

APPENDIX UNOTE 15: PROPERTY, PLANT, AND EQUIPMENT, NETNOTE 15. Property, Plant and Equipment, Net

	(1)	(2)	(3)	(4)	(5)
	Depreci- ation <u>Method</u>	Service Life <u>Life</u>	Acquisi- tion Value <u>Value</u>	Accumu- lated Depreciation <u>Depreciation</u>	Net Book Value <u>Value</u>
<u>Classes of Fixed Assets</u>					
A. Land	_____	_____	\$ xxxx	\$ xx	\$ xx
B. Structures, Facilities, & Leasehold Improvements	_____	_____	\$ xxxx	\$ xx	\$ xx
C. Military Equipment	_____	_____	\$ xxxx	\$ xx	\$ xx
D. ADP Software	_____	_____	\$ xxxx	\$ xx	\$ xx
E. Equipment	_____	_____	\$ xxxx	\$ xx	\$ xx
F. Assets Under Capital Lease	_____	_____	\$ xxxx	\$ xx	\$ xx
G. Other	_____	_____	\$ xxxx	\$ xx	\$ xx
H. Natural Resources	_____	_____	\$ xxxx	\$ xx	\$ xx
I. Construction-in-Progress	_____	_____	\$ xxxx	\$ xx	\$ xx
Total			\$ xxxx	\$ xx	\$ xx

* Keys:

Depreciation Methods

SL - Straight Line

DD - Double-Declining Balance

SY - Sum of the Years' Digits

IN - Interest (sinking fund)

PR - Production (activity or use method)

OT - Other (describe)

Range of Service Life

1-5 - 1 to 5 Years

6-10 - 6 to 10 Years

11-20 - 11 to 20 Years

>20 - Over 20 Years

J. Other Information:

Instructions Report the major classes of fixed assets, as follows:

Column 1 Report the depreciation method used: (a) Straight Line, (b) Double-Declining Balance, (c) Sum-of-the-Years' Digits, (d) Interest (sinking fund), (e) Production (activity or use method), or (f) Other.

Column 2 Report the range of service lives of the assets: (a) 1 to 5 years, (b) 6 to 10 years, (c) 11 to 20 years, or (d) Over 20 years.

Column 3 Report the original acquisition costs of assets currently in use.

Column 4 Report the accumulated depreciation, if recorded.

Column 5 Report the net book value of the assets, i.e., the original acquisition cost less accumulated depreciation (column 3 minus column 4). Do not report amounts in this column for any item currently not in use. The total of this column shall agree with the amounts on line 1.k. of the Statement of Financial Position.

Other Information. Provide other information relative to property, plant and equipment, such as the nature and extent of material physical assets that are reported at zero or nominal value, e.g., public domain land; restrictions on the use or convertibility of equipment. If acquisition cost is unknown, disclose the valuation method for significant amounts of real and personal property. On May 24, 1994, the USD(C) advised of a GAO decision that real property used by the DWCF, but under the jurisdiction of the Military Departments, represents an asset of the Defense Agency and should be included on applicable financial statements to show the full costs of resources and assets used in the Defense Agencies operations. Such real property should be reported in this footnote.