

Capitalization

Capitalization Rules

NPR 9250.1 - 3.4 Capitalization Criteria

- 3.4.1 NASA will capitalize individual items of real property which:
 - a. Have a unit acquisition cost of \$100,000 or more;
 - b. Have an estimated useful life of two years or more, and;
 - c. Have been acquired or constructed with the intention of being used, or being available for use by the Agency.

Capitalization Rules

NPR 9250.1 - 2.3.4 Capital Improvements/Modifications

- 2.3.4.1 Capital improvements or modifications are changes to existing PP&E which cost \$100,000 or more and extend its useful life by two years or more or enlarge or improve its capacity or otherwise upgrade it to serve needs different from, or significantly greater than, those originally intended.
- 2.3.4.2 Capital Improvements and modifications that meet the capitalization criteria are capitalized and depreciated. Modifications that do not meet the capitalization criteria are expensed.

Capitalization Rules

NPR 9250.1 - 2.3.4 Capital Improvements/Modifications

- 2.3.4.5 if an item's acquisition value is below \$100,000 when it is first acquired and it is not, therefore, originally capitalized, it will not be capitalized later, regardless of whether the value of accumulated improvements would, if added, result in a cumulative value of \$100,000 or more.
 - If a single subsequent modification meets the capitalization criteria, that modification only will be capitalized at its acquisition cost. Each modification will be considered a single event.

Capitalization Rules

NPR 9250.1 - 2.3.4 Capital Improvements/Modifications

- 2.3.4.4 Where a replacement occurs due to a capital improvement, the accounts should be appropriately adjusted to remove the values of items replaced (where those original values are \$100,000 or more). If only a portion of the property is being replaced, and that portion is not separately identifiable in the accounting records, the value of the replaced portion should be estimated and the accounts adjusted accordingly. Removal of an item's recorded cost should be treated as separate accounting transaction from the recording of any additions or replacements. Replacements due to maintenance will be expensed.

Capitalization Rules

NPR 9250.1

<u>Description of General PP&E Asset</u>	<u>Ledger Account</u>	<u>Period</u>
Buildings, Hangers, Warehouses, Fuel Storage Buildings, Air Traffic Control Towers, and Other Real Property Buildings	1730.01	40 Years
Other Structures and Facilities	1740.01	15 Years
Improvements to Leased Buildings and Other Real Property (Leasehold Improvements) (GLC: 1820)	1820.01	Remainder of Lease Period or 20 Years Whichever Is Less

Chemistry Laboratory at GRC (#006) (Active)

Valuations

Book Cost As Of 2009 \$3,128,592	Capital Value = \$2,854,157	Feet	Original Size 47,664 SF
CRV As Of 2009, 20 Cities Average 20,176,475		Current Capacity 47,796 Square Feet	Current Size 47,796 SF
FY 2009 Operating Cost 0		FY 2009 Maintenance Cost 0	
FY 2008 Deferred Maintenance 266,549		FY 2008 FCI 4.0	FY 2008 CI 98.68%

Transaction Activity(ies):

Voucher #	Voucher Date	Transaction Date	Cost	Capacity	Description
1942-001	12/31/1942	12/31/1942	738,956	47,664.00 Square Feet	Capitalized
1965-001	12/31/1965	12/31/1965	103,928	0.00 Square Feet	Capitalized
1966-001	12/31/1966	12/31/1966	8,969	0.00 Square Feet	
1967-001	12/31/1967	12/31/1967	21,817	0.00 Square Feet	
1968-001	12/31/1968	12/31/1968	2,203	0.00 Square Feet	} Others total 274,435 but are not capitalized.
1969-001	12/31/1969	12/31/1969	1,112	0.00 Square Feet	
1970-001	12/31/1970	12/31/1970	26,223	0.00 Square Feet	
1971-001	12/31/1971	12/31/1971	11,525	0.00 Square Feet	
1973-001	12/31/1973	12/31/1973	75,054	0.00 Square Feet	
1974-001	12/31/1974	12/31/1974	44,552	0.00 Square Feet	
1976-001	12/31/1976	12/31/1976	18,492	0.00 Square Feet	
1978-001	12/31/1978	12/31/1978	3,704	0.00 Square Feet	
1982-001	12/31/1982	12/31/1982	60,784	0.00 Square Feet	
1996-001	01/01/1996	01/01/1996		132.00 Square Feet	
99-3	01/19/1999	01/19/1999	294,255		Capitalized
00-5	07/27/2000	07/27/2000	643,152		Capitalized removed
01-06	09/24/2001	09/24/2001	1,073,866		Capitalized 250000

