐ (Specify twelve month period used for financial accounting and reporting purposes, e.g., 1/1 to 12/31.)
1.7.1	Cost Accounting Period: ☐ (Specify period. If the cost accounting period used for the accumulation and reporting of costs under Federal contracts is other than the fiscal year identified in Item 1.7.0, explain circumstances on a continuation sheet.) 1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD *DISCLOSURE STATEMENT* REQUIRED BY PUBLIC LAW 100-679	PART II - DIRECT COSTS NAME OF REPORTING UNIT

Item No.	Item description
	Part II Instructions This part covers the three major categories of direct costs, i.e., Direct Material, Direct Labor, and Other Direct Costs. It is not the intent here to spell out or define the three elements of direct costs. Rather, each contractor should disclose practices based on its own definitions of what costs are, or will be, charged directly to Federal contracts or similar cost objectives as Direct Material, Direct Labor, or Other Direct Costs. For example, a contractor may charge or classify purchased labor of a direct nature as "Direct Material" for purposes of pricing proposals, requests for progress payments, claims for cost reimbursement, etc.; some other contractor may classify the same cost as "Direct Labor," and still another as "Other Direct Costs." In these circumstances, it is expected that each contractor will disclose practices consistent with its own classifications of Direct Material, Direct Labor, and Other Direct Costs.
2.1.0	Description of Direct Material. *Direct material as used here is not limited to those items of material* actually incorporated into the end product; they also include material, consumable supplies, and other costs when charged to Federal contracts or similar cost objectives as Direct Material. (Describe on a continuation sheet the principal classes or types of material and services which are charged as direct material; group the material and service costs by those which are incorporated in an end product and those which are not.)
2.2.0	Method of Charging Direct Material.
2.2.1	Direct Charge Not Through an Inventory Account at: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.) A. ☐ Standard costs (Describe the type of standards used.) 1/ B. ☐ Actual Costs Y. ☐ Other(s) 1/ Z. ☐ Not applicable
2.2.2	Charged Direct from a Contractor-owned Inventory Account at: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.) A. ☐ Standard costs 1/ B. ☐ Average Costs 1/ C. ☐ First in, first out D. ☐ Last in, first out Y. ☐ Other(s) 1/ Z. ☐ Not applicable
	1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART II - DIRECT COSTS NAME OF REPORTING UNIT

Item No.	Item description
2.3.0	Timing of Charging Direct Material. (Mark the appropriate line(s) to indicate the point in time at which direct material are charged to Federal contracts or similar cost objectives, and if more than one line is marked, explain on a continuation sheet.) A. ☐ When orders are placed B. ☐ When both the material and invoice are received C. ☐ When material is issued or released to a process, batch, or similar intermediate cost objective D. ☐ When material is issued or released to a final cost objective E. ☐ When invoices are paid Y. ☐ Other(s) 1/ Z. ☐ Not applicable
2.4.0	Variances from Standard Costs for Direct Material. (Do not complete this item unless you use a standard cost method, i.e., you have marked Line A of Item 2.2.1, or 2.2.2. Mark the appropriate line(s) in Items 2.4.1, 2.4.2, and 2.4.4, and if more than one line is marked, explain on a continuation sheet.)
2.4.1	Type of Variance. A. ☐ Price B. ☐ Usage C. ☐ Combined (A and B) Y. ☐ 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. ☐ Plant-wide Basis B. ☐ By Department C. ☐ By Product or Product Line Y. ☐ Other(s) 1/
2.4.3	Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance.
2.4.4	Revisions. Standard costs for direct materials are revised: A. ☐ Semiannually B. ☐ Annually C. ☐ Revised as needed, but at least once annually Y. ☐ Other(s) 1/
	1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART II - DIRECT COSTS NAME OF REPORTING UNIT

Item No.	Item description

2.5.0 Method of Charging Direct Labor: (Mark the appropriate line(s) for each Direct Labor Category to show how such labor is charged to Federal contracts or similar cost objectives, and if more than one line is marked, explain on a continuation sheet. Also describe on a continuation sheet the principal classes of labor rates that are, or will be applied to Manufacturing Labor, Engineering Labor, and Other Direct Labor, in order to develop direct labor costs.

	Direct Labor Category		
	Manufacturing	Engineering	Other Direct
A. Individual/actual rates			
B. Average rates -- uncompensated overtime hours included in computation 1/			
C. Average rates -- uncompensated overtime hours excluded from computation			
D. Standard costs/rates 1/			
Y. Other(s) 1/			
Z. Labor category is not applicable			

2.6.0 Variances from Standard Costs for Direct Labor. (Do not complete this item unless you use a standard costs/rate method, i.e., you have marked Line D of Item 2.5.0 for any direct labor category. Mark the appropriate line(s) in each column of Items 2.6.1, 2.6.2, and 2.6.4. If more than one is marked, explain on a continuation sheet.)

2.6.1 Type of Variance.

	Direct Labor Category		
	Manufacturing	Engineering	Other Direct
A. Rate			
B. Efficiency			
C. Combined (A and B)			
Y. Other(s) 1/			
Z. Labor category is not applicable			

1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART II - DIRECT COSTS NAME OF REPORTING UNIT

Item No.	Item description

2.6.2 Level of Production Unit used to Accumulate Variance. Indicate which level of production unit is used as a basis for accumulating the labor variances.

	Direct Labor Category		
	Manufacturing	Engineering	Other Direct
A. Plant-wide basis			
B. By department			
C. By product or product line			
Y. Other(s) 1/			
Z. Labor category is not applicable			

2.6.3 Method of Disposing of Variance. Describe on a continuation sheet the basis for, and the frequency of, the disposition of the variance.

