

Form A. Major Asset Classes-Gross Asset Values**Land**

The acquisition cost of DON controlled land and rights associated with land, such as easements.

Buildings, Structures and Utilities

The acquisition cost of DON controlled buildings, structures, and utilities.

Leasehold Improvements

Leasehold Improvements is reported on a separate form starting 30 September 2003. The cost of improvements to leased land, buildings, structures, and utilities occupied by the DON should be reported in the new form, available from the Leasehold Improvement option on the left menu bar.

Construction-In-Progress

Construction-In-Progress (CIP) is reported on a separate form starting 31 March 2003. The costs of direct labor, direct material, and overhead incurred in the construction of general property, plant, and equipment for which the DON will be accountable should be reported in separate form, available from the CIP option on the left menu bar.

Other

Any Real Property not reported on lines a-f. If data is entered in this field, an explanation in the narrative section is required.

Beginning Balance

The beginning balance is automatically populated from the net ending balance reported in the prior fiscal year (no deduction for depreciation or amortization). If the beginning balance is incorrect, adjustments should be reported in the "prior period adjustment" column.

Acquisitions

The dollar value of purchases made and received to date for the current fiscal year.

Transfers In

The dollar value of transfers in (without reimbursement) to date for the current fiscal year. Transfers within the DON should be eliminated for DCI reporting purposes.

Sales

The dollar value of sales to date for the current fiscal year.

Disposals

The dollar value of disposals to date for the current fiscal year.

Transfers Out

The dollar value of transfers out (without reimbursement) to date for the current fiscal year. Transfers within the DON should be eliminated for DCI reporting purposes.

PP&E Revaluation

The dollar value of changes due to revaluation to date for the current fiscal year.

Prior Period Adjustments

The dollar value of changes in Real Property to correct valuation error(s) in prior period reporting or to reflect changes in accounting policy. If data is entered in this field, an explanation in the narrative section is required.

Net Ending Balance

The Real Property balance at the end of the current reporting period. This value will be calculated based on the other data entered in the form. To perform the calculation, enter your data, then

click on the save button at the bottom of the page. When you re-enter the form, the ending balance field will be populated.

% Change

The variation between the beginning balance and ending balance for the current reporting period. This field is automatically calculated after the form is saved.

Valuation Method

Valuation Methods:

LAC = Latest Acquisition Cost

SP = Standard Price

AC = Actual Cost

NRV = Net Realizable Value

O = Other

Form B. Major Asset Classes - Depreciation**Depreciation Beginning Balance**

The beginning balance is automatically populated from the ending balance reported in the prior fiscal year. If the beginning balance is incorrect, adjustments should be reported under the "prior period adjustment" column.

Current Period Depreciation Expense

The depreciation expense for Real Property to date for the current fiscal year.

Reductions to Accumulated Depreciation

The amount of accumulated depreciation to date for Real Property items removed due to sales, disposals and transfers out for the current fiscal year.

Revaluation

The dollar value of adjustments to Real Property depreciation to date due to revaluation and depreciation policy changes in the current fiscal year.

Prior Period Adjustments

The dollar value of changes in Depreciation to correct valuation error(s) in prior period reporting or to reflect accounting policy changes. If data is entered in this field, an explanation in the narrative section is required.

Depreciation Ending Balance

The Depreciation balance at the end of the current reporting period. This value will be calculated based on the other data entered in the form. To perform the calculation, enter your data, then click on the save button at the bottom of the page. When you re-enter the form, the ending balance field will be populated.

Depreciation (Amortization) Method

Enter the method of depreciation used:

SL= Straight-line

O= Other

Service Life

The number of years over which Real Property is typically amortized or depreciated.