B-OPTICAL TRACK OBSERVATORY BLDG/OT at GSFC (#201) (Active)

Evaluated, Not Historic Mission-Dependent, Not Critical

SUSTAINABILITY
Not yet evaluated

DESCRIPTION
NA

Inventory Dates:

NASA	05/01/2006
NASA	05/01/2005

Valuations

Book Cost As Of 2009 \$242,970	Capital Value = zero	Original Capacity 2,360 Square Feet	Original Size 2,360 SF
CRV As Of 2009, 20 Cities Average 7,185,844		Current Capacity 2,360 Square Feet	Current Size 2,360 SF
FY 2009 Operating Cost 0		FY 2009 Maintenance Cost 0	
FY 2008 Deferred Maintenance 201,031		FY 2008 FCI 4.0	FY 2008 CI 97.20%

Transaction Activity(ies):

Voucher #	Voucher Date	Transaction Date	Cost	Capacity	Description
1963-001	12/31/1963	12/31/1963	70,460	2,360.00 Square Feet	
1965-001	12/31/1965	12/31/1965	1,062,017	0.00 Square Feet	← Capitalized
96-201	09/30/1996	09/30/1996	-991,805		De-Capitalized → CORRECTIVE MAINTENANCE
99-201	09/28/1999	09/28/1999	94,891		VARIOUS MODS & REHABS
1-201-08-2	10/22/2007	03/29/2008	7,407		Install electrical pannel

Facility Photo:



New Capitalization Report in RPI

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Live Search

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Real Property Inventory

- From a list of NASA Centers
- From a list of Site Locations
- By NASA Property Class Codes
- By GSA Usage Code
- Key Word, Book Cost & Size
- Summary Reports**
- Performance Measure Reports
- Bulletin Board
- System Administrator's Menu
- E-Mail To System Users
- Facility Utilization System

Change Request

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[Sign Off](#)

NASA Report - Windows Internet Explorer

https://hrpi.hq.nasa.gov/NASAREport.cfm

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NASA Reports

- GSA Usage Report
- GSA 1166 In-Grant Report
- GSA Annual XML Data
- Summary Report By Sites
- NASA Property Class Codes Report
- Land Summary By Sites
- Location Report By Accountable Installations
- Capitalized Property Listing Report**
- CRV 4 Years Projection
- Change Analysis Report
- In/Out Grant Report
- Floor/Space Age Factor Data
- CRV Region/Index Values
- System Access Report
- Center Reports

[Help](#)

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Capitalized Value Listing Report - Windows Internet Explorer

https://hrpi.hq.nasa.gov/CapitalizedValueOption.cfm

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Capitalized Value Listing Report

NASA Interest: All

Voucher Date As Of: 04/01/2009

Listing By Selected Sites (one or more):

- NASA (All Sites)
- ARC AMES Research Center
- ARC ARC Cross Landing
- ARC Camp Parks
- ARC Moffett Federal Airfield
- DFRC Dryden Flight Research Center
- GRC Glenn Research Center
- GRC Plum Brook Station
- GSFC AMERICAN SAMOA BILATERATION RANGING TRANSPONDER (BRT) FAC
- GSFC ANTENNA TEST RANGE FACILITY-Form 1018-Ledger 1631
- GSFC ASCENSION BILATERATION RANGING TRANSPONDER (BRT) FACILITY
- GSFC BEAR LAKE MOBILE LASER SITE (MOBLAS)
- GSFC BERMLUDA MOBILE LASER SITE (MOBLAS)
- NETWORK (STDN) STATION
- INTERFEROMETRY (VLBI) SITE

Status:

- Active Status Report
- Mothballed Status Report
- Standby Status Report
- Outgrant Report
- Include Non Capitalized Property
- Download

Submit

Main

New Application!