2.6.4 Revisions. Standard costs for direct labor are revised:

A. ☐ Semiannually
B. ☐ Annually
C. ☐ Revised as needed, but at least once annually
Y. ☐ Other(s) 1/

2.7.0 Description of Other Direct Costs. Other significant items of cost directly identified with Federal contracts or other final cost objectives. Describe on a continuation sheet the principal classes of other costs that are always charged directly, that is, identified specifically with final cost objectives, e.g., fringe benefits, travel costs, services, subcontracts, etc.

2.7.1 When Employee Travel Expenses for lodging and subsistence are charged direct to Federal contracts or similar cost objectives the charge is based on:

A. ☐ Actual Costs
B. ☐ Per Diem Rates
C. ☐ Lodging at actual costs and subsistence at per diem
Y. ☐ Other Method 1/
Z. ☐ Not Applicable

2.8.0 Credits to Contract Costs. When Federal contracts or similar cost objectives are credited for the following circumstances, are the rates of direct labor, direct materials, other direct costs and applicable indirect costs always the same as those for the original charges? (Mark one line for each circumstance, and for each "No" answer, explain on a continuation sheet how the credit differs from the original charge.)

Circumstance	A. Yes	B. No	Z. Not Applicable
(a) Transfers to other jobs/contracts			
(b) Unused or excess materials remaining upon completion of contract			

1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT

Item No.	Item description

3.1.0 Criteria for Determining How Costs are Charged to Federal Contracts Or Similar Cost Objectives. Describe on a continuation sheet your criteria for determining when costs incurred for the same purpose, in like circumstances, are treated either as direct costs only or as indirect costs only with respect to final cost objectives.

3.2.0 Treatment of Costs of Specified Functions, Elements of Cost, or Transactions. (For each of the functions, elements of cost or transactions listed in Items 3.2.1, 3.2.2, and 3.2.3, enter one of the Codes A through F, or Y, to indicate how the item is treated. Enter Code Z in those lines that are not applicable to you. Also, specify the name(s) of the indirect pool(s) (as listed in 4.1.0, 4.2.0 and 4.3.0) for each function, element of cost, or transaction coded E or F. If Code E, Sometimes direct/Sometimes indirect, is used, explain on a continuation sheet the circumstances under which both direct and indirect allocations are made.)

Treatment Code

A. Direct material
B. Direct labor
C. Direct material and labor
D. Other direct costs
E. Sometimes direct/Sometimes indirect
F. Indirect only
Y. Other(s) 1/
Z. Not applicable

3.2.1 Functions, Elements of Cost, or Transactions Related to Direct Material

		Treatment Code	Name of Pool(s)
(a)	Cash Discounts on Purchases		
(b)	Freight in		
(c)	Income from Sale of Scrap		
(d)	Income from Sale of Salvage		
(e)	Incoming Material Inspection (receiving)		
(f)	Inventory adjustment		
(g)	Purchasing		
(h)	Trade Discounts, Refunds, Rebates, and Allowances on Purchases		

1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD *DISCLOSURE STATEMENT* REQUIRED BY PUBLIC LAW 100-679	PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT

Item No.	Item description

3.2.2 Functions, Elements of Cost, or Transactions Related to Direct Labor

		Treatment Code	Name of Pool(s)
(a)	Incentive Compensation		
(b)	Holiday Differential (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		
(i)	Life Insurance		
(j)	Other Deferred Compensation 1/		
(k)	Training		
(l)	Sick Leave		

1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART III - DIRECT VS. INDIRECT COSTS NAME OF REPORTING UNIT

Item No.	Item description			
3.2.3	Functions, Elements of Cost, or Transactions - Miscellaneous		Treatment Code	Name of Pool(s)
	(a)	Design Engineering (in-house)		
	(b)	Drafting (in-house)		
	(c)	Computer Operations (in-house)		
	(d)	Contract Administration		
	(e)	Subcontract Administration Costs		
	(f)	Freight Out (finished product)		
	(g)	Line (or production) Inspection		
	(h)	Packaging and Preservation		
	(i)	Preproduction Costs and Start-up Costs		
	(j)	Departmental Supervision		
	(k)	Professional Services (consultant fees)		
	(l)	Purchased Labor of Direct Nature (on premises)		
	(m)	Purchased Labor of Direct Nature (off premises)		
	(n)	Rearrangement Costs		
	(o)	Rework Costs		
	(p)	Royalties		
	(q)	Scrap Work		
	(r)	Special Test Equipment		
	(s)	Special Tooling		
	(t)	Warranty Costs		
	(u)	Rental Costs		
	(v)	Travel and Subsistence		
	(w)	Employee Severance Pay		
	(x)	Security Guards		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

Item No.	Item description

Part IV Instructions

For the purpose of this part, indirect costs have been divided into three categories: (i) manufacturing, engineering, and comparable indirect costs, (ii) general and administrative (G&A) expenses, and (iii) service center and expense pool costs, as defined in Item 4.3.0. The term "overhead," as used in this part, refers only to the first category of indirect costs.

The following Allocation Base Codes are provided for use in connection with Items 4.1.0, 4.2.0 and 4.3.0.

