

DIVISION OF ACCOUNTS AND REPORTS POLICY AND PROCEDURE MANUAL

Revision Date 04/08/03

Date Issued 07/72

Revisions marked #

Filing Number 13,001

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SUBJECT

Capital Asset Records

PURPOSE

To provide detailed instructions concerning capital asset requirements.

AUTHORITATIVE REFERENCE

K.S.A. 75-3729 K.S.A. 75-3516 K.S.A. 76-116e

GENERAL INFORMATION

K.S.A. 75-3729 provides, in part, that "...The Director of the Division of Accounts and Reports shall design, devise, and direct the use of inventory records by all state agencies to show all fixed and moveable property of the state. The record shall be based on a physical inventory and shall be charged with all subsequent purchases, manufacture of property, or other methods of acquisition and shall be reduced by all property traded in, condemned or otherwise disposed of.... The state agencies may be required to take physical inventory of such properties annually and at such times as the Director may direct...."

Forms and Deadlines

Agencies are required to submit capital asset reporting forms to the Division of Accounts and Reports by August 31st of each year. Form DA-110, Disposition of Property, may be ordered from the Division of Printing. All other capital asset reporting forms may be found on the Division of Accounts and Reports web site at: <http://da.state.ks.us/ar/forms/>. The following forms are used for capital asset reporting:

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<u>Form</u>	<u>Title</u>	<u>Deadlines and Comments</u>
DA-82	Certification of Inventory	Due to Accounts & Reports by August 31- required from all agencies
DA-83	Corrections or Additions to Capital Asset Records	Retained by agency for documentation - used to correct or add items to records
DA-84	Land (for additions or deletions)	Due to Accounts & Reports by August 31 - used to report land additions or deletions
DA-86	Buildings (for additions or deletions)	Due to Accounts & Reports by August 31 - used to report building or building improvement additions or deletions
DA-87	Capital Asset Reporting Form (for depreciation calculations)	Due to Accounts & Reports by August 31 ¹ - used to depreciate assets for GAAP ² reporting
DA-110	Disposition of Property Form	Submitted to State Surplus Property, then retained by agency for documentation - used to remove assets from records
DAFR 8460	Monthly Capital Asset Expenditure Report	Accounts & Reports sends to the agency at the closing of each month, then retained by agency for documentation - used to add assets to records
	Master List of Real Property	Maintained by Accounts & Reports based on land and buildings annual updates (Forms DA-84 and DA-86) - used for central accounting control purposes

¹ The Financial Integrity Team will return prior year ending balance confirmations to the agency by April 1st of each year.

² Generally Accepted Accounting Principles

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The universities and those agencies who produce their own Comprehensive Annual Financial Report (CAFR) are not required to return the Capital Asset Reporting Form (DA-87). Accounts and Reports will use the agency's CAFR data for the State's financial report. All other reporting forms, however, must be submitted.

The state agency owns all property purchased with State of Kansas funds and all property received as gifts. Although title to property purchased with funds from a grant or contract may not be vested in the state agency, the state agency should exercise the responsibilities of ownership for such property. Regardless of which state agency organizational unit ordered the item, the fund cited, or the particular budget expended, the principle of state ownership prevails.

State of Kansas assets should only be used in the conduct of official state business. Property may not be rented or loaned to any person or group for personal use.

AGENCY RESPONSIBILITIES

Agency Policies

Each state agency is responsible for establishing a **written** policy for safeguarding financial and physical assets and being alert to possible exposures, errors and irregularities. The agency policy should cover, at the minimum, the responsibility of the property management officer, property criteria, ownership, usage, stolen assets and disposal of property. Management must be aware of internal control weaknesses that can lead to or permit misuse, misappropriation, or destruction of assets. In addition, each state employee has stewardship responsibilities for state agency assets assigned to him/her or otherwise in their control.

Property Management Officer

Each state agency should appoint an individual to serve as the lead person regarding all asset management issues within the state agency. This person is responsible for distributing all statewide and agency-specific asset management policies throughout the state agency and conducting the agency's annual physical inventory. Whenever possible, to achieve separation of duties, each agency should assign a separate person to audit the completed capital asset list for additions, deletions, and adjustments, including location changes, to determine that all items are properly accounted for.

