G-PP&E ISSUES by Sub-Group

• Acquisition Sub-Group:
  • Capitalization Thresholds
  • Reporting Entity for Real Property Assets
  • G-PP&E Ownership
  • Donated G-PP&E
  • G-PP&E Improvements
  • G-PP&E Used as an Operating Lease
  • Historical Cost

• Use Sub-Group:
  • Group or Composite Depreciation Method
  • Accounting for Assets Deployed
  • Cost Accounting (assignment of R&D, support and overhead to G-PP&E)
  • Operating Materials and Supplies/Spare Parts
  • Fully Depreciated G-PP&E at Implementation
  • Determination of Future Alternative Use for G-PP&E
  • Construction-in-Progress
  • Contractor-held Property

• Disposal Sub-Group:
  • Cleanup Cost/Environmental Liabilities
  • G-PP&E Removed from Service
  • G-PP&E Acquired through Exchange

• Records Retention Sub-Group:
  • Records Retention

• Overall Task Force:
  • Consideration of a Category of Non-capitalized G-PP&E