A.	Sales	H.	Direct labor dollars
B.	Cost of sales	I.	Direct labor hours
C.	Total Cost input (direct material, *direct labor, other direct costs* and applicable overhead)	J.	Machine hours
		K.	Usage
		L.	Unit of production
D.	Value-added cost input (total cost input less direct material and subcontract costs)	M.	Direct material cost
		N.	Total payroll dollars (direct and indirect employees)
E.	Total cost incurred (total cost input plus G&A expenses)	O.	Headcount or number of employees (direct and indirect employees)
F.	Prime cost (direct material, direct labor and other direct cost)	P.	Square feet
		Y.	Other(s), or more than one basis (Describe on a continuation sheet.)
G.	Processing or conversion cost (direct labor and applicable overhead)	Z.	Pool not applicable

4.1.0 Overhead Pools. List all the overhead pools, i.e., pools of indirect costs, other than general and administrative (G&A) expenses, that are allocated to final cost objectives without any intermediate allocations. A segment or business unit may have only a single pool encompassing all of its overhead costs or alternatively it may have several pools such as manufacturing overhead, engineering overhead, material handling overhead, etc. For each pool listed indicate the base used for allocating such pooled expenses to Federal contracts or similar cost objectives. Also, for each of the pools indicate (a) the major functions, activities, and elements of cost included, and (b) the make up of the allocation base. Use a continuation sheet if additional space is required.

		Allocation Base Code
1.		

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

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

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

Item No.	Item description
4.1.0	Continued. Allocation Base Code 2. _____ _____ (a) Major functions, activities, and elements of cost included: _____ _____ (b) Description/Make up of the allocation base: _____ _____
4.2.0	General and Administrative (G&A) Expense Pool(s). Select among the three categories of pools below that describe(s) the manner in which G&A expenses are allocated. For each category of pool(s) selected indicate the base(s) used for allocating such pooled expenses to Federal contracts or similar cost objectives. Also, for each category of pool(s) selected, indicate (a) the major functions, activities, and elements of cost included, and (b) the make up of the allocation base(s). For example, if direct labor dollars are used, are fringe benefits included? If a total cost input base is used, is the imputed cost of capital included? Use a continuation sheet if additional space is required. Allocation Base Code Single Pool Containing G&A Expenses Only _____ _____ (a) Major functions, activities, and elements of cost included: _____ _____ (b) Description/Make up of the allocation base: _____ _____

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

Item No.	Item description
4.2.0	Continued.

Single Pool Containing Both G&A and Non-G&A Expenses — *Allocation* **Base Code**

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

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

Special Allocations — Allocation **Base Code**

1.

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

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

2.

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

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

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

Item No.	Item description
4.3.0	**Service Center and Expense Pool Allocation Bases.**

Service centers are departments or other functional units which perform specific technical and/or administrative services primarily for the benefit of other units within a reporting unit. Expense pools are pools of indirect costs that are allocated primarily to other units within a reporting unit. Examples of service centers are data processing centers, reproduction services and communications services. Examples of expense pools are use and occupancy pools and fringe benefit pools.

Category Code

Generally, costs incurred by such centers or pools are, or can be, charged or allocated (i) partially to specific final cost objectives as direct costs and partially to other indirect cost pools (such as a manufacturing overhead pool) for subsequent reallocation to several final cost objectives, referred to herein as Category "A", and (ii) only to several other indirect cost pools (such as a manufacturing overhead pool, engineering overhead pool and G&A expense pool) for subsequent reallocation to several final cost objectives, referred to herein as Category "B".

Rate Code

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

List all the service centers and expense pools and enter in column (1) Code A or B to indicate the category of pool. Enter in Column (2) one of the Allocation Base Codes A through P, or Y, listed on Page ____ to indicate the base used for charging or allocating service center or expense pool costs. Enter in Column (3) Rate Code A or B to describe the costing method used. Also, for each of the centers and pools indicate (a) the major functions, activities, and elements of cost included, and (b) the make up of the allocation base. Use a continuation sheet if additional space is required.

	Service Center or Expense Pool	Category Code (1)	Allocation Base Code (2)	Rate Code (3)
1.				

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

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

2.				

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

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

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

Item No.	Item description

4.4.0 Treatment of Variances from Actual Cost (Underabsorption or Overabsorption). Where predetermined billing or costing rates are used to charge costs of service centers and expense pools to Federal contracts or other indirect cost pools (Rate Code A in Column (3) of Item 4.3.0), variances from actual costs are: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)

A. ☐ Prorated to users on the basis of charges made, at least once annually
B. ☐ All charged or credited to indirect cost pool(s) at least once annually
Y. ☐ Other(s) 1/
Z. ☐ Service center is not applicable to reporting unit

4.5.0 Application of Overhead and G&A Rates to Specified Transactions or Costs.

This item is directed to ascertaining your practice in special situations where, in lieu of establishing a separate indirect cost pool, allocation is made from an established overhead or G&A pool at a rate other than the normal full rate for that pool. In the case of such a special allocation, the terms "less than full rate" or "more than full rate" should be used to describe the practice. The terms do not apply to situations where, as in some cases of off-site activities, etc., a separate indirect cost pool and base are used and the rate for such activities is lower than the "in-house" rate.

For each of the transactions or costs listed below, enter one of the following codes to indicate your indirect cost allocation practice with respect to that transaction or cost. If Code A, full rate, is entered, identify on a continuation sheet the pool(s) reported under items 4.1.0, 4.2.0, and 4.3.0, which are applicable. If Codes B or C, less than or more than the full rate, is entered, describe on a continuation sheet the major types of expenses that are covered by such a rate.