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On-site visits by Accounts and Reports will be scheduled for the purpose of performing random sample observation of capital asset records. Agencies should maintain records in such a manner as to facilitate the physical verification of capital asset items. Annual detail capital asset listings by property number should be kept on file at the agency.

Property Numbers

Permanent property numbers should be assigned and affixed to all capital items with a unit cost of \$5,000 or more when the item is received. Care should be taken to insure that the property number attached to each item corresponds to the number assigned to it on the capital asset listing. Decals can be ordered both pre-numbered and unnumbered through the Department of Social and Rehabilitation Services "Catalogue of Blind and Handicapped Made Products".

Disposal of Property

State agency property must be disposed of in accordance with State Surplus Property policies and procedures, and under the direction of the agency Property Management Officer. Agencies may obtain a copy of the State Surplus Property Program Policy and Procedure Manual by contacting State Surplus Property. Detailed completion instructions for Distribution of Property Form (DA-110) may be found later in this filing.

Stolen Assets

An employee discovering the theft of property must report the theft to his/her supervisor. This is to be done as soon as possible, but no later than three days from the date of discovery. The supervisor should then notify the property management officer immediately. It is the responsibility of the property management officer to report the theft to the appropriate law enforcement agency.

Small Dollar Amount Assets

Only items with a cost of \$5,000 or more and with a useful life exceeding one year are reported on the capital asset listing for the agency. However, the state agency also has a responsibility to safeguard all other assets including desirable items such as calculators, cameras, recorders, power tools, office machines, notebook computers, software, weapons, etc. The property management officer, or designee, is responsible for ensuring these and similar assets are not simply "lost" over time, and that they are disposed of in accordance with State Surplus Property rules and procedures.

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Asset Collections

Frequently agencies have historical treasures, art, or book collections. Although agencies are required to maintain accurate control of these items, the collections will not be reported for GAAP.

In addition, pursuant to K.S.A. 76-116e, no other law of the State relating to obsolete condemned or surplus property shall apply to any trade or sale made from designated collections. The State has adopted a policy that these collections will be held for the purpose of exhibition to the public to further education and research. It is the State's intent to preserve and protect such items to ensure their availability to future generations. If any items are sold from any collection, the proceeds from such disposition shall be set aside for future acquisitions for the collections.

COMPLETION OF CAPITAL ASSET RECORDS

Items Included

Pursuant to K.S.A. 75-3516, the director of Accounts and Reports must maintain a master list of real property owned by the state regardless of the cost or value. The records must include the acreage, location by city and county, a brief legal description and the use and purpose of each lot, tract or parcel of land held by a state agency. Instructions for submission of Master List of Real Property reports are included later in this filing.

All items received by June 30 of the fiscal year, whether paid for or not, should be included on the annual capital asset list listing for that year. This would include all purchases reflected on the Capital Outlay Reports (DAFR 8460) for July through June of the fiscal year. Any items received by June 30 and not included on the Capital Outlay Reports (not paid for until the next fiscal year) should still be listed on the capital asset list with a notation that payment has not yet been made.

All fixed and moveable property with a unit cost of \$5,000 or more and an expected serviceable life of longer than one year should be listed separately in property number order on the annual capital asset list. Any item belonging to the state, no matter how acquired, whether purchased, manufactured, transferred from another agency, acquired as a gift or as surplus which fits within the above definition should be included on the annual capital asset list.

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Items traded in, transferred to other agencies, stolen, or otherwise disposed of as of June 30, should not appear on the capital asset list. Form DA-110, Disposition of Property, or Form DA-83, Corrections or Additions to Capital Asset Records will be on file at the agency to document the disposition of these items. An exception to this general rule would be items picked up by State Surplus Property and not yet sold as of June 30. The date of the sale would determine the fiscal year the item should be deleted from capital asset list. Complete expenditure subobject code information may be found in the Division of Accounts and Reports Policy and Procedure Manual, Filing Number 7,002.

Reporting Requirements

The following table summarizes the dollar limits for Accounts and Report's various reporting needs.

