

## **FAS87 SYSTEM**

The **BLAZE SSI FAS87 SYSTEM** produces a comprehensive reply to the standard auditor's letter associated with the Statement of Financial Accounting Standards No. 87, including all related schedules and worksheets; plus report for FAS 132 required disclosures for non-public entities (Item 8).

### **1. APPLICATION FEATURES**

- + Amortization of prior service cost including amortization schedule
- + Amortization of transition amount
- + Amortization of gain or loss
- + Adjustment for difference between fair and market-related value at date of transition
- + Computes projection of Accumulated Benefit Obligation (ABO)
- + Computes Projected Benefit Obligation (PBO)
- + Projects assets
- + Computes accrued or prepaid pension expense
- + Computes asset gain or loss

### **2. USER INTERFACE**

- + Easy and familiar Windows user interface
- + Introductory Guide and comprehensive context sensitive on-line 'HELP' documentation
- + Automated data validation and entry error trapping
- + Electronic acquisition of data
- + Reports automatically prepared in .pdf file for screen view, hard copy and email
- + Electronic interfaces with **BLAZE SSI** and other systems on any platform

### **3. CUSTOMER SUPPORT**

- + System updates for government regulations included in maintenance service
- + Unlimited phone, fax and email HelpLine support included in maintenance service
- + Basic and customized training seminars
- + Systems consulting and custom programming available

### **4. OPERATING ENVIRONMENT SUPPORTED**

- + MS supported Windows OS; Internet connection
- + Computer sufficient to support the OS; plus 1GB RAM+ for the application
- + PDF Viewer

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## CURRENTLY AVAILABLE SYSTEM REPORTS

### I. **Reply to Standard Auditor's Letter**

The System-prepared **Reply to Standard Auditor's Letter** incorporates data from schedules and worksheets and permits optional insertion of user-selected or system standardized text to all relevant auditors' questions. The System also includes a separate report for FAS 132 required disclosures for non-public entities.

### II. **Worksheets and Schedules**

The **BLAZE SSI FAS87 SYSTEM** produces worksheets and schedules in conformance with the ASPA presentation of 'A Practical Approach to FAS 87 and 88.' The following are included:

Worksheet 1:	Determination of Net Periodic Pension Cost
Worksheet 2:	Disclosure of Net Periodic Pension Cost
Worksheet 3:	Minimum Liability and Intangible Asset
Worksheet 4:	Reconciliation of Funded Status
Schedule A:	Amortization of Transition Amount and Amortization Schedule
Schedule B:	Amortization of Prior Service Cost
Schedule B1:	Amortization of Prior Service Cost - Amortization Schedule
Schedule C:	Amortization of (Gain) or Loss
Schedule C2:	Special Amortization Adjustment - Fair and Market-Related Value Difference
Schedule D1:	Projection of ABO
Schedule D2:	PBO at Year End
Schedule D3:	Projection of Assets
Schedule E:	(Accrued) or Prepaid Pension Expense
Schedule F:	Asset (Gain) or Loss
FAS132:	Item 8 Disclosures (for non-public entities)