Rate Code

A. Full rate
B. Special allocation at less than full rate
C. *Special allocation at more than full rate*
D. No overhead or G&A is applied
Z. Transaction or cost is not applicable to reporting unit

Transaction or Cost to Which Indirect Costs May be Allocated		Rate Code
(a)	Subcontract costs	☐
(b)	Purchased Labor	☐
(c)	Government-furnished materials	☐
(d)	Self-constructed depreciable assets	☐
(e)	Labor on installation of assets	☐
(f)	Off-site work	☐
(g)	Interorganizational transfers out	☐
(h)	Interorganizational transfers in (Also indicate on a continuation sheet the basis used by you as transferee to charge the cost or price of interogranizational transfers to Federal contracts or similar cost objectives. If the charge is based on cost, indicate whether the transferor's G&A expenses are included.)	☐
(i)	Other transactions or costs (Enter Code B or C on this line if there are other transactions or costs to which either less than full rate or more than full rate is applied. List such transactions or costs on a continuation sheet, and for each describe the major types of expenses covered by such a rate. If there are no other such transactions or costs, enter code Z.)	☐

1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD *DISCLOSURE STATEMENT* REQUIRED BY PUBLIC LAW 100-679	PART IV - INDIRECT COSTS NAME OF REPORTING UNIT

Item No.	Item description
4.6.0	Independent Research and Development (IR&D) and Bid and Proposal (B&P) Costs. Definitions of and requirements for the allocation of IR&D and B&P costs are contained in 48 CFR 9904.420. The full rate of all allocable manufacturing, engineering, and/or other overhead is applied to IR&D and B&P costs as if IR&D and B&P projects were under contract, and the "burdened" IR&D and B&P costs are: (Mark appropriate line(s).) A. ☐ Allocated to Federal contracts or similar cost objectives by means of a composite pool with G&A expenses. B. ☐ 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 Capital Committed to Facilities. In accordance with instructions for Form CASB-CMF, undistributed facilities capital items are allocated to overhead and G&A expense pools: (Mark one.) A. ☐ On a basis identical to that used to absorb the actual depreciation or amortization from these facilities; land is assigned in the same manner as the facilities to which it relates. B. ☐ 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 allocation process" described in instructions for Form CASB-CMF. Z. ☐ Not applicable.
	1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES NAME OF REPORTING UNIT

Item No.	Item description

Part V Instructions

Where a home office either establishes practices or procedures for the types of costs covered in this Part or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page (i) 4., General Instructions.

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 life; a code from A through C in Column (3) describing how depreciation methods or use charges are applied to property units; and a Code A, B or C in Column (4) indicating whether or not residual value is deducted from the total cost of depreciable assets. Enter Code Y in each column of an asset category where another or more than one method applies. Enter Code Z in Column (1) only, if an asset category is not applicable.)

Column (1)–Depreciation Method Code

A. Straight Line
B. Declining balance
C. Sum-of-the years digits
D. Machine hours
E. Unit of production
F. Expensed at acquisition
G. Use charge
H. Method of depreciation used under the applicable Internal Revenue Procedures
Y. Other or more than one method 1/
Z. Asset category is not applicable

Column (2)–Useful Life Code

A. Replacement experience adjusted by expected changes in periods of usefulness
B. Term of Lease
C. Estimated on the basis of Asset Guidelines under Internal Revenue Procedures
Y. Other, or more than one method 1/

Column (3)–Property Units Code

A. Individual units are accounted for separately
B. Applied to groups of assets with similar service lives
C. Applied to groups of assets with varying service lives
Y. Other or more than one method 1/

Column (4)–Residual Value Code

A. Residual value is estimated and deducted
B. Residual value is covered by the depreciation method (e.g., declining balance)
C. Residual value is estimated but not deducted in accordance with the provisions of 48 CFR 9904.409 1/
Y. Other or more than one method 1/

1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES NAME OF REPORTING UNIT

Item No.	Item description
5.1.0	Continued.

Asset Category	Depreciation Method Code (1)	Useful Life Code (2)	Property Units Code (3)	Residual Value Code (4)
(a) Land improvements				
(b) Building				
(c) Building improvements				
(d) Leasehold improvements				
(e) Machinery and equipment				
(f) Furniture and fixtures				
(g) Automobiles and trucks				
(h) Data processing equipment				
(i) Programming/reprogramming costs				
(j) Patterns and dies				
(k) Tools				
(l) Other depreciable asset categories (Enter Code Y on this line if other asset categories are used and enumerate on a continuation sheet each such asset category and the applicable codes. Otherwise enter Code Z.)				

5.2.0 Depreciation Practices for Costing, Financial Accounting, and Income Tax. Are depreciation practices the same for costing Federal contracts as for financial accounting and income tax? (Mark either (A) or (B) on each line under Financial Accounting and Income Tax. Not-for-profit organizations need not complete this item.)

Financial Accounting	A. Yes	B. No
(a) Methods		
(b) Useful lives		
(c) Property units		
(d) Residual values		

Income Tax	A. Yes	B. No
(e) Methods		
(f) Useful lives		
(g) Property units		
(h) Residual values		

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES NAME OF REPORTING UNIT

Item No.	Item description
5.3.0	**Fully Depreciated Assets.** Is a usage charge for fully depreciated assets charged to Federal contracts? (Mark one.) A. ☐ Yes 1/ B. ☐ No Z. ☐ Not applicable
5.4.0	**Treatment of Gains and Losses on Disposition of Depreciable Property.** Gains and losses are: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.) A. ☐ *Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged* B. ☐ 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. ☐ Other(s) 1/ Z. ☐ Not applicable
5.5.0	**Capitalization or Expensing of Specified Costs.** (Mark one line on each item to indicate your practices regarding capitalization or expensing of specified costs incurred in connection with capital assets. If the same specified cost is sometimes expensed and sometimes capitalized, mark both lines and describe on a continuation sheet the circumstances when each method is used.) Cost — A. Expensed — B. Capitalized (a) Freight-in ☐ ☐ (b) Sales taxes ☐ ☐ (c) Excise taxes ☐ ☐ (d) Architect-engineer fees ☐ ☐ (e) Overhauls (extraordinary repairs) ☐ ☐ 1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART V - DEPRECIATION AND CAPITALIZATION PRACTICES NAME OF REPORTING UNIT

