

Capital Assets (Part 1): Understanding Agency Reporting Requirements

Office of General Services (OGS)
Bureau of Capital Assets (BCA)



Course Description

This course provides a foundational understanding of the capital asset reporting requirements and process. Participants will learn about the types of assets that must be tracked, the criteria for if and when they must be recorded or modified in the Statewide Financial System Asset Management Module (SFS AM), and the importance of accurate monitoring and reporting. The course will also highlight tools and resources available to support agencies in fulfilling these responsibilities effectively.

Welcome to the OGS BCA



Capital Assets Team

Michael Jenks, Assistant Chief Accountant

Kerry Forezzi, Principal Accountant

Deanne Webster, Associate Accountant

Ben Felts, Senior Accountant

Remington Abbott, Senior Accountant

Agenda

Part 1: General Overview

Part 2: Agency Roles and Responsibilities

Part 3: GAAP Reportable Assets

Part 4: Valuation and Acquisition

Part 5: Biennial Inventory

Part 6: Site Visits

Part 7: Test Your Knowledge

Part 8: Helpful Information

Part 9: OSC – Capital Asset Reporting

Part 1

General Overview

Did you know?

**New York State has
more than \$120.6*
billion in capital
assets.****

Approximately \$20 billion of the State's assets
are managed in SFS AM by OGS BCA.

*Net of depreciation (over \$150b gross)

**as of March 31, 2025

Statewide Financial Statements

Fiscal Year ended March 31, 2025

Capital Assets



As of March 31, 2025, the State has \$120.6 billion invested in a broad range of capital assets, including equipment, buildings, construction in progress, land preparation, and infrastructure, which primarily includes roads and bridges (Table 4). This amount represents a net increase (including additions and deductions) of \$2.2 billion over last year.

Table 4
Capital Assets as of March 31, 2025 and 2024
(Net of depreciation, amounts in millions)

	Governmental Activities		Business-Type Activities*		Total Primary Government	
	2025	2024	2025	2024	2025	2024
Land and land improvements	\$ 4,966	\$ 4,829	\$ 1,176	\$ 1,170	\$ 6,142	\$ 5,999
Land preparation	4,458	4,409	-	-	4,458	4,409
Buildings	5,348	5,270	14,105	14,131	19,453	19,401
Equipment and library books	443	352	787	789	1,230	1,141
Leases	2,034	2,116	920	1,033	2,954	3,149
Construction in progress ...	4,703	3,595	2,178	1,835	6,881	5,430
Infrastructure	77,705	77,197	827	851	78,532	78,048
Artwork and historical treasures	-	-	47	47	47	47
Intangible assets	637	604	222	215	859	819
Totals	\$ 100,294	\$ 98,372	\$ 20,262	\$ 20,071	\$ 120,556	\$ 118,443

*As of June 30, 2024 and 2023 for SUNY and CUNY activities

Chapter 405 of the Laws of 1981

Under this law, the State is responsible for establishing and maintaining custody of a comprehensive capital asset reporting system that allows for monitoring and reporting of the State's capital assets.

The State developed a comprehensive capital assets reporting system in compliance with this law that monitors and reports upon the State's capital assets. The SFS AM module is maintained by the OGS BCA.

Statewide Financial System Asset Management Module

SFS AM


The State established SFS AM to house and maintain capital asset information in a single master file.

The system was designed to improve controls, financial reporting, accountability and operational efficiencies in managing the State's assets.

SFS AM maintains auditable information in accordance with generally accepted accounting principles (GAAP).

NOTE: **Non-GAAP assets** are not required to be entered into SFS AM, but some agencies may opt to use SFS AM for these assets as well if they do not have their own asset management database.

SFS AM



Agency Portal


User ID

Password


[I forgot my password](#)


☒ I agree to [SFS Online Terms of Service](#)


Sign In


NavBar: Menu 


Menu


 Homepages


 Menu


 SFS Coach Training


 Recently Visited


 My Worklist - Summary ...