<u>Asset</u>	<u>Cost</u>	<u>³Appears on DAFR 8460</u>	<u>Reported on DA-87</u>	<u>Reported on Master List of Real Property</u>
Equipment	less than \$5,000	no	no	no
Equipment	equal to or greater than \$5,000	yes	yes	no
Buildings	less than \$5,000	no	no	optional
Buildings	equal to or greater than \$5,000 and less than \$100,000	no	no	yes
Buildings	equal to or greater than \$100,000	yes	yes	yes
Building Improvements	less than \$5,000	no	no	optional
Building Improvements	equal to or greater than \$5,000 and less than \$100,000	no	no	yes
Building Improvements	equal to or greater than \$100,000	yes	yes	yes
Land	less than \$100,000	no	no	yes

³ Expenditures in the 4000 series object code which end in 0 will appear on the DAFR 8460 report (4XX0).

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Land	equal to or greater than \$100,000	yes	yes	yes
Land Improvements	less than \$100,000	no	no	yes
Land Improvements	equal to or greater than \$100,000	yes	yes	yes

When determining the appropriate object code classification the agency should consider the cost of the entire project, rather than each payment or vendor separately. Professional judgement should be used by the agency to determine if an improvement is a normal maintenance repair or an improvement. Normal maintenance repairs are not GAAP reportable, regardless of the cost. Generally, an addition or improvement either enhances the asset's functionality (effectiveness or efficiency) or extends the assets useful life.

Capital Asset Record Requirements

Each item on your capital asset list should be assigned to a designated individual. In most cases, this would be the user of the item. For items used by several individuals, the item should be assigned to a responsibility center, either by location or department. All employees should be made aware that they are responsible for the items placed under their care. Each person should report all capital asset transactions to the Property Management Officer at your agency.

The following data is required on the agency's reportable capital assets listing:

1. **Property Number** – Required numeric field.
2. **Expenditure Subobject Code** – Required field. Identifies the expenditure classification of the item.
3. **Fund** – Required four digit field that represents the fund the item was purchased from.
4. **City Code** – Required three digit alpha field as indicated in the Standard City Code list on Appendix C.
5. **Source Code** – Required two digit field on Appendix A.
6. **Date of Acquisition** – Required field reflecting the month and year the item was acquired. (MM YYYY)

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7. **Cost** – Required field that shows the total cost of the item. Cost may be shown to include cents, or rounded up to the nearest even dollar. Cost refers to the net cash paid (cost less discount) including all future payments for the item, freight, postage, and amount allowed for a trade-in or any credit memo applied to the purchase. Each item must have a cost value assigned. In the absence of actual cost data, an estimated cost should be assigned.

For gifts, the fair market value of the item at the time given should be used. Items manufactured by the agency should also be reported at their fair market value.

8. **Description** – Common name of the item (microcomputer, copier, etc.), manufacturer, model number and serial number. For land, an abbreviated legal description should be included. For buildings, include the name of the building and the type of construction.
9. **Sequence Number** – This field should contain the sequential number assigned to each item on your annual capital asset report starting with the number 1 for the first item on the first page and ending with the number that represents the last item appearing on the report. If your agency has 1,000 items costing \$5,000 or more, the last sequence number to appear on your report would be the number 1,000.

10. Additional fields may be added to the records at the agency's discretion.

CAPITAL ASSET REPORTING FORM DA-87 INFORMATION

Commodities

Commodities are defined as supplies and materials, including consumable supplies and materials and parts purchased for equipment repair and maintenance performed by state personnel. Commodities purchased for future uses that are on hand at June 30 should be inventoried by the agencies every year. For GAAP purposes, agencies will report the commodity balance only if greater than \$200,000 using Form DA-87.

Lease Purchase

Section IX on the Annual Capital Asset Reporting Form (DA-87) requests lease liability information required for GAAP reporting. When reviewing leases, do not include lease liability for copy machines, postage machines, or vehicles. In addition, do not include a capital lease in which the present value of the lease payments is less than \$1,000,000 per

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lease. When applying the \$1,000,000 threshold, the lease should be classified as either operating or capital. 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 least 90 percent of the fair value of the leased property.

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The State of Kansas defines operating leases as any lease that does not meet one of the above criteria (A through D). Operating leases with total lease payments greater than \$1,000,000 over the lease life will be disclosed (footnoted).

Fund Reporting

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 Form (DA-87) for these funds separately from the rest of the agency's assets. Most agencies will not be required to separate assets by fund on the Capital Asset Report Form (DA-87). GAAP internal service funds may be found on Accounts and Reports web site at <http://da.state.ks.us/ar/forms/> with the Capital Asset Report Form (DA-87).