Item No.	Item description
5.6.0	Criteria for Capitalization. Enter (a) the minimum dollar amount of acquisition cost or expenditures for addition, alteration and improvement of depreciable assets capitalized, and (b) the minimum number of expected life years of capitalized assets. If more than one dollar amount or number applies, show the information for the majority of your depreciable assets, and enumerate on a continuation sheet the dollar amounts and/or number of years for each category or subcategory of assets involved which differ from those for the majority of assets. (a) Minimum dollar amount capitalized (b) Minimum service life years
5.7.0	Group or Mass Purchase. Are group or mass purchases (original complement) of low cost equipment, which individually are less than the capitalization amount indicated above, capitalized? (Mark one. If Yes is marked, provide the minimum aggregate dollar amount capitalized.) A. Yes Minimum aggregate dollar amount capitalized B. No

COST ACCOUNTING STANDARDS BOARD *DISCLOSURE STATEMENT* REQUIRED BY PUBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT

Item No.	Item description

Part VI Instructions

Where a home office either establishes practices or procedures for the types of costs covered in this Part or incurs and then allocates these costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page (ii) 4., General Instructions.

6.1.0 Method of Charging and Crediting Vacation, Holiday, and Sick Pay. (Mark the appropriate line(s) in each column of Items 6.1.1, 6.1.2, 6.1.3 and 6.1.4 to indicate the method used to charge, or credit any unused or unpaid vacation, holiday, or sick pay. If more than one method is marked, explain on a continuation sheet.)

			Salaried	
		Hourly (1)	Non-exempt 1/ (2)	Exempt 1/ (3)
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 (earned)			
	B. When Taken			
	Y. Other(s) 2/			
6.1.4	Credits for Unused or Unpaid Vacation, Holiday, or Sick Pay			
	A. Credited to Accounts Originally charged at Least Once Annually			
	B. Credited to Indirect Cost Pools at Least Once Annually			
	C. Carried Over to Future Cost Accounting Periods 2/			
	Y. Other(s) 2/			
	Z. Not Applicable			

1/ For the definition of Non-exempt and Exempt salaries, see the *Fair Labor Standards Act, 29* U.S.C. 206.

2/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT

Item No.	Item description
6.2.0	Supplemental Unemployment (Extended Layoff) Benefit Plans. Costs of such plans are charged to Federal contracts: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.) A. ☐ When actual payments are made directly to employees B. ☐ When accrued (book 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
6.3.0	Severance Pay and Early Retirement. Costs of normal turnover severance pay and early retirement incentive plans, as defined in FAR 31.2 or other pertinent procurement regulations, which are charged directly or indirectly to Federal contracts, are based on: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.) A. ☐ Actual payments made B. ☐ Accrued amounts on the basis of past experience C. ☐ Not charged Y. ☐ Other(s) 1/ Z. ☐ Not applicable
6.4.0	Incidental Receipts. (Mark the appropriate line(s) to indicate the method used to account for incidental or miscellaneous receipts, such as revenues from renting real and personal property or selling services, when related costs have been allocated to Federal contracts. If more than one is marked, explain on a continuation sheet.) A. ☐ The entire amount of the receipt is credited to the same indirect cost pools to which related costs have been charged B. ☐ Where the amount of the receipt includes an allowance for profit, the cost-related part of the receipt is credited to the same indirect cost pools to which related costs have been charged; the profits are credited to Other (Miscellaneous) Income C. ☐ The entire amount of the receipt is credited directly to Other (Miscellaneous) Income Y. ☐ Other(s) 1/ Z. ☐ Not applicable
	1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART VI - OTHER COSTS AND CREDITS NAME OF REPORTING UNIT

Item No.	Item description
6.5.0	<u>Proceeds from Employee Welfare Activities.</u> *Employee welfare activities include all of those activities* set forth in FAR 31.2 . (Mark the appropriate line(s) to indicate the practice followed in accounting for the proceeds from such activities. If more than one is marked, explain on a continuation sheet.) A. ☐ Proceeds are turned over to an employee-welfare organization or fund; such proceeds are reduced by all applicable costs such as depreciation, heat, light and power B. ☐ Same as above, except the proceeds are not reduced by all applicable costs C. ☐ Proceeds are credited at least once annually to the appropriate cost pools to which costs have been charged D. ☐ Proceeds are credited to Other (Miscellaneous) Income Y. ☐ Other(s) 1/ Z. ☐ Not applicable 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

Item No.	Item description

Part VII Instructions

This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits), certain other types of deferred compensation, and insurance. Some organizations may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Still others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

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

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or incurs and then allocates those 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., General Instructions.

7.1.0 Pension Plans with Costs Charged to Federal Contracts. Identify the types and number of pension plans whose costs are charged to Federal contracts or similar cost objectives: (Mark applicable line(s) *and enter number of plans.)*

Type of Pension Plan	Number of Plans
A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))	
1. Non-Qualified	
2. Qualified	
B. Defined-Benefit Plan	
1. Non-Qualified	
a. Costs are measured and assigned on accrual basis	
b. Costs are measured and assigned on cash (pay-as-you-go) basis	
2. Qualified	
a. Trusteed (Subject to ERISA's minimum funding requirements)	
b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan	
c. Collectively bargained plan treated as a defined-contribution plan	
Y. Other 1/	
Z. *Not Applicable (Proceed to Item 7.2.0)*	