 Favorites


Asset Management 


 Accounting Entries >


 Asset Definitions Center


 Asset Transactions >


 Depreciation >

 Financial Reports >

 Print an Asset

 Search for an Asset

 Send/Receive Information >

 Service and Maintenance >

Who must record assets in SFS AM?

All NYS agencies with GAAP reportable assets

It is the agency's responsibility to maintain accurate capital asset information on the system.

Even if an agency has its own capital asset database, they still need to update SFS AM with all GAAP reportable assets.

OGS Bureau of Capital Assets (OGS BCA)

OGS BCA primary responsibilities:

- Monitor and coordinate SFS AM capital asset inputs.
- Assist agencies in the management and maintenance of their asset data in SFS AM.
- Distribute reports to agencies and the Office of the State Comptroller (OSC) as requested or needed.

OGS BCA's role in maintaining asset records

- Intermediary – an agent of OSC to provide oversight of SFS AM to ensure the most current and accurate data is maintained and reportable.
- Reviews and approves asset entries in SFS AM module.
- Maintain educational material:
 - Handbook
 - Job Tutorials
 - Presentations
- Confirm assets are added and updated:
 - Conducting site visits
 - Biennial letters
 - Reminders
 - Periodic review of queries and reports (CIP)
- Resource for questions and assistance
 - One-on-one training available upon request

Part 2

Agency Roles and Responsibilities

Agency Roles and Responsibilities

Each State agency is responsible for recording and maintaining accurate capital asset information in SFS AM.

- Agency Management
Overall responsibility for the agency
- Purchasing Unit Personnel
- Property Control Manager(s)



Roles Defined

Purchasing Unit Personnel – The purchasing unit plays a key role in the early identification of capital assets. Whenever possible, purchasing unit personnel are expected to identify capital assets when they are ordered. This should be identified on the purchase order and a copy or photocopy sent to the property control manager.

Property Control Manager – The person responsible for gathering and maintaining information related to capital asset activity at that agency's site. This information is gathered through physical examination of the asset and its related documentation. All capital assets and their activities are the immediate responsibility of the property control manager. The property control manager is further responsible for monitoring and reporting all capital asset information to the Bureau of Capital Assets.