It is recognized that state agencies may not be able to accurately identify the appropriate funding notation for all previously purchased or transferred capital outlay items. The agency should review its fund structure and make a good faith effort to identify the appropriate funding and use a "best judgment" approach in assigning fund notations to these items. For transferred items, the items should be assigned to the fund which would have been used had the item been purchased by your agency.

Capital Gain/Loss on Sale of Assets

Capital gain/loss on the sale of assets will only be reported on the Comprehensive Annual Financial Report if greater than \$500,000. This information will be reported on the annual Capital Asset Reporting Form (DA-87).

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INFORMATION FOR DISPOSITION OF PROPERTY

Information regarding how to dispose of specific types of assets or commodities may be found on the State Surplus Property Program Policy and Procedure Manual. Instructions for Disposition of Property form DA-110 is below.

Agency Submission Instructions for DA-110

1. Complete the three-part Form DA-110 detailing the disposition request.
2. Obtain agency approval signatures authorizing the disposition request.
3. Detach and retain the agency file copy (bottom copy) of the form.
4. Submit the two remaining copies of the disposition request to the Department of Corrections, State Surplus Property Center, Forbes Field, P.O.Box 19226, Topeka, Kansas 66619-0226.
5. For trade-ins, in addition to submitting the Form DA-110 copies to State Surplus Property, attach a photocopy of the Form DA-110 forms to a completed Form DA-100 (Purchase Requisition) and submit to the Department of Administration, Division of Purchases.
6. If the property is being transferred to another state agency, Form DA-83 should be used and a photocopy should be sent to the state agency to which the property is being transferred.

Form Completion Instructions for DA-110

The three part Form DA-110 set is prepared by the initiating agency to request authorization for the disposition of agency property. The agency completes the form as instructed below except where noted. Additional forms may be used as needed.

1. **Agency No.:** Three digit agency number and two digit division number as assigned in the Central Chart of Accounts.
2. **Agency Disposition No.:** Unique sequential number assigned by the agency to identify the disposition request.
3. **Contact Person:** Name of the employee responsible for the viewing and maintenance of the items listed on Form DA-110.

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4. **Phone Number:** The 10-digit telephone number where the contact person can be reached during normal business hours.
 5. **Agency Name:** The submitting state agency name.
 6. **Agency Division:** The state agency division or other unit name, when appropriate.
 7. **Property Number:** Property number as recorded in the agency capital asset records and affixed to the property.
 8. **Sub Obj Code:** Subobject code for the property as recorded in the agency capital asset records and defined this filing. (Length - 4 digits).
 9. **Inv Src:** Asset source code as recorded in the agency capital asset list and this filing. (Length -2 digits).
 10. **Date Acquired (mm/yy):** Date the property was acquired as recorded in the agency capital asset list.
 11. **Cost:** The acquisition cost of the property as recorded in the agency capital asset records.
 12. **Description:** A complete description of the property including the common name of the item, manufacturer, model number, serial number, dimensions, color, agency assigned present value or other related identifying information. (Note: A complete description of the property will expedite processing of the disposition request.)
 13. **Present Value:** For Kansas State Surplus Property use only. Kansas State Surplus Property will determine the present value of each item listed on the Form DA-110, Disposition of Property. (See Surplus Property Manual, Page 5, Part VI, B1.)
 14. **Condition Code:** The code best describing the condition of the property from the condition codes listed in the lower left corner of the form. The definition of each code is as follows:
 1. In working condition: The property is in working condition.
 2. Not working - serviceable: The property is not working, but could be repaired and made serviceable.
 3. Not working - not serviceable: The property is not working and cannot be repaired or the cost to repair is prohibitive to the agency.

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4. Obsolete - working: The property is in working condition, but is considered obsolete for agency use.

5. Obsolete - not working: The property is not in working condition and is considered obsolete for agency use.

6. Lost or stolen - FY: If the property has been reported either lost or stolen, enter the fiscal year the loss or theft was discovered in the space provided to the right of the code.

