

**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.	Depreciation	Useful	Property	Residual
		Method	Life	Units	Value
		Code	Code	Code	Code
	<u>Asset Category</u>	(1)	(2)	(3)	(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.)

	<u>Financial Accounting</u>	A. <u>Yes</u>	B. <u>No</u>
(a)	Methods	___	___
(b)	Useful lives	___	___
(c)	Property units	___	___
(d)	Residual values	___	___
	<u>Income Tax</u>	A. <u>Yes</u>	B. <u>No</u>
(e)	Methods	___	___
(f)	Useful lives	___	___
(g)	Property units	___	___
(h)	Residual values	___	___