

Worksheet **ACE-1(M)**

U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
U.S. CENSUS BUREAU

2018 ANNUAL CAPITAL EXPENDITURES SURVEY

WORKSHEET

YOUR RESPONSE IS REQUIRED BY LAW. Title 13 United States Code (U.S.C.), Sections 131 and 182 authorizes this collection. Sections 224 and 225 require your response. The U.S. Census Bureau is required by Section 9 of the same law to keep your information **CONFIDENTIAL** and can use your responses only to produce statistics. The Census Bureau is not permitted to publicly release your responses in a way that could identify your business, organization, or institution. Per the Federal Cybersecurity Enhancement Act of 2015, your data are protected from cybersecurity risks through screening of the systems that transmit your data. We estimate this survey will take an average of **3.15** hours to complete, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

DEFINITIONS AND GENERAL INSTRUCTIONS

PLEASE REFER TO THE INSTRUCTIONS, DEFINITIONS, AND CODES LIST MANUAL BEFORE COMPLETING THE SURVEY.

- SURVEY SCOPE – This survey collects capital expenditure data for nonfarm companies, organizations, and associations operating within the United States. **This includes churches and other non-profit organizations, government owned but privately operated organizations, tribal business operations, and agricultural services. Agricultural production should be excluded.**
- SURVEY PERIOD – Report data for calendar year 2018. Refer to page 1 of the instruction manual if your records are on a fiscal year basis.
- If your company ceased operations during the survey year, complete the form for the period of time the company was in operation.
- Reasonable estimates are acceptable.
- Report dollar values rounded to thousands.

Example: If figure is \$1,179,125,628.00 report →	Bil.	Mil.	Thou.
	1	179	1256

- If you have any questions regarding this survey or need help completing it, call 1-800-528-3049. You may also refer to <https://econhelp.census.gov/aces> for more information.

DEFINITIONS AND GENERAL INSTRUCTIONS

ITEM 1A - DOMESTIC DEPRECIABLE ASSET DATA

DEPRECIABLE ASSETS – New and used buildings, structures, machinery, and equipment for which depreciation or amortization accounts are ordinarily maintained. The value of land development and improvements, as well as exploration and development of mineral properties, are included.

- Exclude*
- Cost of land and depletable assets such as mineral and timber rights;
 - Assets of foreign operations;
 - Assets leased to others under capital lease arrangements;
 - Patents, copyrights, trademarks, franchises, and goodwill.

CAPITAL EXPENDITURES – All capitalized costs during 2018 for both new and used structures and equipment chargeable to asset accounts, and for which depreciation or amortization accounts are ordinarily maintained.

- Include*
- Expenditures for major additions, alterations, and capitalized repairs to existing structures, whether performed by a contractor or completed in-house;
 - Gross additions during the year to construction-in-progress accounts for projects lasting more than one year, even if the asset was not in use and not yet depreciated;
 - Capitalized computer software (include payroll for internally developed software);
 - Capitalized cost of assets produced or purchased then leased as the lessor under operating leases;
 - Capital costs for feasibility studies, architectural, legal, installation, and engineering fees;
 - Cost of assets acquired under capital leases entered into during the survey year;
 - Expenditures for capitalized improvements made to assets leased from others (leasehold improvements);
 - Expenditures for developmental and exploratory drilling activities, including intangible drilling costs;
 - Capitalized interest charges on loans with which capital projects are financed, if consistent with the Statement of Financial Accounting Standards Board (FASB) Number 34;
 - Value of assets expensed as permitted under Section 179 of the U.S. Internal Revenue Code;
 - Expenditures for land development and improvement, including demolition of buildings, land servicing, and site preparation.

- Exclude*
- Expenditures for structures or equipment by subsidiaries and branches located outside the United States;
 - Value of structures built or work performed by your enterprise on contract to others;
 - Items chargeable as current operating expenses such as cost of maintenance, normal repairs, and supplies;
 - Expenditures for goodwill, patents, or copyrights;
 - Payments to others for structures and equipment acquired under operating leases or rented;
 - Expenditures for property which is leased to others as part of a capital (full-payout or equity) lease arrangement.