7. Other: Other conditions not listed above (please describe in the space provided).

15. Disposition Code - Agency: The code indicating the property disposition being requested by the agency from the disposition codes listed in the lower center portion of the form. All disposition methods must receive prior approval by State Surplus Property. The definition of each code is as follows:

1. Trade-in: The property will be traded-in towards acquisition of other property. For trade-ins, a photocopy of the completed and approved Form DA-110 must be attached to the completed Form DA-100 (Purchase Requisition) and submitted to the Department of Administration, Division of Purchases.

2. Sell used (by agency): The agency is requesting authorization to sell the property. Enter the name of the prospective purchaser and the dollar amount offered in the explanation and remarks section of the form (only for items with a present value more than \$500, as determined by Kansas State Surplus Property).

3. Sell used (by State Surplus Property): The agency is requesting State Surplus Property to sell the property.

4. Request local disposition authority: After local disposition is authorized by State Surplus Property, the agency must choose one of the methods listed below to dispose of the property. An approved copy of the Form DA-110 should be retained in the agency files, indicating which of the disposal methods was selected. Agencies are not required to notify State Surplus Property of which disposal method was selected.

a. Cannibalize usable parts for repair of like items, placing unserviceable residue in scrap pile, if the agency has an appropriate place to accumulate scrap for future use.

b. Property may be burned, if allowed at agency location.

c. Dispose of at authorized landfill.

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- d. Dispose of by selling to the highest sealed bid received.
 - e. Dispose of at public auction.
 - f. Dispose of by highest phone bid (minimum of three bids recommended).
 - g. Dispose of as trash (by normal trash removal procedures).
 - h. Donated to non-profitable entities, designated as 501(C)3 under federal tax code, or those entities eligible to participate in the Federal Surplus Property program (only for those items with a present value less than \$500, as determined by Kansas State Surplus Property).
16. **Other:** Other dispositions not listed above (please describe in the space provided).
17. **Disposition Code** - Kansas State Surplus Property (KSSP) use only: Disposition code entered by State Surplus Property personnel indicating the authorized disposition of the property.
18. **Explanation or Remarks:** Space provided for additional information as needed to support the disposition request.
19. **Accounting Information:** For all items listed on Form DA-110, please provide the fund, Fiscal Year, index, and PCA codes to be used when recording the receipt of disposal proceeds at the State Treasurer. If more than one funding line is needed, or if proceeds are to be deposited in various funds, please indicate the funding for each property immediately below the item description.
20. **Signature of Agency Employee:** Signature and date signed by agency employee submitting the request to dispose of the property.
21. **Signature of Agency Authorized Employee:** Signature and date signed by an agency employee authorized to sign payment vouchers indicating review and approval of the disposition request.
22. **Signature of Kansas Correctional Industries Director or Designee (KSSP use only):** Signature and date signed by the Director of Kansas Correctional Industries, or Designee, indicating review and approval of Form DA-110.

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INFORMATION FOR MASTER LIST OF REAL PROPERTY

Designated State Agency Personnel

The Master List of Real Property should include all land, regardless of cost, and buildings or building improvements \$5,000 or more. It will be up to the agency's discretion to determine if improvements less than \$5,000 are added to the Master List of Real Property. A printout of land and buildings owned by the agency will be sent by Accounts and Reports by April 1st each year. The agency should review the land and building printout for errors and make corrections, deletions, additions, or adjustments on forms DA-84 and DA-86. The agency should then return the printout, along with DA-84's and DA-86's to Accounts and Reports.

Use of Forms DA-84 and DA-86

1. To add new property number - Complete all columns.
2. To delete number - Fill in property number only of the item to be deleted with the work "Delete" directly after it. (DA-110 should be submitted in explanation of all real property disposed of.)
3. To change property number - Delete old number, add new number (No. 2 and 1 above).
4. To make changes - To change any other item on a particular property number, fill in the property number followed by the new information under the proper heading. Items which appear correctly on the printout mailed to the agency should not be typed on Form DA-84 and DA-86. For example, if \$6,000 of improvements have been added in the current fiscal year to a building originally costing \$10,000, the Form DA-86 should appear with all columns blank except "Property Number" and "Cost" (cost will show \$16,000.00).

Form DA-84 Land - Description of Fields

1. **Property number** - Six digit numeric field.
2. **County code** - Two character alpha field (See Appendix B for county codes).
3. **Sec. No.** - Two digit numeric field. Section in which property is located.
4. **Twp. No.** - Three digit numeric field. Township in which property is located.
5. **Range No.** - Three digit numeric field. Range in which property is located.

