

CAPITAL ASSETS CLOSING PACKAGES

(GAAP CLOSING PROCEDURES MANUAL – SECTIONS 3.8 – 3.11)

INSTRUCTIONS FOR SCEIS CAPITAL ASSET REPORT INFORMATION

TRANSACTION: **S_ALR_87011990**

Objective: The Capital Assets Closing Packages require several pieces of information. The Overview information is not available in SCEIS or STARS. The Capital Assets and Accumulated Depreciation Summary information is available on the Asset History Report that can be retrieved with transaction **S_ALR_87011990**. Transfers, if recorded properly in SCEIS, can be retrieved from SCEIS in this same report as a separate column. For FY10, the Additions Reconciliation of 06XX and 07XX expenditures to assets is required. The CG's Office will send you a report of these expenditures as in prior years.

Note regarding transfers of assets:

If the asset being transferred was acquired in a fiscal year prior to the fiscal year it is being transferred, both sides of the transfer will appear in the Transfers column (Transaction Type 300 on the "transfer out" side and Transaction Type 310 on the "transfer in" side).

If the asset being transferred was acquired in the same fiscal year as it was transferred, if you look at the business area and asset number that the asset was being transferred from, zeroes will appear in all columns (beginning balance, acquisitions, transfers, and retirements). On the asset record, it shows a Transaction Type of 320. If you look at the business area and asset number on the receiving side, the asset appears as an acquisition with Transaction Type of 330.

Agencies may report transfers on the closing package in the same way SCEIS treats the transfers. If acquired and transferred to another agency in the current year, no "transfer out" will be reported. Please note on your Additions Reconciliation Form that you are backing out an 06xx or 07xx expenditure because it was transferred during the year. Also, please inform the receiving agency that it was a current year acquisition. For "transfers in" where another agency has informed you that they are transferring an asset to you that was acquired in the current year, please report on the Additions Reconciliation Form that you have an asset acquisition resulting from a transfer in.

Note regarding settlement of Assets Under Construction (reclassifying Construction in Progress to completed asset):

This information will follow in an update to be disseminated by Tuesday, September 14, 2010.

Steps to run the report designed to help you prepare your Capital Assets Closing Package

Step 1: Type **S_ALR_87011990** in the main menu screen.

Step 2: Complete the following fields:

Business Area	Yours
Report Date	06/30/2010

Depreciation area **20**

Sort Variant **0001 or ZFND****

... or group totals only should be chosen and the *History sheet version* should be 0001.

****If your agency reports capital assets in GAAP governmental funds only, use Sort Variant **0001**, and all capital asset balances of all SAP funds will be combined together. If your agency reports capital assets in both GAAP governmental funds AND enterprise, internal service, or trust funds, use Sort Variant **ZFND** to show balances for each SAP fund separately.**

Click the Execute button. You will see something similar to the following:

Click the Select Layout icon , choose the **/ZCAFR_1** layout, and click the green check. (This layout is optional, but it lays out the data in columns in a format similar to the Capital Assets Summary Form and Accumulated Depreciation Summary Form.)

Step 3: You will see something like the following that shows the start of year asset cost, acquisitions, retirements, transfers, and ending cost, and the same information for accumulated depreciation. **Note that low-value assets are not to be reported on the closing package.**