OTHER ADDITIONS AND ACQUISITIONS – Additions to your depreciable asset accounts, including depreciable assets acquired through mergers and acquisitions, if not considered capital expenditures.

ITEM 1B - GROSS SALES, OPERATING RECEIPTS, AND REVENUES

- Include*
- Gross sales, operating receipts, and revenues from taxable operations as well as total revenues from tax-exempt activities. See page 4 of the instruction manual for additional details regarding this item.

ITEM 1A DOMESTIC DEPRECIABLE ASSET DATA

Report capital expenditures for all domestic operations of your enterprise, including subsidiaries and divisions. For this report, the terms enterprise and company are used interchangeably.

Include

- Operations of subsidiary companies, where there is more than 50 percent ownership, as well as companies which the enterprise has the power to direct or cause the direction of management and policies.
- Include depreciable assets of discontinued operations that are classified as being held for sale on line 13.

If you cannot report consolidated data for the entire enterprise, call 1-800-528-3049 to arrange for special handling. If your company was purchased by another company during 2016, complete the form for the part of the year prior to the sale, and enter the name and address of the new owner in the "Ownership Information" section on page 8.

Example: if figure is \$1,179,125,628.00 report

(1)					
Bil.		Mil.		Thou.	
1	1	7	9	1	2 6

Row	Description (Refer to Page 4 of Instructions)	Bil.	Mil.	Thou.
10	Gross depreciable assets (structures and equipment) at beginning of year			
11	Total capital expenditures (If "None", enter "0")			
12	Other additions and acquisitions (Please specify in the "Remarks" on page 8)			
13	Acquisition cost of retirements and dispositions (including impairment costs and discontinued operations) of depreciable assets during the year			
14	Gross depreciable assets (structures and equipment) at year end (Row 10+11+12-13=14)			
15	Accumulated depreciation and amortization at year end			

ITEM 1B GROSS SALES, OPERATING RECEIPTS, REVENUE AND CHARITABLE CONTRIBUTIONS RECEIVED

Row	Description	(1)		(2)	
		Industry category code	Bil.	Mil.	Thou.
16	Gross domestic sales, operating receipts, and revenue for the reporting company and all consolidated subsidiaries (Refer to page 4 of Instructions)				
17	Data No Longer Collected				
18	Data No Longer Collected				
19	Data No Longer Collected				

DEFINITIONS AND GENERAL INSTRUCTIONS

ITEM 2 - DOMESTIC CAPITAL EXPENDITURES DATA

Complete Item 2 for the capital expenditures reported in Item 1A, Row 11.

STRUCTURES – Report the capitalized cost of buildings and structures, and all necessary expenditures to acquire, construct, and prepare the structure for its intended use.

- Include*
- Major additions, alterations, and capitalized repairs to existing structures, whether performed by a contractor or completed in-house;
 - Gross additions during the year to construction-in-progress accounts for projects lasting more than one year;
 - Machinery and equipment which are an integral or built-in feature of the structure;
 - Expenditures for land development and improvements such as demolition of buildings, site preparation, and land servicing;
 - Facilities which are built into or fixed to the land such as sidewalks, streets, parking lots, airfields, piers, telephone and power lines, sewers, and petroleum and gas pipelines;
 - Exploration and development of mineral properties such as drilling gas wells, construction of offshore drilling platforms; digging and shoring mines, mine shafts, and mining exploration.

- Exclude*
- Cost of land and depletable assets;
 - Normal maintenance and repairs to existing structures or service facilities.

EQUIPMENT – Report the capitalized cost of machinery and equipment used in the production and distribution of goods and services, and in office functions.

- Include*
- Furniture and fixtures;
 - Transportation equipment such as automobiles, trucks, tractors, aircraft, and ships;
 - Office equipment and machines, including computers;
 - Production machinery;
 - Capitalized computer software (include payroll for internally developed software).