Purchasing Unit Duties

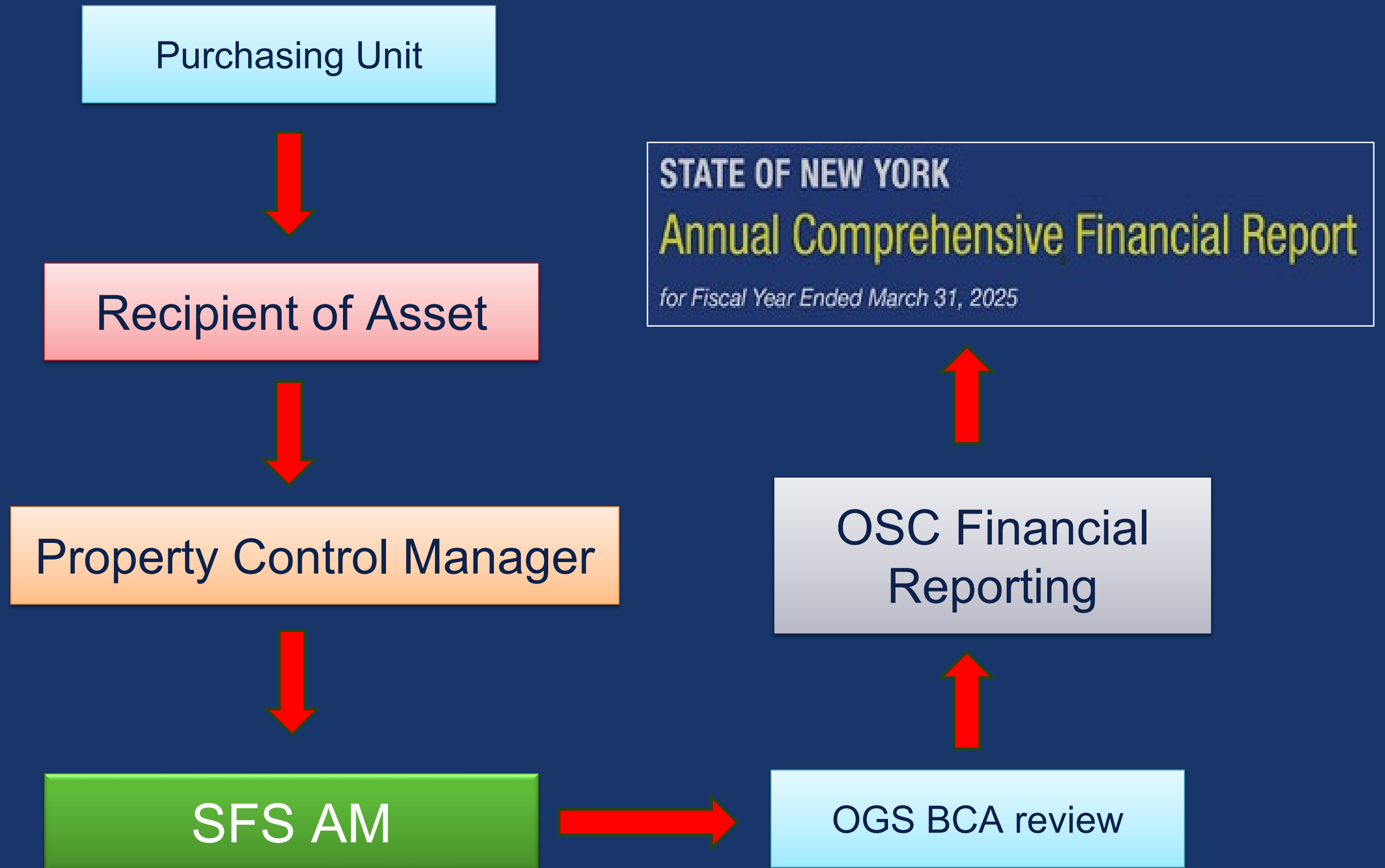
- Determine when a purchase is a capital asset to ensure timely and proper tracking.
- Add the words, **CAPITAL ASSET**, in the description area of the purchase order.
- Send a copy of the purchase order to the property control manager.



Property Control Manager Duties

- Ensure there are protocols for staying informed when there are purchases, disposals, changes in locations, etc.
- Gather detailed information about the asset.
- Ensure asset tags are affixed to equipment assets.
- Ensure the asset and its required data are accurately entered into the SFS AM module, and any subsequent changes.
- Oversee the management and document retention of capital assets.
- Follow proper protocols for asset retirements and transfers.
- Inventory and inspections:
 - Periodically examine the assets and their conditions.
 - Compare agency records with SFS AM records.
 - Inspect assets as part of the OGS BCA biennial process.
 - Being accessible for OGS BCA site visits.

Flow of Asset Information



Part 3

GAAP Reportable Assets

Major Types of Assets

The major types of GAAP assets included in the SFS Asset Management (SFS AM) module are:

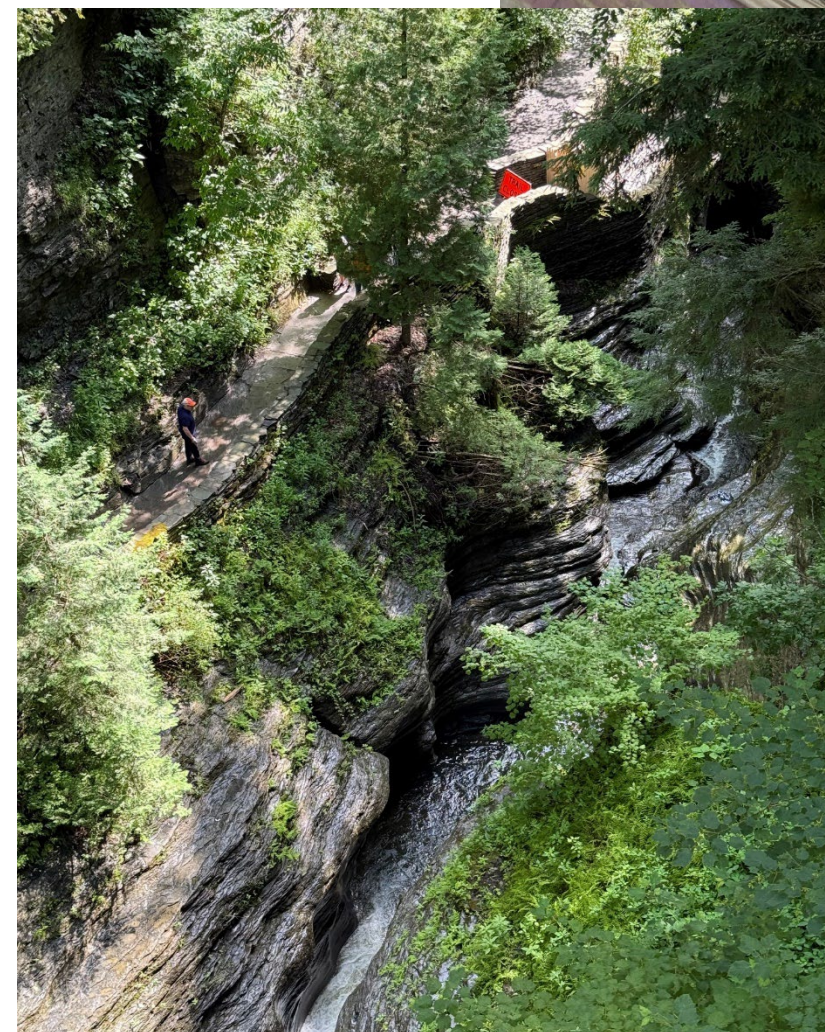
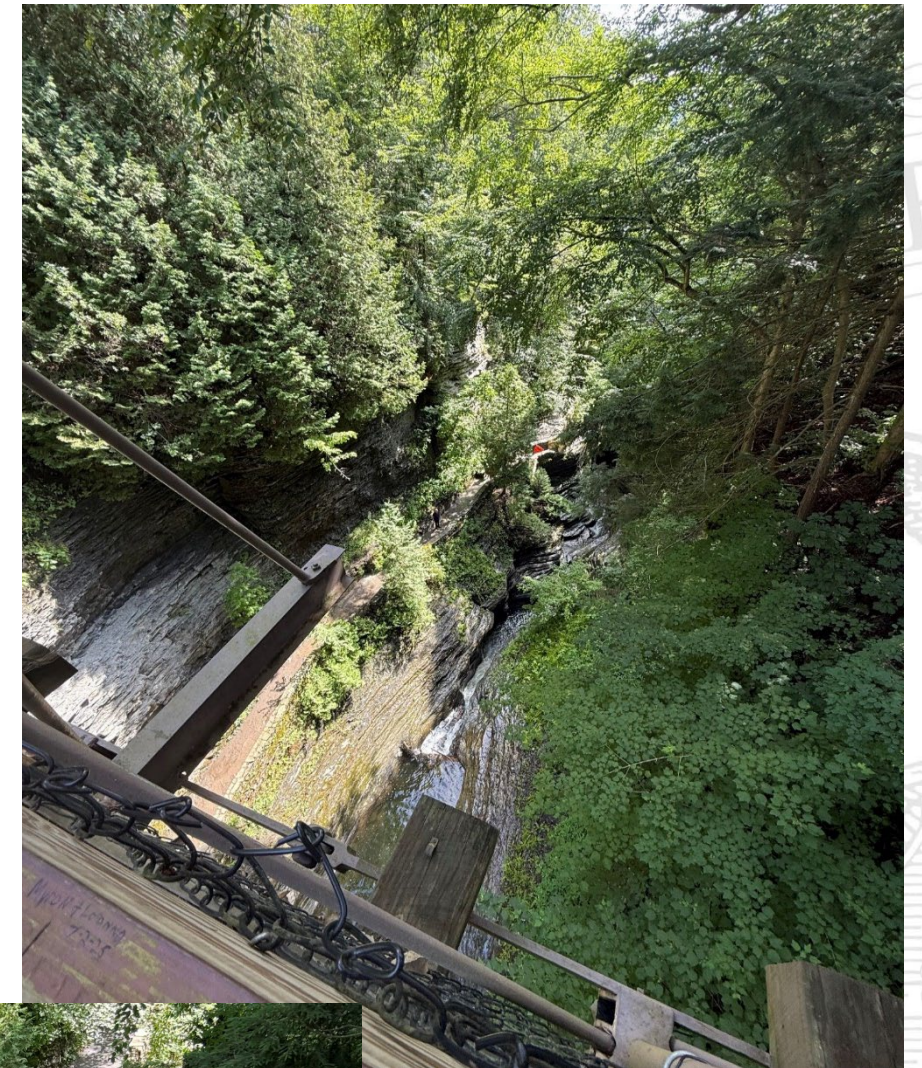
Asset Type	GAAP Threshold
Land	All land regardless of cost
Land Improvements	In excess of \$100,000 and a useful life of two years or more
Buildings	All buildings regardless of cost
Building Renovations and Improvements	In excess of \$100,000 and a useful life of two years or more
Construction in Progress	In excess of \$100,000
Equipment and Machinery	In excess of \$40,000 and a useful life of two years or more
Infrastructure	In excess of \$1,000,000
Library Books	In excess of \$5,000 each
Works of Art and Historical Treasures	In excess of \$40,000
Intangible Assets	In excess of \$1,000,000