BusA Bal.sh.ita	Class	APC FY start	Acquisition	Transfer	Retirement	Current APC	Dep. FY start	Dep. for year	Dep.retir.
F030 8000000	00010001 SCEIS_Land	8,701,699.49	0.00	0.00	0.00	8,701,699.49	0.00	0.00	0.00
* Bal.sh.acct APC	1802001000 LAND - (FA)	8,701,699.49	0.00	0.00	0.00	8,701,699.49	0.00	0.00	0.00
F030 8000000	00011000 SCEIS_Buildings	189,050,941.06	0.00	0.00	0.00	189,050,941.06	87,199,949.12-	3,744,413.49-	0.00
* Bal.sh.acct APC	1802005000 BUILDINGS-FA	189,050,941.06	0.00	0.00	0.00	189,050,941.06	87,199,949.12-	3,744,413.49-	0.00
F030 8000000	00013001 SCEIS_AUC IM	0.00	4,875.00	0.00	0.00	4,875.00	0.00	0.00	0.00
* Bal.sh.acct APC	1802009000 AUC-FA	0.00	4,875.00	0.00	0.00	4,875.00	0.00	0.00	0.00
F030 8000000	00014000 SCEIS_Vehicles	56,268,932.29	1,524,236.00	0.00	0.00	57,793,168.29	36,551,538.78-	9,719,390.11-	0.00
* Bal.sh.acct APC	1802010000 VEHICLES&TRANS-FA	56,268,932.29	1,524,236.00	0.00	0.00	57,793,168.29	36,551,538.78-	9,719,390.11-	0.00
F030 8000000	00014400 SCEIS_Vessels & Wate	22,055.00	0.00	0.00	0.00	22,055.00	16,872.07-	3,455.29-	0.00
* Bal.sh.acct APC	1802013000 WATERCRAFT-FA	22,055.00	0.00	0.00	0.00	22,055.00	16,872.07-	3,455.29-	0.00
F030 8000000	00015000 SCEIS_Office Equipm	311,851.83	0.00	0.00	0.00	311,851.83	255,853.54-	16,429.32-	0.00
* Bal.sh.acct APC	1802014000 OFFICE EQUIPMENT-	311,851.83	0.00	0.00	0.00	311,851.83	255,853.54-	16,429.32-	0.00
F030 8000000	00015200 SCEIS_Copy & Fax Eqp	0.00	5,933.16	0.00	0.00	5,933.16	0.00	98.88-	0.00
* Bal.sh.acct APC	1802015000 PHOTOCOPY&FAX EQPT	0.00	5,933.16	0.00	0.00	5,933.16	0.00	98.88-	0.00
F030 8000000	00015400 SCEIS_Data Proc Eqp	21,499,019.52	2,696,486.57	11,054.40	0.00	24,206,560.49	13,520,027.75-	3,005,172.24-	0.00
* Bal.sh.acct APC	1802016000 DP EQPMT-FA	21,499,019.52	2,696,486.57	11,054.40	0.00	24,206,560.49	13,520,027.75-	3,005,172.24-	0.00
F030 8000000	00015600 SCEIS_Printing Equip	342,602.54	0.00	0.00	0.00	342,602.54	128,039.98-	26,527.06-	0.00
* Bal.sh.acct APC	1802017000 PRINTING EQPT-FA	342,602.54	0.00	0.00	0.00	342,602.54	128,039.98-	26,527.06-	0.00
F030 8000000	00017200 SCEIS_Photo / AV Eq	94,617.05	0.00	0.00	0.00	94,617.05	49,195.92-	8,574.74-	0.00

Asset History Sheet

09/07 Asset History Sheet 1

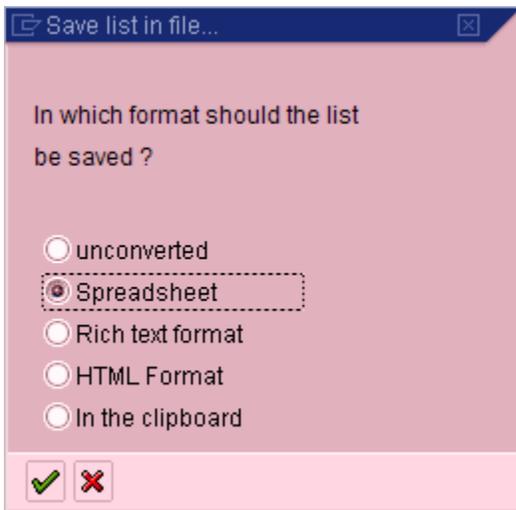
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ive 4 (13 col., wide version) (complete)