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

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 plan 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, if any D. Is there a funding agency 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 plan(s).
7.1.2	Defined-Contribution Plan(s) and Certain Defined-Benefit Plans treated as Defined-Contribution Plans. Where numerous plans are listed under 7.1.0.A., 7.1.0.B.2.b., or 7.1.0.B.2.c., for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or similar cost objectives, describe on a continuation sheet the basis for the contribution (including treatment of dividends, credits, and forfeitures) required for each fiscal year. (If there are not more than three plans, provide information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those defined-contribution plan costs allocable to this segment or business unit.) Z. ☐ Not applicable. (Proceed to Item 7.1.3)
7.1.3	Defined-Benefit Plan(s). Where numerous plans are listed under 7.1.0.B. (excluding certain defined-benefit plans treated as defined-contribution plans reported under 7.1.0.B.2.b. and 7.1.0.B.2.c.), for those plans which represent the largest dollar amounts of costs charged to Federal contracts, provide the information requested below on a continuation sheet. (If there are not more than three plans, provide information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those defined-benefit plan costs allocable to this segment or business unit.): A. Actuarial Cost Method. Identify the actuarial cost method used, including the cost method(s) used to value ancillary benefits, for each plan. Include the method used to determine the actuarial value of assets. Also, if applicable, include whether normal cost is developed as a level dollar amount or as a level percent of salary. For plans listed under 7.1.0.B.1.b., enter "pay-as-you-go". B. Actuarial Assumptions. Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current numeric values of the assumptions, but provide a description of the basis used for determining these numeric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. For plans listed under 7.1.0.B.1.b., enter "not applicable". C. Market Value of Funding Agency Assets. Indicate if all assets of the funding agency are valued on the basis of a readily determinable market price. If yes, indicate the basis for the market value. If no, describe how the market values are determined for those assets that do not have a readily determinable market price. For plans listed under 7.1.0.B.1.b., enter "not applicable". D. Basis for Cost Computation. Indicate whether the cost for the segment is determined as: 1. An allocated portion of the total pension plan cost. 2. A separately computed pension cost for one or more segments. If so, identify those segments. Z. ☐ Not applicable, proceed to Item 7.2.0.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART VII - DEFERRED COMPENSATION AND INSURANCE COST NAME OF REPORTING UNIT

Item No.	Item description

7.2.0 Post-retirement Benefits (PRBs) Other than Pensions (including post-retirement health care benefits) Charged to Federal Contracts. Identify the accounting method used to determine the costs and the number of PRB plans whose costs are charged to Federal contracts or similar cost objectives. Where retiree benefits are provided as an integral part of an employee group insurance plan that covers active employees, report that plan under 7.3.0. (Mark applicable line(s) and enter number of plans.)

	Method Used to Determine Costs	Number of Plans
A.	Accrual Accounting	
B.	Cash (pay-as-you-go) Accounting	
C.	Purchased Insurance from unrelated Insurer	
D.	Purchased Insurance from Captive Insurer	
E.	Self-Insurance (including insurance obtained through Captive Insurer)	
F.	Terminal Funding	
Y.	Other 1/	
Z.	Not Applicable (Proceed to Item 7.3.0)	

7.2.1 General PRB Plan Information. On a continuation sheet for each plan identified in item 7.2.0, provide the following information grouped by method used to determine costs:

A. The plan 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, 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 PRB plan is listed under 7.2.0.C., 7.2.0.D., or 7.2.0.E., indicate whether the plan is operated as an employee group insurance program. If this PRB plan is listed under 7.2.0.Y., indicate whether the plan is operated as a group insurance program. If the plan is operated as an employee group insurance program, report this plan under 7.3.0. and 7.3.1., as appropriate. If no, report the plan under 7.2.2.

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

Item No.	Item description
7.2.2	PRB Plan(s). Where numerous plans are listed under 7.2.0, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three plans, provide information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80 percent of those PRB costs allocable to this segment or business unit.) A. Actuarial Cost Method. Identify the actuarial cost method used for each plan or each benefit, as appropriate. Include the method used to determine the actuarial value of assets. Identify the amortization methods and periods used, if any. For plans listed under 7.2.0.B., enter "cash accounting". For plans listed under 7.2.0.F., enter "terminal funding" and identify the amortization methods and periods used, if any. B. Actuarial Assumptions. Describe the events or conditions for which significant actuarial assumptions are made for each plan. Do not include the current numeric values of the assumptions, but provide a description of the basis used for determining these numeric values. Also, describe the criteria used to evaluate the validity of an actuarial assumption. *For plans under 7.2.0.B. or 7.2.0.F., enter "not applicable".* C. Funding. Provide the following information on the funding practice for the costs of the plan: (For plans under 7.2.0.B. or 7.2.0.F., enter "not applicable".) 1. Describe the criteria for or practice of funding the measured and assigned cost; e.g., full funding of the accrual, funding is made pursuant to VEBA or 401(h) rules. 2. Briefly describe the funding arrangement. 3. 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 as: 1. An allocated portion of the total PRB plan cost 2. A separately computed PRB cost for one or more segments. If so, identify those segments. E. Forfeitability. 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.*

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART VII - DEFERRED COMPENSATION AND INSURANCE COST NAME OF REPORTING UNIT

Item No.	Item description

7.3.0 Employee Group Insurance Charged to Federal Contracts or Similar Cost Objectives. Does your organization provide group insurance coverage to its employees? (Includes coverage for life, hospital, surgical, medical, disability, accident, and similar plans for both active and retired employees, even if the coverage was previously described in 7.2.0.)

A. ☐ Yes (Complete Item 7.3.1)

B. ☐ No (Proceed to Item 7.4.0)

7.3.1 Employee Group Insurance Programs. For each program that covers a category of insured risk (e.g., life, hospital, surgical, medical, disability, accident, and similar programs for both active and retired employees), provide the information below on a continuation sheet, using the codes described below: (If there are not more than three policies or self-insurance plans that comprise the program, provide information for all the policies and self-insurance plans. If there are more 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 costs allocable to this segment or business unit for the program that covers each category of insured risk identified.)

