

## **Forms A and B Summary of Assets Under Capital Lease, Intragovernmental and Non-Federal**

### **Intragovernmental**

Within the federal government.

### **Non Federal**

Outside the federal government.

### **Beginning Balance (Gross)**

The beginning balance (Gross) is automatically populated from the ending balance (Gross) reported in the prior fiscal year, (no deduction for depreciation or amortization). If the beginning balance is incorrect, adjustments should be reported in the "prior period adjustment" column.

### **Acquisitions**

The total dollar value of leased assets received during the current fiscal year to date.

### **Transfers-in**

The total dollar value of leased assets transferred in during the current fiscal year to date. Transfers within the DON should be eliminated for DCI reporting purposes.

### **Sales**

Generally is not applicable when reporting capital leases.

### **Disposals**

Generally is not applicable when reporting capital leases.

### **Transfers-out**

The dollar value of leased assets transferred out during the current fiscal year to date. Transfers within the DON should be eliminated for DCI reporting purposes.

### **Revaluation**

The dollar value of changes due to revaluation of leased assets during the current fiscal year to date.

### **Prior Period Adjustment**

The dollar value of changes in leased assets necessary to correct error(s) in prior period reporting or to reflect changes in accounting policy. If data is entered in this field, an explanation in the narrative section is required.

### **Ending Balance (Gross)**

The Lease balance at the end of the current reporting period. The ending balance will be calculated based on data entered in the form. To perform the calculation, enter your data, then click on the save button at the bottom of the page. When you re-enter the form, the ending balance field will be populated.

### **Accumulated Amortization**

The balance of amortization that has been recognized since inception.

### **Current Pd Net Amount**

The current period net amount is the current Ending Balance (Gross) adjusted for the accumulated amortization. This value is automatically calculated after the form is saved.

**Prior Pd. Net Amount**

The prior period net amount is the Ending Balance (Gross) adjusted for the accumulated amortization in the same period prior year. (i.e. 2<sup>nd</sup> quarter 2004 for the current reporting period)

**% Change**

The variation between current period net amount and prior period net amount. This field is automatically calculated after the form is saved

**Form C. Capital Leases Future Payments Due****Future Payments Due:**

The future lease payments associated with all noncancellable capital leases with terms longer than one year.

Within 1 Year: Amount to be paid within 12 months from the end of the current reporting period.

Within 2 Years: Amount to be paid within 24 months from the end of the current reporting period.

Within 3 Years: Amount to be paid within 36 months from the end of the current reporting period.

Within 4 Years: Amount to be paid within 48 months from the end of the current reporting period.

Within 5 Years: Amount to be paid within 60 months from the end of the current reporting period.

Current Pd Totals: The total future payment for all categories at the end of current reporting period. Current Pd Totals will be calculated based on data entered in the form. This field is automatically calculated after the form is saved.

Prior Pd Totals: The total future payment for all categories at the end of the same reporting period last year. (i.e. the total amount at 2<sup>nd</sup> quarter 2004 for the current reporting period.)

**% Change**

The variation between current period totals and prior period totals. This field is automatically calculated after the form is saved.

**Form D. Covered/Not Covered Breakout**

Indicate whether the future payments reported above for the capital leases are covered or not covered by budgetary resources. A liability is not covered by budgetary resources if:

1. The realized budgetary resources do not exist at the balance sheet date (end of current fiscal year to date)
2. Unrealized resources are not available in the future
3. The liability is not supported by offsetting nonentity assets, such as Disbursing Officer cash

**Form E. Operating Leases Future Payments Due****Future Payments Due:**

The future lease payments associated with all noncancellable operating leases with terms longer than one year.

Within 1 Year: Amount to be paid within 12 months from the end of the current reporting period.

Within 2 Years: Amount to be paid within 24 months from the end of the current reporting period.

Within 3 Years: Amount to be paid within 36 months from the end of the current reporting period.

Within 4 Years: Amount to be paid within 48 months from the end of the current reporting period.

Within 5 Years: Amount to be paid within 60 months from the end of the current reporting period.

**Current Pd Totals:** The total future payment for all categories at the end of current reporting period. Current Pd Totals will be calculated based on data entered in the form. This field is automatically calculated after the form is saved.

**Prior Pd Totals:** The total future payment for all categories at the end of the same reporting period last year. (i.e. the total amount at 2<sup>nd</sup> quarter 2004 for the current reporting period.) .

**% Change**

The variation between current period totals and prior period totals. This field is automatically calculated after the form is saved.