APC FY start	Acquisition	Transfer	Retirement	Current APC	Dep. FY start	Dep. for year	Dep. retir.	Dep. transfer	Accumul. dep.	Curr. bk. val.
8,701,699.49	0.00	0.00	0.00	8,701,699.49	0.00	0.00	0.00	0.00	0.00	8,701,699.49
* A)	8,701,699.49	0.00	0.00	8,701,699.49	0.00	0.00	0.00	0.00	0.00	8,701,699.49
189,050,941.06	0.00	0.00	0.00	189,050,941.06	87,199,949.12-	3,744,413.49-	0.00	0.00	90,944,362.61-	98,106,578.45
* -FA	189,050,941.06	0.00	0.00	189,050,941.06	87,199,949.12-	3,744,413.49-	0.00	0.00	90,944,362.61-	98,106,578.45
0.00	4,875.00	0.00	0.00	4,875.00	0.00	0.00	0.00	0.00	0.00	4,875.00
* 0.00	4,875.00	0.00	0.00	4,875.00	0.00	0.00	0.00	0.00	0.00	4,875.00
56,268,932.29	1,524,236.00	0.00	0.00	57,793,168.29	36,551,538.78-	9,719,390.11-	0.00	0.00	46,270,928.89-	11,522,239.40
* TRANS-FA	56,268,932.29	1,524,236.00	0.00	57,793,168.29	36,551,538.78-	9,719,390.11-	0.00	0.00	46,270,928.89-	11,522,239.40
22,055.00	0.00	0.00	0.00	22,055.00	16,872.07-	3,455.29-	0.00	0.00	20,327.36-	1,727.64
* T-FA	22,055.00	0.00	0.00	22,055.00	16,872.07-	3,455.29-	0.00	0.00	20,327.36-	1,727.64
311,851.83	0.00	0.00	0.00	311,851.83	255,853.54-	16,429.32-	0.00	0.00	272,282.86-	39,568.97
* EQUIPMENT-	311,851.83	0.00	0.00	311,851.83	255,853.54-	16,429.32-	0.00	0.00	272,282.86-	39,568.97
0.00	5,933.16	0.00	0.00	5,933.16	0.00	98.88-	0.00	0.00	98.88-	5,834.28
* FAX EQPT	0.00	5,933.16	0.00	5,933.16	0.00	98.88-	0.00	0.00	98.88-	5,834.28
21,499,019.52	2,696,486.57	11,054.40	0.00	24,206,560.49	13,520,027.75-	3,005,172.24-	0.00	9,948.96-	16,535,148.95-	7,671,411.54
* FA	21,499,019.52	2,696,486.57	11,054.40	24,206,560.49	13,520,027.75-	3,005,172.24-	0.00	9,948.96-	16,535,148.95-	7,671,411.54
342,602.54	0.00	0.00	0.00	342,602.54	128,039.98-	26,527.06-	0.00	0.00	154,567.04-	188,035.50
* EQPT-FA	342,602.54	0.00	0.00	342,602.54	128,039.98-	26,527.06-	0.00	0.00	154,567.04-	188,035.50
94,617.05	0.00	0.00	0.00	94,617.05	49,195.92-	8,574.74-	0.00	0.00	57,770.66-	36,846.39

Step 4: You can sort, subtotal and rearrange the report just like other reports in ECC.

Step 5: Use Appendix A - STARS Subfunds and GAAP Fund Codes mailed to your agency by the CG's Office along with the STARS to SAP Fund Listing on the SCEIS website (<http://www.sceis.sc.gov/page.aspx?id=140>) to determine which SCEIS funds to report in which GAAP funds. Remember that all GAAP governmental funds are combined together and reported on a single form. Separate forms are required for each GAAP enterprise, internal service, and trust fund.

Step 6: You may save this schedule to a spreadsheet by clicking on: Systems > List > Save > Local File



When this pop-up box appears, click on *Spreadsheet* and then the green check.



Save the file where you want to in your local directory to access later, and then click on *Generate*.