Description of Employee Group Insurance Program: ☐

Policy or Self-Insurance Plan	Cost Accumulation (1)	Cost Basis (2)	Includes Retirees (3)	Purchased Insurance Rating Basis (4)	Self-Insurance: Projected Average Loss (5)	Self-Insurance: Insurance Administrative Expenses (6)

Column (1) -- Cost Accumulation

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

A. Costs are accumulated at the Home Office.
B. Costs are accumulated at Segment
Y. Other 1/

Column (2) -- Cost Basis

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

A. Purchased Insurance from unrelated third party
B. Self-insurance
C. Purchased Insurance from a captive insurer
Y. Other 1/

1/ Describe on a Continuation Sheet.

Item No.	Item description
7.3.1	Continued.

Column (3) – Includes Retirees

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

A. No, does not include benefits for retirees.
B. Yes, PRB benefits for retirees that are a part of a policy or coverage for both active employees and retirees are reported here instead of 7.2.0.
C. Yes, PRB benefits for retirees are a part of a PRB plan previously reported under 7.2.0.
Y. Other 1/

Column (4) – Purchased Insurance Rating Basis

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

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

Column (5) – Projected Average Loss

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

A. Self-insurance costs represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.
B. Self-insurance costs are based on the contractor's experience, relevant industry experience, and anticipated conditions in accordance with accepted actuarial principles.
C. Actual payments are considered to represent the projected average loss for the period.
Y. Other, or more than one method 1/
Z. Not applicable

Column (6) – Insurance Administration Expenses

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

A. Separately identified and accumulated in indirect cost pool(s).
B. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
C. Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a Continuation Sheet)
D. Incurred by an insurance carrier or third party (Describe accumulation and allocation process on a Continuation Sheet).
Y. Other 1/
Z. Not applicable

1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT *REQUIRED BY PUBLIC LAW 100-679*	PART VII - DEFERRED COMPENSATION AND INSURANCE COST NAME OF REPORTING UNIT

Item No.	Item description
7.4.0	Deferred Compensation, as defined in CAS 9904.415. Does your organization award deferred compensation, other than ESOPs, which is charged to Federal contracts or similar cost objectives? (Mark one.) A. ☐ Yes (Complete Item 7.4.1.) B. ☐ No (Proceed to Item 7.5.0.)
7.4.1	General Plan Information. On a continuation sheet for all deferred compensation plans, as defined by CAS 9904.415, provide the following information: A. The plan name B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any 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 .
7.4.2	Deferred Compensation Plans. Where numerous plans are listed under 7.4.1, for those plans which represent the largest dollar amounts of costs charged to Federal contracts, or other similar cost objectives, provide the information below on a continuation sheet. (If there are not more than three plans, provide information for all the plans. If there are more than three plans, information should be provided for those plans that in the aggregate account for at least 80% of these deferred compensation costs allocable to this segment or business unit): A. Description of Plan. 1. Stock Options 2. Stock Appreciation Rights 3. Cash Incentive 4. Other (explain) B. Method of Charging Costs to Federal Contracts or Similar Cost Objectives. 1. Costs charged when accrued and the accrual is fully funded 2. Costs charged when accrued and the accrual is partially funded or not funded 3. Costs charged when paid to employee (pay-as-you-go) 4. Other (explain)

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT *REQUIRED BY PUBLIC LAW 100-679*	PART VII - DEFERRED COMPENSATION AND INSURANCE COST NAME OF REPORTING UNIT

Item No.	Item description
7.5.0	Employee Stock Ownership Plans (ESOPs). Does your organization make contributions to fund ESOPs that are charged directly or indirectly to Federal contracts or similar cost objectives? (Mark one) A. ☐ Yes (Proceed to Item 7.5.1) B. ☐ No (Proceed to Item 7.6.0)
7.5.1	General Plan Information. On a continuation sheet, for all ESOPs provide the following information: A. The plan name B. The Employer Identification Number (EIN) of the plan sponsor as reported on IRS Form 5500, if any 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. Indicate whether the ESOP plan is a defined-contribution plan subject to CAS 9904.412. (Answer Yes or No). G. Indicate whether the ESOP is leveraged or nonleveraged. H. Valuation of Stock or Non-Cash Assets. Are the plan assets valued on the basis of a readily determinable market price? If yes, indicate the basis for the market value. If no, indicate how the market value is determined for those assets that do not have a readily determinable market price. I. Forfeitures and Dividends. Describe the accounting treatment for forfeitures and dividends, on both allocated and unallocated shares, in the measurement of ESOP costs charged directly or indirectly to Federal contracts or similar cost objectives for each plan identified. J. Administrative Costs. Describe how the costs of administration of each plan listed are identified, grouped, and accumulated.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART VII - DEFERRED COMPENSATION AND INSURANCE COST NAME OF REPORTING UNIT

Item No.	Item description

7.6.0 Worker's Compensation, Liability, and Property Insurance. Does your organization have insurance coverage regarding worker's compensation, liability and property insurance?

A. ☐ Yes (Complete Item 7.6.1.)

B. ☐ No (Proceed to Part VIII)

7.6.1 Worker's Compensation, Liability and Property Insurance Coverage.

For each line of insurance that covers a category of insured risk (e.g., worker's compensation, fire and similar perils, automobile liability and property damage, general liability), provide the information below on a continuation sheet using the codes described below: (If there are not more than three policies or self-insurance plans that are applicable to the line of insurance, provide information for all the policies and self-insurance plans. If there are more than three policies or insurance plans, information should be provided for those policies and self-insurance plans that in the aggregate account for at least 80 percent of the costs allocable to this segment or business unit for each line of insurance identified.)