Land

All State-owned land must be recorded regardless of cost.

Examples:

- State Forests
- State Parks
- Wildlife Management areas
- Cemetery land



Watkins
Glen

Land Improvements

- Over \$100,000 and a useful life of two or more years.
- Includes structures on the land and permanently affixed to the land.
- Recorded separately from the land they sit on.

Examples:

- Parking lots
- Retaining walls
- Fencing
- Exterior lighting
- Pavilions
- Playgrounds
- Paving
- Fuel tanks



Buildings

All State-owned buildings must be recorded in SFS AM regardless of cost.

New York State Capitol



Agencies must contact the OGS BCA to obtain a tag number and location code prior to entering in SFS AM.

Building Definition

A structure built for permanent use with at least **three walls and a roof**.

Buildings are recorded in SFS AM in 10 components, each recorded as an individual asset.

Buildings that are commonly overlooked:

- Sheds
- Storage units
- Generator buildings
- Guard sheds
- Lean-tos
- Outhouses
- Pole barns



Building Components

10 Building Components:

- **00 General Construction** The basic construction components, such as foundation wall, interior foundations, slab on ground, framing, exterior wall, and structural floor.
- **01 Site Preparation** Clearing, grading, installing public utilities, etc.
- **02 Roof and Drainage** The roof covering materials and roof drainage.
- **03 Interior Construction** Interior finish of the building, such as floor finish, ceiling finish, wall partition materials and finishes.
- **04 Plumbing** General plumbing, fixtures and installation of such items as sinks, lavatories, drinking fountains, bathtubs, showers, urinals, water heaters, water closets, etc.
- **05 Heating, Ventilating and Air Conditioning (HVAC)** The system for heating, ventilating and cooling a building (e.g., furnace, boiler, rooftop packaged units, central cooling systems, etc.)
- **06 Electrical** The quantity and type of electrical services including wiring and lighting.
- **07 Fire Protection, Life Safety** Such items as a sprinkler system, manual fire alarm system, and an automatic fire detection system.
- **08 Elevators** The quantity of elevators and the elevator landings.
- **09 Miscellaneous** Features such as emergency generators, intrusion alarm systems, electric doors, fire escapes, public address systems, etc.

