

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