

NOTE 17 — PENSION AND OTHER POSTRETIREMENT BENEFITS

The Company sponsors qualified and supplemental noncontributory defined benefit pension plans and other postretirement benefit plans for certain of its employees. The Company uses its fiscal year end as the measurement date for the plans.

The following table provides a reconciliation of the changes in the plans' benefit obligations and fair value of assets over the two-year period ended September 30, 2010, and a statement of the funded status and amounts recognized in the consolidated balance sheets as of September 30 of both years.

	Pension Benefits		Other Benefits	
	2010	2009	2010	2009
Change in benefit obligation				
Benefit obligation at beginning of year	\$ 221.9	\$ 172.5	\$ 88.3	\$ 84.0
Service cost	6.7	5.1	2.9	3.2
Interest cost	13.1	12.6	5.2	6.0
Plan participants' contributions	.8	.8	—	—
Actuarial loss	18.3	36.2	5.7	7.1
Benefits paid	(9.9)	(8.7)	(2.9)	(1.9)
Medicare reimbursements	—	—	.2	.1
Amendments	.2	2.9	.9	(7.1)
Acquisitions	—	.5	—	(3.0)
Currency translation	.1	—	.1	(.1)
Benefit obligation at end of year	<u>\$ 251.2</u>	<u>\$ 221.9</u>	<u>\$ 100.4</u>	<u>\$ 88.3</u>
Change in fair value of plan assets				
Fair value of plan assets at beginning of year	\$ 172.4	\$ 155.6	\$ —	\$ —
Actual return on plan assets	18.0	18.6	—	—
Employer contributions	31.6	6.1	2.7	1.7
Plan participants' contributions	.8	.8	—	—
Medicare reimbursements	—	—	.2	.2
Benefits paid	(9.9)	(8.7)	(2.9)	(1.9)
Fair value of plan assets at end of year	<u>\$ 212.9</u>	<u>\$ 172.4</u>	<u>\$ —</u>	<u>\$ —</u>
Funded status	<u>\$ (38.3)</u>	<u>\$ (49.5)</u>	<u>\$ (100.4)</u>	<u>\$ (88.3)</u>
Amounts recognized in assets or liabilities				
Other current liabilities	\$ (.6)	\$ (.6)	\$ (2.5)	\$ (2.2)
Other liabilities	(37.7)	(48.9)	(97.9)	(86.1)
Net amount recognized	<u>\$ (38.3)</u>	<u>\$ (49.5)</u>	<u>\$ (100.4)</u>	<u>\$ (88.3)</u>
Amounts recognized in accumulated other comprehensive loss				
Net actuarial loss	\$ 79.1	\$ 66.7	\$ 12.3	\$ 6.6
Prior service cost (credit)	2.5	2.6	(4.9)	(7.1)
Total	<u>\$ 81.6</u>	<u>\$ 69.3</u>	<u>\$ 7.4</u>	<u>\$ (.5)</u>
Weighted-average assumptions used to determine benefit obligation				
Discount rate	5.40%	6.00%	5.40%	6.00%
Rate of compensation increase	3.25%	3.25%	3.25%	3.25%

The accumulated benefit obligation exceeded the fair value of plan assets for each pension plan, and the aggregate accumulated benefit obligation for pension plans was \$231.9 at September 30, 2010 and \$208.1 at September 30, 2009.