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If a different date is desired – i.e., auditor wants report as of September 30, 2007 enter the desired date as 09/30/2007

Default selection – Report shows capitalization as of the date of the query

Capitalized Value Listing R

NASA Interest: All

As Of: 2009

Listing By Selected Sites (one or more):

- NASA (All Sites)
- ARC AMES Research Center
- ARC ARC Crows Landing
- ARC Camp Parks
- ARC Moffett Federal Airfield
- DFRC Dryden Flight Research Center
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- GSFC BEAR LAKE MOBILE LASER SITE (MOBLAS)
- GSFC BERMUDA MOBILE LASER SITE (MOBLAS)
- GSFC BERMUDA SPACEFLIGHT TRACKING/DATA NETWORK (STDN) STATION
- GSFC CABO SAN LUCAS VERYLONG BASELINE INTERFEROMETRY (VLBI) SITE

Status:

- Active Status Report
- Mothballed Status Report
- Standby Status Report
- Outgrant Report

Include Non Capitalized Property

Download

Submit

Main

Sign Off

Default selection – Report shows Active, Mothballed and Standby

Add Outgrants to Report

Add Non-capitalized as a separate section at end of Report

Downloads the report to an excel spreadsheet

Capitalization Report - Windows Internet Explorer

https://hrpi.hq.nasa.gov/CapitalizedProperty.cfm

Capitalization Report As Of 2009

03/26/2009 NASA Interest: All

Capitalized Property Report Total 787,038,341 763,593,398

ARC: AMES Research Center

Number	Property Name	Class Code	Ledger	Book Value	Initial Service			Capitalized Service			Capitalized Value	Status
					1st Year	Service Life	Service End Year	Current Cycle Year	Service Life	Service End Year		
1	N127 WAREHOUSE	442-90	1740.0100	122,720	1994	15	2008	1994	15	2008	122,720	Active
2	N144 GENERAL WAREHOUSE	442-10	1730.0100	1,519,799	1994	40	2033	1994	40	2033	1,326,808	Out Grant
3	N200 ADMINISTRATION BUILDING	610-10	1730.0100	2,342,463	1943	40	1982	2007	20	2026	1,971,795	Active/Heritage
4	N201 AUDITORIUM	740-56	1730.0100	1,404,038	1944	40	1983	1988	20	2007	1,141,357	Active
5	N202 TECHNICAL LIBRARY	610-90	1730.0100	2,639,974	1950	40	1989	1995	20	2014	2,323,392	Active
6	N202A RESEARCH SUPPORT BUILDING	610-10	1730.0100	1,101,223	1973	40	2012	1973	40	2012	938,139	Active
7	N203 ADMINISTRATION SUPPORT BUILDING	610-10	1730.0100	2,287,567	1942	40	1981	1995	20	2014	1,510,274	Active
8	N204 ADMINISTRATION SUPPORT BUILDING	610-10	1730.0100	2,805,770	1955	40	1994	1955	40	1994	2,576,970	Active

Voucher as of Date

- Initial Service: These three columns are based on the date the asset was entered into the RPI – it is not based on capitalization criteria.
 - 1st Year – is the year the asset was placed in service and entered into the RPI
 - Service Life - per NPD9250.1 for buildings = 40 years, for Other Structures = 15 years.
 - Service End Year – Year that the asset reaches the end of its service life.
- Capitalized Service: These three columns are based on the date the asset was **first capitalized**.
 - Current Cycle Year – the year the asset was capitalized – could be first round of capitalization (will show full service life of 40 or 15 years) or a subsequent capitalization (will show half service life of 20 or 7 years).
 - Service Life - per NPD9250.1 for buildings = 40 years or half life of 20 years; for Other Structures = 15 years or half life of 7.5 (shows as 7).
 - Service End Year – Year that the asset reached the end of the current capitalization cycle.
- Capitalized Value – non-depreciated capitalized value.
- Status – Shows status of the asset; status may be set by selection on menu.