

## ANNUAL CAPITAL ASSET REPORTING

**Agency Name:** \_\_\_\_\_

**Agency Number:** \_\_\_\_\_

**Contact Person:** \_\_\_\_\_

**Phone Number:** \_\_\_\_\_

**Contact E-Mail:** \_\_\_\_\_

Fund Number (See instructions for required fund numbers): \_\_\_\_\_

**Intangible Software Worksheet:**

Equipment

Equipment on DA-87 as of 6-30-09	\$ -
Less software included with equipment	-
Adjusted beginning balance equipment amount	\$ -

Amount of intangible assets other than software: \$ -

Description of intangible assets other than software:

Software:

Software on DA-87 as of 6-30-09	\$ -
Less software below \$250,000 threshold	-
Adjusted beginning balance software amount	\$ -

	Beginning Balance at 7/1/09	Acquisitions in FY10*	(-) Disposals in FY10	Corrections/Changes	Transfers to/from Other State Agencies in FY10**	Ending Balance at 6/30/10
Equipment and Furnishings	-					-
Vehicles (Cars and Trucks)						-
Intangible Assets***	-					
Land						-
Land Improvements	-					-
Work in Progress	-					-
Buildings and Building Improvements	-					-
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

\*If your agency has gifts, donations, or Master Lease purchases acquired in FY10, attach a detailed schedule of the item(s) which includes description, cost or estimated fair value, and date acquired.

\*\*If your agency has transfers to/from other state agencies, attach a detailed schedule of items (includes description, cost or estimated fair value, date acquired and agency transferred to/from).

\*\*\* Intangible assets will only be reported when greater than or equal to \$250,000 threshold amount. See informational circular 10-A-012 for more information.

**Capital Gain/Loss on Sale of Assets:**

Capital gain/loss on the sale of assets will only be reported when greater than \$500,000 per item.

Gain/loss greater than \$500,000:                   \$ \_\_\_\_\_ -

**Abandonment:**

Property abandonment will only be reported when greater than \$500,000.

1. Are you aware of any property that has been or is currently abandoned? \_\_\_\_\_
  
2. Are you aware of any idle property (property currently not being used)? \_\_\_\_\_
  
3. Are you aware of any plans to abandon property before the end of its useful life? \_\_\_\_\_

**Impairment:**

Property impairment will only be recorded when greater than \$500,000.

Property is impaired when there has been an unexpected decline in service or where service has been discontinued due to one or more of the following circumstances:

- a. Physical damage
- b. Changes in legal or environmental factors
- c. Changes in manner or duration of use
- d. Construction stoppage

Assets that have naturally lost service capacity with age and use are foreseeable changes that do not constitute impairment.

Does your agency have any property that meets the criteria for impairment? \_\_\_\_\_

If the answer is yes to abandonment or impairment, please provide:

- a. Property description
- b. Original use and purpose
- c. Location
- d. Condition
- e. Original cost
- f. Market value

**Consumable Supplies:**

Consumable supplies will only be recorded when greater than \$200,000.

Consumable supplies ending balance (if greater than \$200,000):                   \$ \_\_\_\_\_ -

**Lease data needed for GAAP reporting:**

Do not include debt data for copy machines, postage machines, vehicles, Master Lease Purchase Program or leases with a total of less than \$1,000,000. See instructions for more information.

**Capital Leases:**

Year Ending June 30:	Capital Lease Amount Due for Equipment
2011	
2012	
2013	
2014	
2015	
2016-2020	
2021-2025	
2026-2030	
2031-2035	
2036-2040	
Insert more years if needed	
Total	\$ -

Year Ending June 30:	Capital Lease Amount Due for Buildings
2011	
2012	
2013	
2014	
2015	
2016-2020	
2021-2025	
2026-2030	
2031-2035	
2036-2040	
Insert more years if needed	
Total	\$ -

**Operating Leases:**

Year Ending June 30:	Operating Lease Amount Due for Equipment
2011	
2012	
2013	
2014	
2015	
2016-2020	
2021-2025	
2026-2030	
2031-2035	
2036-2040	
Insert more years if needed	
Total	\$ -

Year Ending June 30:	Operating Lease Amount Due for Buildings
2011	
2012	
2013	
2014	
2015	
2016-2020	
2021-2025	
2026-2030	
2031-2035	
2036-2040	
Insert more years if needed	
Total	\$ -

*Return this form by August 31, 2010 to:*

Dept. of Administration, Division of Accounts & Reports  
900 S.W. Jackson, Rm 351-S  
Topeka, KS 66612-1248

## Instructions for Capital Asset Reporting (Form DA-87)

1. All agencies must return the Capital Asset Reporting Form DA-87 *except* Board of Regents, the universities, and those agencies who produce their own Comprehensive Annual Financial Report (CAFR). Accounts and Reports will use CAFR data for the State's financial report from the following agencies:

