

An actuary performs an analysis of per-capita claims costs and premiums on a calendar year basis. Since plan experience with regard to claims costs is limited due to the small size of the group, the actuary uses retiree premiums as the basis for estimating future claim costs.

The transition amount for the unrecognized net obligation is amortized on a straight-line basis over x years.

The accrued post-retirement benefit cost is recorded on the statement of financial position.

The [Diocese-CAO](#) has adopted Statement of Financial Accounting Standards No. 132, *Employers' Disclosures About Pensions and Other Postretirement Benefits*, which sets forth employers' financial statement disclosure requirements regarding pension and other post-retirement benefit plans.

	June 30,	
	xxx2	xxx1
Benefit obligation at June 30	\$X,XXX	\$X,XXX
Plan assets at fair value	X,XXX	X,XXX
Accumulated post-retirement benefit obligation in excess of plan assets	\$X,XXX	\$X,XXX
Accrued post-retirement benefit cost	\$X,XXX	\$X,XXX
Weighted Average Assumptions as of June 30,	xxx2	xxx1
Discount Rate	x.xx%	x.xx%
Expected return on plan assets	x.xx%	x.xx%
Expected future increases	x.xx%	x.xx%

NOTE X. DEPOSITS PAYABLE TO PARISHES

Deposits bear interest at rates from 5 to 6 to 7%. Interest is calculated quarterly.

NOTE X. HELD FOR PARISHES AND INSTITUTIONS

Funds held in this category are invested in the Diocesan Investment Pool (see Note A).

NOTE X. RELATED PARTIES

The [Diocese-CAO](#) is a member of and participates in a captive mutual insurance company, xxxx, with certain other Roman Catholic dioceses and archdioceses in the xxxx. Xxxxx primarily provides general and auto liability coverage to its members. All members were committed to remain in xxxx through July 1, xxxx, after which members may give an 18-month notice of their intent to withdraw from xxxx. During that notice period, the withdrawing member's premiums will be adjusted to cover the losses projected through the withdrawal date. Members have made an initial investment in and pay premiums to xxxx.

Under certain circumstances, further amounts may be assessed by xxxx in order to maintain minimum capitalization and reserve requirements. As of June 30, xxxx, no such assessments were required.

The [Diocese-CAO](#) is a Trustor of and participates in a multi-employer health plan, xxxx, with various other nonprofit religious organizations of the Roman Catholic Church. Xxxx covers medical expenses that are medically necessary

