

**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																		
5.3.0	<p>Fully Depreciated Assets. Is a usage charge for fully depreciated assets charged to Federal contracts? (Mark one.)</p> <p>A. <input type="checkbox"/> Yes <u>1/</u></p> <p>B. <input type="checkbox"/> No</p> <p>Z. <input type="checkbox"/> Not applicable</p>																		
5.4.0	<p>Treatment of Gains and Losses on Disposition of Depreciable Property. Gains and losses are: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. <input type="checkbox"/> Credited or charged currently to the same overhead or G&A pools to which the depreciation of the assets was charged</p> <p>B. <input type="checkbox"/> Taken into consideration in the depreciation cost basis of the new items, where trade-in is involved</p> <p>C. <input type="checkbox"/> Not accounted for separately, but reflected in the depreciation reserve account</p> <p>Y. <input type="checkbox"/> Other(s) <u>1/</u></p> <p>Z. <input type="checkbox"/> Not applicable</p>																		
5.5.0	<p>Capitalization or Expensing of Specified Costs. (Mark one line on each item to indicate your practices regarding capitalization or expensing of specified costs incurred in connection with capital assets. If the same specified cost is sometimes expensed and sometimes capitalized, mark both lines and describe on a continuation sheet the circumstances when each method is used.)</p> <table border="0"> <thead> <tr> <th data-bbox="207 796 259 822">Cost</th> <th data-bbox="518 796 642 822">A. Expensed</th> <th data-bbox="714 796 844 822">B. Capitalized</th> </tr> </thead> <tbody> <tr> <td data-bbox="186 842 341 868">(a) Freight-in</td> <td data-bbox="585 848 637 868">_____</td> <td data-bbox="782 848 833 868">_____</td> </tr> <tr> <td data-bbox="186 881 362 908">(b) Sales taxes</td> <td data-bbox="585 888 637 908">_____</td> <td data-bbox="782 888 833 908">_____</td> </tr> <tr> <td data-bbox="186 921 372 947">(c) Excise taxes</td> <td data-bbox="585 927 637 947">_____</td> <td data-bbox="782 927 833 947">_____</td> </tr> <tr> <td data-bbox="186 960 466 987">(d) Architect-engineer fees</td> <td data-bbox="585 967 637 987">_____</td> <td data-bbox="782 967 833 987">_____</td> </tr> <tr> <td data-bbox="186 1000 549 1026">(e) Overhauls (extraordinary repairs)</td> <td data-bbox="585 1006 637 1026">_____</td> <td data-bbox="782 1006 833 1026">_____</td> </tr> </tbody> </table> <p><u>1/</u> Describe on a Continuation Sheet.</p>	Cost	A. Expensed	B. Capitalized	(a) Freight-in	_____	_____	(b) Sales taxes	_____	_____	(c) Excise taxes	_____	_____	(d) Architect-engineer fees	_____	_____	(e) Overhauls (extraordinary repairs)	_____	_____
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