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6. **Address** - Location of property
 - a. **Street** - Twenty-five character alpha/numeric field.
 - b. **City** - Three character alpha field. (See Appendix C for city codes.)
7. **Acres** - Nine digit numeric field (XXXXXX.XXXX)
8. **Source Code** - Two digit number field (See appendix A for source codes.)
9. **Date Acquired**
 - a. **Month** - Two digit numeric field.
 - b. **Year** - Four digit numeric field
10. **Cost** - Thirteen digit numeric field
11. **Land Use Code** - One character alpha field - see below.
 - A **Agricultural Property** - Further specified as irrigated cropland, non-irrigated cropland, or pasture/rangeland.
 - C **Commercial Property** - Including vacant lots within city limits.
 - U **Unimproved Land** - Land not suitable for agricultural purposes.
 - O **Other** - A description of the use of the land is to be included in the description column on the listing.
12. **Brief Legal Description** - Fifty character alpha/numeric field.

Form DA-86 Building and Improvements - Description of Fields

1. **Property Number** - Six digit numeric field.
2. **Building Reference Number** - Three digit numeric field - necessary to link together a building and all improvements pertaining to that building.
3. **Related Land Property Number** - Six digit numeric field - necessary to link together a building and the property number of the land on which it is located.
4. **Address** - Location of property
 - a. **Street** - Twenty-five character alpha/numeric field.
 - b. **City** - Three character alpha field. (See Appendix C for city codes.)

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5. **Source Code** - Two digit numeric field (See Appendix A for source codes)

6. **Date Acquired**

- a. **Month** - Two digit numeric field.
- b. **Year** - Four digit numeric field

7. **Cost** - Thirteen digit numeric field

8. **Description** - Fifty character alpha/numeric field.

CONTACT SOURCES

Questions regarding DA-82 Certification of Inventory, DA-83 Corrections or Additions to Capital Asset Records, DA-84 Land (for additions or deletions), DA-86 Building (for additions or deletions), DAFR 8460 Monthly Capital Asset Expenditure Report, or Master List of Real Property should be directed to:

Division of Accounts and Reports
Central Accounting Services Section
Audit Services Team

Questions regarding Capital Asset Reporting Form (DA-87) or GAAP Reporting Issues should be directed to:

Division of Accounts and Reports
Central Accounting Services Section
Financial Integrity Team

Questions regarding DA-110 Disposition of Property Form should be directed to:

State Surplus Property
Dept. of Corrections

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APPENDICES

Appendix A - Standard Source Codes

- 00 Appeared on the capital asset records prior to fiscal year 1964
- 01 Purchased new
- 02 Purchased used
- 03 Gift to agency
- 04 Purchased from Surplus Property
- 05 Transferred at no cost from another agency
- 07 Purchased with local "Stores" funds
- 09 Manufactured by agency
- 11 Purchased new with federal funds
- 12 Purchased used with federal funds
- 13 Gift – Federal excess property
- 14 Purchased from state or federal surplus property with federal funds
- 16 Purchased with federal funds prior to 12/72
- 19 Manufactured by agency with federal funds
- 21 Purchased new with local funds
- 22 Purchased used with local funds
- 24 Purchased from state or federal surplus property with local funds
- 29 Manufactured by agency with local funds
- 31 Federal aid participation purchase of new equipment
- 32 Federal aid participation purchase of used equipment

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Appendix B - County Abbreviations

