

**Exhibit 5 – Footnote Disclosure Report: Impairment Losses and Insurance Recoveries  
DR/(CR)**

	<u>Current Year</u>	<u>Prior Year</u>
<b><u>OPERATING IMPAIRMENT LOSSES/RECOVERIES – CAPITAL ASSETS</u></b>		
Impairment Losses – Capital Assets		
Insurance Recovery – Current Year		
Net Losses – Capital Assets	<u>SUM</u>	<u>SUM</u>
<b><u>OTHER NONOPERATING (REVENUE) EXPENSE</u></b>		
Losses Other Than Capital Assets		
Insurance Recoveries for Other than Capital Assets – Current Year		
Losses		
Other Insurance Recoveries – Other than Capital Assets – Prior Year		
Losses		
Net Losses – Other than Capital Assets	<u>SUM</u>	<u>SUM</u>
Other Insurance Recoveries – Capital Assets Prior Year Losses		
<b><u>OTHER CHANGES IN NET ASSETS</u></b>		
Special Impairment Losses:		
Special Impairment Losses		
Special Insurance Recovery – Current Year Losses		
Special Insurance Recovery – Prior Year Losses		
Net Losses	<u>SUM</u>	<u>SUM</u>
Extraordinary Impairment Losses:		
Extraordinary Impairment Losses		
Extraordinary Insurance Recovery – Current Year Losses		
Extraordinary Insurance Recovery – Prior Year Losses		
Net Losses	<u>SUM</u>	<u>SUM</u>