Description of Line of Insurance Coverage: _____

Policy or Self-Insurance Plan	Cost Accumulation (1)	Cost Basis (2)	Crediting of Dividends and Earned Refunds (3)	Self-Insurance: Projected Average Loss (4)	Self-Insurance: Insurance Administrative Expenses (5)

Column (1) – Cost Accumulation

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

A. Costs are accumulated at the Home Office.
B. Costs are accumulated at Segment
Y. Other 1/

Column (2) – Cost Basis

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

A. Purchased Insurance from unrelated third party
B. Self-insurance
C. Purchased Insurance from a captive insurer
Y. *Other* 1/

1/ Describe on a Continuation Sheet.

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.

A. Credited directly or indirectly to Federal contracts or similar cost objectives in the year earned
B. Credited directly or indirectly to Federal contracts or similar cost objectives in the year received, not necessarily in the year earned
C. Accrued each year, as applicable, to currently reflect the net annual cost of the insurance
D. Not credited or refunded to the contractor but retained by the carriers as reserves in accordance with 48 CFR 9904.416-50(a)(1)(iv)
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.

A. Costs that represent the projected average loss for the period estimated on the basis of the cost of comparable purchased insurance.
B. Costs that are based on the contractor's experience, relevant industry experience, and anticipated conditions in accordance with generally accepted actuarial principles and practices.
C. The actual amount of losses are considered to represent the projected average loss for the period.
Y. Other, or more than one method. 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 accumulated in indirect cost pool(s).
B. Separately identified, accumulated, and allocated to cost objectives either at the segment and/or home office level (Describe allocation method on a Continuation Sheet).
C. *Not separately identified, but included in indirect cost pool(s). (Describe pool(s) on a* Continuation Sheet).
D. Incurred by an insurance carrier or third party. (Describe accumulation and allocation process on a Continuation Sheet).
Y. Other 1/
Z. Not applicable

1/ Describe on a Continuation Sheet.

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

Item No.	Item description

Part VIII Instructions

FOR HOME OFFICE, AS APPLICABLE (Includes home office type operations of subsidiaries, joint ventures, partnerships, etc.). 1/

This part should be completed only by the office of a corporation or other business entity where such an office is responsible for administering two or more segments, where it allocates its costs to such segments and where at least one of the segments is required to file Parts I through VII of the Disclosure Statement.

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

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 column (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%

Segment or Other Intermediary Home Office (1)	CAS Covered Government Sales (2)	Government Sales as a Percentage of Total Sales (3)

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

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

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

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT *REQUIRED BY PUBLIC LAW 100-679*	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

Item No.	Item description
8.3.0	**Expenses or Pools of Expenses and Methods of Allocation.**

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

(i) Directly Allocated--those expenses that are charged to specific corporate segments or other intermediate level home offices based on a specific identification of costs incurred, as described in 9904.403;

(ii) Homogeneous Expense Pools--those individual or groups of expenses which are allocated using a base which reflects beneficial or causal relationships, as described in 9904.403; and

(iii) Residual Expense--the remaining expenses which are allocated to all segments by means of a base representative of the total activity of such segments.

Allocation Base Codes

A. Sales
B. Cost of Sales
C. *Total Cost Input (Direct Material, Direct Labor, Other Direct Costs, and Applicable Overhead)*
D. Total Cost Incurred (Total Cost Input Plus G&A Expenses)
E. Prime Cost (Direct Material, Direct Labor, and Other Direct Costs
F. Three factor formula (CAS 9904.403-50(c))
G. Processing or Conversion Cost (Direct Labor and Applicable Overhead)
H. Direct Labor Dollars
I. Direct Labor Hours
J. Machine Hours
K. Usage
L. Unit of Production
M. Direct Material Cost
N. Total Payroll Dollars (Direct and Indirect Employees)
O. Headcount or Number of employees (Direct and Indirect Employees)
P. Square Feet
Q. Value Added
Y. Other, or More than One Basis 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 pool(s). For each of the types of expense or expense pools listed, also indicate as item (a) the major functions, activities, and elements of cost included. In addition, for items listed under 8.3.2 and 8.3.3 enter one of the Allocation Base Codes A through Q, or Y, to indicate the basis of allocation and describe as item (b) the make up of the base(s). For *example, if direct labor dollars are used, are ovetime premiums, fringe benefits, etc. included? For* items listed under 8.3.2 and 8.3.3, if a pool is not allocated to all reporting units listed under 8.1.0, then list those reporting units either receiving or not receiving an allocation. Also identify special allocations of residual expenses and/or fixed mangement charges (see 9904.403-40(c)(3)).

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

Item No.	Item description
	Type of Expenses or Name of Pool of Expenses
8.3.1	Directly Allocated
	1.
	(a) Major functions, activities, and elements of cost include:
	2.
	(a) Major functions, activities, and elements of cost include:
8.3.2	Homogeneous Expense Pools — Allocation Base Code
	1.
	(a) Major functions, activities, and elements of cost include:
	(b) Description/Make up of the allocation base:
	2.
	(a) Major functions, activities, and elements of cost include:
	(b) Description/Make up of the allocation base:

COST ACCOUNTING STANDARDS BOARD DISCLOSURE STATEMENT REQUIRED BY PUBLIC LAW 100-679	PART VIII - HOME OFFICE EXPENSES NAME OF REPORTING UNIT

Item No.	Item description
8.3.3	**Residual Expenses** **Allocation Base Code** (a) Major functions, activities, and elements of cost include: (b) Description/Make up of the allocation base:
8.4.0	**Transfer of Expenses.** If there are normally transfers of expenses from reporting units to this home office, identify on a continuation sheet the classification of the expense and the name of the reporting unit incurring the expense.