AL	Allen	GW	Greenwood	PN	Pawnee
AN	Anderson	HM	Hamilton	PL	Phillips
AT	Atchison	HP	Harper	PT	Pottawatomie
BA	Barber	HV	Harvey	PR	Pratt
BT	Barton	HS	Haskell	RA	Rawlins
BB	Bourbon	HG	Hodgeman	RN	Reno
BR	Brown	JA	Jackson	RP	Republic
BU	Butler	JF	Jefferson	RC	Rice
CS	Chase	JW	Jewell	RL	Riley
CQ	Chautauqua	JO	Johnson	RO	Rooks
CK	Cherokee	KE	Kearny	RH	Rush
CN	Cheyenne	KM	Kingman	RS	Russell
CA	Clark	KW	Kiowa	SA	Saline
CY	Clay	LB	Labette	SC	Scott
CD	Cloud	LE	Lane	SG	Sedgwick
CF	Coffey	LV	Leavenworth	SW	Seward
CM	Comanche	LC	Lincoln	SN	Shawnee
CL	Cowley	LN	Linn	SD	Sheridan
CR	Crawford	LG	Logan	SH	Sherman
DC	Decatur	LY	Lyon	SM	Smith
DK	Dickinson	MN	Marion	SF	Stafford
DP	Doniphan	MS	Marshall	ST	Stanton
DG	Douglas	MP	McPherson	SV	Stevens
ED	Edwards	ME	Meade	SU	Sumner
EK	Elk	MI	Miami	TH	Thomas
EL	Ellis	MC	Mitchell	TR	Trego
EW	Ellsworth	MG	Montgomery	WB	Wabaunsee
FI	Finney	MR	Morris	WA	Wallace
FO	Ford	MT	Morton	WS	Washington
FR	Franklin	NM	Nemaha	WH	Wichita
GE	Geary	NO	Neosho	WL	Wilson
GO	Gove	NS	Ness	WO	Woodson
GH	Graham	NT	Norton	WY	Wyandotte
GT	Grant	OS	Osage		
GY	Gray	OB	Osborne		
GL	Greeley	OT	Ottawa		

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Appendix C - Standard City Codes

Abilene	ABL	Calista	CAL	Easton	ETN
Alma	ALM	Caney	CAN	Edson	EDN
Almena	ALN	Canton	CNT	Edwardsville	EDW
Almera	ALR	Centralia	CEN	Effingham	EFF
Americus	AME	Chanute	CHT	El Dorado	ELO
Andover	AND	Chapman	CHP	Elkhart	ELK
Anthony	ANH	Chautauqua	CHA	Ellenwood	ELD
Arkansas City	ARK	Cheney	CHE	Ellis	ELL
Arlington	ARL	Cherryvale	CHV	Ellsworth	ELS
Ashland	ASH	Chetopa	CTP	Elwood	ELW
Atchison	ATH	Cheyenne Bottoms	CHB	Emporia	EMP
Athol	ATL	Cimarron	CIM	Englewood	ELG
Attica	ATT	Clafin	CLA	Enterprise	ENT
Atwood	ATW	Clay Center	CYC	Erie	ERI
Augusta	AUG	Clyde	CLY	Eureka	EUR
		Coffeyville	COF	Everest	EVT
Baldwin	BLD	Colby	COB		
Barnes	BAR	Coldwater	CWT	Farlington	FAR
Baxter Springs	BXS	Columbus	COL	Fort Dodge	FTD
Bazine	BAZ	Concordia	CON	Fort Riley	FTR
Belleville	BLV	Conway Springs	CWS	Fort Scott	FTS
Beloit	BLT	Coolidge	COO	Franklin	FRN
Belpre	BEL	Corning	COR	Fredonia	FRE
Benington	BEG	Cottonwood Falls	COT	Frontenac	FRO
Benton	BEN	Council Grove	CLG		
Berryton	BER	Courtland	COU	Galena	GAL
Blue Mound	BLM	Crestline	CTL	Garden City	GDN
Blue Rapids	BLR	Cullison	CUL	Garnett	GAR
Boicourt	BCT	Cunningham	CUN	Girard	GIR
Bonner Springs	BON			Glen Elder	GLE
Brewster	BRW	Denton	DNT	Goodland	GDL
Bronson	BRO	Derby	DBY	Gore	GOR
Brownell	BNL	Dighton	DIG	Gorham	GHM
Buhler	BUH	Dodge City	DGE	Gove	GOV
Burlington	BUR	Douglass	DOU	Grainfield	GRA
Bushton	BUS	Downs	DOW	Grantville	GRT
		Drexel, Missouri	DRX	Great Bend	GTB
Caldwell	CDL			Greensburg	GRE