- Exclude*
- Expenditures for items that are expensed, such as office supplies;
 - Expenditures for machinery or equipment which are housed in structures and **cannot** be removed or replaced without significantly altering the structure. Examples include electrical work, elevators, heating and cooling systems, and overhead hoists and cranes. See Item 2, STRUCTURES on page 3 of the instruction manual for additional types of equipment to be included as structures.

OTHER – Report capital expenditures for assets acquired in 2016 that cannot be classified under structures or equipment. **(Do not report furniture and fixtures, capitalized computer software, and motor vehicles as OTHER; these are considered equipment for this survey.)**

- Exclude*
- Cost of land and depletable assets;

Note: Allocate construction-in-progress, leasehold improvements, and capitalized interest as structures and equipment where applicable. If you cannot allocate these expenditures as structures or equipment, report them as OTHER and provide a description in Item 3.

ITEM 2 CAPITAL EXPENDITURES											
Report the following domestic capital expenditures data for the entire company. Example: if figure is \$1,179,125,628.00 report →											
Row	Structures (1)			Equipment (2)			Other (3) (Describe in Item 3)			Total (4) (Add columns 1+2+3)	
	Bil.	Mil.	Thou.	Bil.	Mil.	Thou.	Bil.	Mil.	Thou.	Bil.	Thou.
20	CAPITAL EXPENDITURES (Refer to Page 2 of Instructions)										
21	Capital expenditures for NEW structures and equipment (include major additions, alterations, and capitalized repairs to existing structures)										
22	Capital expenditures for USED structures and equipment										
22	TOTAL capital expenditures (Add Rows 20 + 21)										
ITEM 3											
List the items included in "Other." Report in thousands of dollars. Furniture and fixtures, computers, capitalized computer software, and motor vehicles should be reported as equipment. Leasehold improvements should be considered new structures or new equipment based on what is being improved.											
Row	(1)			(2)			(3)			(4)	
30	Description of Capital Expenditures										
31											
ITEM 4 CAPITAL LEASES											
For new capital expenditures reported in Item 2, Row 20, Column (4), report the estimated cost of assets acquired under CAPITAL LEASE arrangements entered into during the year. Exclude payments for operating leases and capitalized costs of leasehold improvements. (Refer to page 5 of the Instructions)											
Row	(1)			(2)			(3)			(4)	
41	TOTAL →										
ITEM 5 CAPITALIZED COMPUTER SOFTWARE											
(Refer to page 5 of Instructions)											
Row	Prepackaged (1)			Vendor-customized (2)			Internally-developed (including payroll) (3)			Total (4) (Add columns 1+2+3)	
50	Bil.	Mil.	Thou.	Bil.	Mil.	Thou.	Bil.	Mil.	Thou.	Bil.	Thou.
Report capital expenditures for computer software developed or obtained for internal use during the year. Include amounts in Item 1A and Item 2.											

REPORTING PERIOD COVERED

a. Do the reported data cover the calendar year 2018?

95 1 YES 2 NO -- Specify period covered _____ → 3

FROM			TO		
Month	Day	Year	Month	Day	Year

OWNERSHIP INFORMATION

a. Was this company in operation on December 31, 2018?

96 1 YES 2 NO -- Give date operations ceased _____ → 3

Month	Day	Year

b. Did the ownership of this company change during the year ending December 31, 2018?

97 1 YES -- Specify date of change AND fill in c. below → 3
 2 NO

Month	Day	Year

c. Name of new operator/company

Contact name at new company

Number and street address		City	State	ZIP Code	Contact area code & phone number

REMARKS

Please explain any large or unusual changes to your company's reported domestic capital expenditures.

CERTIFICATION -- This report is substantially accurate and has been prepared in accordance with instructions.

Name of person to contact regarding this report		Telephone number	Area code	Number	Ext.	Area code	Number
Signature of authorized official		E-mail address			Date		
Submitted via Centurion							

For more information, refer to: <https://respond.census.gov/aces> or call 1-800-528-3049

THANK YOU FOR YOUR COOPERATION AND ASSISTANCE IN THIS SURVEY.