

# Capital Asset NCAS Entries for Primary Government Funds

## (GASB 5100)

1. You will need to record your June 30, 2017 balances in NCAS for all capital assets. These balances will be obtained from the ASSETSUM section of the report titled, FA Capital Asset Activity, located in xptr. You will use the balances in the Ending Balance column.

DATE: 7/22/2016		STATE OF NORTH CAROLINA								PAGE: 7	
REPORT: ASSETSUM		PRELIMINARY CAPITAL ASSETS SUMMARY ACTIVITY LIST									
		FOR FISCAL YEAR: 2016									
COMPANY:		C-FA-CAPITAL-ASSET-ACTIVITY									
ACCT	BEGINNING BALANCE	ASSET ADDITIONS	ASSET ADJUSTMENTS	ASSETS TRANSFER IN	ASSETS TRANSFER OUT	PRIOR YEAR ADDITIONS	ASSET RETIREMENTS	COMPUTED END BALANCE	ENDING BALANCE	DIFFERENCE	
7000	609,593.85	0	0	0	0	0	0	609,593.85	609,593.85	0	
7100	49,966,234.61	0	0	0	0	0	39,358.00	49,926,876.61	49,926,876.61	0	
7290	73,678.51	0	0	0	0	0	0	73,678.51	73,678.51	0	
7310	98,891.85	0	0	0	0	0	5,146.75	93,745.10	93,745.10	0	
7320	17,678,799.17	516,057.18	0	0	-49,288.33	439,967.95	2,445,144.92	16,140,391.05	16,140,391.05	0	
7330	811,668.73	23,954.00	0	0	-159,306.29	0	141,836.59	534,479.85	534,479.85	0	
7530	180,566.66	0	0	0	0	0	19,085.58	161,481.08	161,481.08	0	
TOTAL	69,419,433.38	540,011.18	0	0	-208,594.62	439,967.95	2,650,571.84	67,540,246.05	67,540,246.05	0	

**NOTE:** your construction in progress (CIP), computer software in development (CSID) and patents in development (PID) balances are not in FAS. These balances will be obtained from your separately maintained records for these assets.

Here are a few items to be aware of when recording your entry in NCAS:

- a. Use 6/30/17 effective date.
- b. Use a 31 doc ID.
- c. Use a 31 accounting rule.
- d. Debit (DR) all of your assets.
- e. Use 340000 – Investment in Property account as your credit (CR) offset.

2. Asset accounts used in NCAS are available on the OSC website at the link below:

<https://www.osc.nc.gov/127xxx-capital-assets>

# EXAMPLE OF CAPITAL ASSET ENTRY:

## BUDGETARY CONTROL ENTRY

Budget Code:

TYPE OF ENTRY:	
JOURNAL VOUCHER	<input checked="" type="checkbox"/>
BUDGET TRANSFER	<input type="checkbox"/>
BUDGET CREATION	<input type="checkbox"/>
ENCUMBRANCE ADJ	<input type="checkbox"/>
COMMITMENT ADJ	<input type="checkbox"/>

DOCUMENT ID: 1 4 3 1 0 0 1

Page 1 of 1

APP CODE:

GL EFFECTIVE DATE: 0 6 3 0 1 7

TOTAL DEBITS: \$ 67,640,246.05

DATA TYPE CODE: 2

TOTAL CREDITS: \$ 67,640,246.05

CLOSED PERIOD ADJ:

Data Type 1 Total \$

Line #	COMPANY	ACCOUNT	CENTER	AMOUNT	DR CR	LINE DESCRIPTION	ACCT RULE
1	1401	127000	1000	609,593.85	DR	land	31
2	1401	127100	1000	49,926,876.61	DR	building	31
3	1401	127290	1000	73,678.51	DR	other structures	31
4	1401	127310	1000	93,745.10	DR	furniture	31
5	1401	127320	1000	16,140,391.05	DR	equipment	31
6	1401	127330	1000	534,479.85	DR	motor vehicles	31
7	1401	127530	1000	161,481.08	DR	computer software	31
8	1401	127800	1000	100,000.00	DR	cip	31
9	1401	340000	1000	67,640,246.05	CR	investment in property	31
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							

JUSTIFICATION: To record June 30, 2017 capital asset balances in NCAS

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_

Approved by: \_\_\_\_\_ Date: \_\_\_\_\_

- All entries must be recorded in NCAS by the date your CAFR package is due.

# EXAMPLE OF COMPLETED WORKSHEET 201 IN CAFR PACKAGE:

Office of the State Controller  
2017 CAFR Worksheets  
CHANGES IN CAPITAL ASSETS (201)

**NA - State Health Plan**

GASB Fund No: 5100

Agency No: 14  
 Agency Name: Office of the State Controller  
 Preparer/Phone: \_\_\_\_\_  
 Email: -

*Place cursor over cell D17 to view comment.*

Description	Balance July 1, 2016 A	Prior Year Asset Adjustments B	Current Year Assets Transferred C	Current Year Assets Transferred Out D	Additions		Retirements G	Decrease In CIP (Column must Net to Zero) H	Balance June 30, 2017 I
					Purchased Additions E	Donated Additions F			
<b>Capital assets, non-depreciable:</b>									
1. Land and permanent easements	609,593.85								609,593.85
2. Art, literature, and artifacts									
3. Construction in progress									
3a. Computer software in development									
3b. Patents in development									
3c. Other intangible assets									
<b>Capital assets, depreciable:</b>									
4. Buildings	49,966,234.61						(39,358.00)		49,926,876.61
5. Machinery and equipment	18,589,359.75	439,967.95		(208,594.62)	540,011.18		(2,592,128.26)		16,768,616.00
6. Art, literature, and artifacts									
7. General infrastructure	73,678.51								73,678.51
8. NC DOT Highway Network									
8a. NC Toll Road System									
9. Computer software	180,566.66						(19,085.58)		161,481.08
10. Patents									
11. Other intangible assets									
<b>Total Capital Assets</b>	<b>69,419,433.38</b>	<b>439,967.95</b>		<b>(208,594.62)</b>	<b>540,011.18</b>		<b>(2,650,571.84)</b>		<b>67,540,246.05</b>

**Worksheet 430BTA must be completed**