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Gridley	GRD	Junction City	JTC	Maple City	MPC
Gupton	GUP			Maple Hill	MPH
Gypsum	GYP	Kansas City, Kansas	KCK	Marion	MAR
		Kansas City, Missouri	KCM	Marquette	MAQ
Halstead	HAS	Kingman	KIG	Marysville	MRY
Hanford	HFD	Kingsdown	KIN	Mayetta	MAY
Hanover	HAN	Kinsley	KNS	McDonald	MCD
Hanston	HST	Kiowa	KWA	McPherson	MCP
Hardtner	HDT	Kirwin	KRN	Meade	MDE
Harper	HAR			Medicine Lodge	MEL
Hartford	HTF	La Crosse	LAC	Melvern	MVN
Harveyville	HRV	Lacygne	LCN	Meriden	MEI
Haven	HAV	Lakin	LAK	Merriam	MER
Hays	HAY	Lansing	LAN	Milford	MIL
Haysville	HAL	Larned	LAR	Minneapolis	MIN
Herington	HER	Lawrence	LAW	Minneola	MIA
Herndon	HDN	Leavenworth	LVW	Mission	MIS
Hesston	HES	Lebanon	LBN	Moline	MOL
Hiawatha	HIA	Lecompton	LEC	Montezuma	MON
Highland	HIG	Lenexa	LEN	Morland	MOR
Hill City	HIL	Leoti	LEO	Morrowville	MRV
Hillsboro	HBO	Lewis	LEW	Mound City	MDC
Hillsdale	HID	Liberal	LIB	Mound Valley	MDV
Hoisington	HOI	Lincoln	LIN	Mulvane	MUL
Holton	HOL	Lindsborg	LNS		
Horton	HOR	Louisburg	LOU	Neodesha	NEO
Howard	HOW	Lucas	LUC	Ness City	NEC
Hoxie	HOX	Lyndon	LYD	Newton	NEW
Hugoton	HGT	Lyons	LYN	Norcatour	NCR
Humbolt	HUM			Norton	NOR
Hutchinson	HCH	Maize	MAZ		
		Manhattan	MAN	Oakley	OKL
Independence	IND	Manhattan Agr. Farm	AGF	Oberlin	OBL
Iola	IOA	Manhattan Ash. Farm	MAF	Ogallah	OGA
		Manhattan Fish Farm	MFH	Olathe	OLH
Jamestown	JAM	Manhattan Plty. Farm	PLE	Opolis	OPL
Jetmore	JET	Manhattan Turkey Farm	PLT	Osage City	OSC
Johnson	JHN	Mankato	MKO	Osawatomie	OSW

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Osborne	OSB	Sedan	SED	Vassar	VAS
Oskaloosa	OSK	Selden	SDN	Victoria	VIC
Oswego	OWG	Seneca	SEN		
Ottawa	OTA	Severy	SEV	Wadsworth	WAD
Overland Park	OVP	Sharon Springs	SSP	Wakeeney	WAK
		Shawnee Mission	SNM	Wakefield	WKF
Palco	PAL	Silver Lake	SVL	Wamego	WMG
Paola	PAO	Sitka	SIT	Washington	WAS
Parsons	PAR	Smith Center	SMC	Waterville	WTR
Paxico	PAX	Solomon	SOL	Wathena	WAT
Phillipsburg	PLB	South Haven	SHN	Weir	WEI
Pittsburg	PTG	St. Francis	STF	Wellington	WEL
Plains	PLN	St. John	STJ	Wellsville	WVL
Plainville	PLA	St. Joseph	SAJ	Weskan	WSN
Pleasanton	PTN	St. Marys	STM	Westmoreland	WES
Powhattan	PHN	St. Paul	STP	Westphalia	WSP
Pratt	PRT	Stafford	STA	White City	WTC
Prescott	PRE	Sterling	STR	Wichita	WIC
Pretty Prairie	PRP	Stilwell	STL	Winfield	WIN
Protection	PRO	Stockton	STK		
		Stull	STU	Yates Center	YAC
Quinter	QUI	Sublette	SUB		
		Summerfield	SMF		
Reading	RDG	Sylvan Grove	SYG		
Republic	REP	Syracuse	SYC		
Reserve	RES				
Richmond	RCH	Tonganoxie	TNX		
Rolla	ROL	Topeka	TOP		
Rossville	ROS	Toronto	TOR		
Roxbury	ROX	Treece	TRE		
Russell	RUS	Tribune	TRI		
		Troy	TRY		
Sabetha	SAB				
Salina	SAL	Ulysses	ULS		
Satanta	SAT	Utica	UTC		
Savonburg	SAV				
Scandia	SCA	Valley Center	VAC		
Scott City	SCC	Valley Falls	VAF		