175 KHRC	365 KPERS
176 KDFA	371 KTEC
276 KDOT	450 Lottery
	670 Learning Quest

2. For GAAP reporting certain fund categories need to be segregated between governmental and business-type activities. In order to obtain this information certain agencies with GAAP internal service funds and enterprise funds must submit Capital Asset Reporting for these funds separately from the rest of the agency's assets. Most agencies will not be required to separate their assets by fund. The following are GAAP internal service and enterprise funds that need to be reported separately:

Agency No	Agency Title	STARS Fund No.	STARS Fund Title
171	Health Policy Authority	6170	State Workers Compensation Self-Insurance Fund
173	Dept. of Administration-Division of Printing	6130	Intragovernmental Printing Service Fund
173	Dept. of Administration-Division of Printing	6131	Intragovernmental Printing Serv Depr Reserve Fund
173	Dept. of Administration	6103	Human Resource Info Syst Cost Recovery Fund
173	Dept. of Administration	6105	Accounting Services Recovery Fund
173	Dept. of Administration	6109	Motor Pool Service Fund
173	Dept. of Administration	6110	Information Technology Fund
173	Dept. of Administration	6113	Motor Pool Service Depreciation Reserve Fund
173	Dept. of Administration	6114	Motor Pool Service Fund-Motor Vehicle Regis Acct
173	Dept. of Administration	6135	Financial System Development Fund
173	Dept. of Administration	6147	Information Technology Reserve Fund
173	Dept. of Administration	6148	State Buildings Operating Fund
173	Dept. of Administration	6149	State Buildings Depreciation Fund
173	Dept. of Administration	6150	Surplus Property Program Fund-Off Budget
173	Dept. of Administration	6151	Architectural Services Recovery Fund
264	Dept. of Health & Environment	7530	Water Pollution Control Revolving Fund
264	Dept. of Health & Environment	7531	Water Pollution Control Revolving Fund
264	Dept. of Health & Environment	7538	Water Supply Revolving Loan Fund
264	Dept. of Health & Environment	7539	Water Supply Revolving Loan Fund
280	Highway Patrol	6143	Capitol Area Security Fund
280	Highway Patrol	6144	Executive Aircraft Fund
280	Highway Patrol	6155	Motor Vehicle Fuel and Storeroom Sales Fund
296	Dept. of Human Resources	7054	Employment Security Fund-Benefit Account
296	Dept. of Human Resources	7055	Employment Security Fund-Clearing Account
296	Dept. of Human Resources	7056	Employment Security Fund-Trust Account
296	Dept. of Human Resources	7057	Employment Security Fund-Special Suspense Account
331	Insurance Dept.	7354	Workers Compensation Fund
410	Larned State Hospital	6115	Motor Pool Revolving Fund
494	Osawatomie State Hospital	6164	Motor Pool Revolving Fund
710	Kansas Dept. of Wildlife and Parks	6145	Central Aircraft Fund

**Please note the above agencies/funds are the only ones that need to be segregated by fund.**

3. For GAAP financial reporting purposes, do not include assets less than the following limits on form DA-87:

Other equipment and furnishings	\$ 5,000
Buildings	\$ 100,000
Building improvements	\$ 100,000
Land	\$ 100,000
Land Improvements	\$ 100,000
Intangibles	\$ 250,000

4. Transferred items from other agencies and donated items must be included at estimated fair value when acquired if historical cost is not known.
5. It is the intent of the State of Kansas that all art works and historical objects are held for the purpose of exhibition to the public to further education and research. It is also our intent to preserve and protect such items to insure their availability to future generations. If any items are sold from any collection, the proceeds from such disposition are intended to be set aside for future acquisitions for the collections.
6. Only assets owned by the agency must be reported on form DA-87.
7. The beginning balance column must be the same as the ending balance previously reported on the prior year's form DA-87. Any corrections to the beginning balances must be included in the additions or deletions column.
8. The addition column must only have the FY10 additions (includes amounts from the DAFR 8460, Capital Outlay Expenditures Report, and other additions such as Master Lease Purchase Program and capital leases).
9. The deletion column must only have the items deleted during FY10.
10. Page two of form DA-87 requests operating and capital lease information required for GAAP reporting. When reviewing leases, do not include lease liabilities for copy machines, postage machines, vehicles, Master Lease Purchase Program purchases or any lease less than \$1,000,000.

Capital leases meet one of the following criteria:

- A. The lease transfers ownership of the property to the lessee by the end of the lease term.
- B. The lease contains a bargain purchase option.
- C. The lease term is equal to 75 percent or more of the estimated economic life of the leased property.
- D. The present value of the minimum lease payments at the inception of the lease, excluding executory costs, equals at lease

The State defines operating leases as any lease that does not meet one of the above criteria (A through D) and excludes copy machines, postage machines, vehicles or any lease less than \$1,000,000.

11. Consumable supplies will only be reported when greater than \$200,000.