Sample form to track 10 components

OFFICE OF GENERAL SERVICES STATEWIDE CAPITAL ASSET ACCOUNTING SYSTEM					
Construction Agency:	D&C	AMBU:	DOT11		
		Department:	3900283		
Date of Construction:	9/18/2018	Location:	T064-B05		
Contract/PO#:	J1108	By & Date:	B. Felts- 11/13/2018		
AGENCY CONSTRUCTION AND RENOVATION WORKSHEET					
Total Cost of (Construction/Renovation/Bldg. Improve./Land Improve./Infrastructure)				\$	137,104.00
(circle one)					
Please allocate the total cost from line 1 to the appropriate Building Component(s) below:					
	Component	ACTUAL COST	PROFILE ID	NEW TAG NUMBER	NEW SFS ASSET
General Construction	00				
Site Preparation	01		BSITEPRE60		
Roof and Drainage	02	\$ 137,104.00	BROOF00020	12BT064B0510	
Interior Construction	03		BINTRCON20		
Plumbing	04		BPLUMBIN20		
Heating, Ventilating, & Air Conditioning	05		BHVAC00020		
Electrical	06		BELECTRI20		
Fire Protection & Life Safety	07		BFIREPRO12		
Elevators	08		BELEVATO20		
Miscellaneous	09		BMISCELL15		
Land Improvement					
Infrastructure					
TOTAL:		\$ 137,104.00			
BUILDING ADDRESS:		DOT REGION 10, NASSAU COUNTY 223 EAST SUNRISE HIGHWAY FREEPORT, NY 11520		Describe what work was performed: REPLACE ROOF - 1,400 SF	
Parent Asset ID #	0 0 0 0 0 0 0 0 0 8 2 8				
Retire Asset w/Tag #	1 2 B T 0 6 4 B 0 5 0 2				

Building Improvements

- Costs over \$100,000
- Useful life of two or more years

Examples:

- New roof
- Added fire alarm system
- Air conditioning system



Construction in Progress (CIP)

GAAP Threshold: Over \$100,000

Construction in progress through
OGS - Dormitory Authority of the
State of New York (DASNY)

- OGS BCA obtains this information from DASNY and OGS
- OGS BCA reports to OSC at year-end

Construction not through OGS-
DASNY.

- Agencies report this information to OGS BCA
- OGS BCA reports to OSC at year-end



Completed Construction *ALL DONE!*

Construction through OGS/DASNY

- OGS BCA obtains this information directly from OGS & DASNY and adds the record to SFS AM.

Construction **not** through OGS/DASNY.

- Agencies input information into SFS AM.

Equipment

- Costs over \$40,000.
- Useful life of two or more years.
- Asset tags must be affixed and visible on the asset.

Examples:

- Vehicles
- Trucks
- Tractors
- Servers
- Storage units
- Snowplows



Note: NY statewide asset tags are provided by OGS BCA upon request.

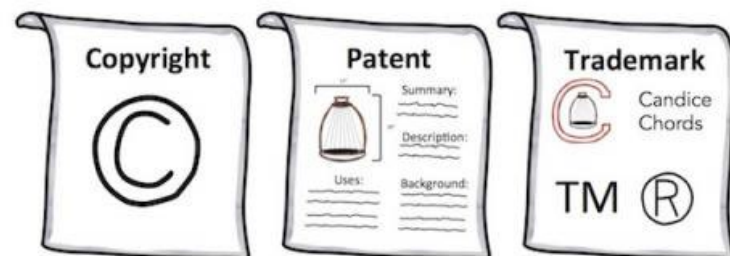
Infrastructure

- Costs over \$1,000,000.
- Long-lived capital assets, stationary in nature.
- Examples: roads, bridges, drainage systems, water and sewer systems, dams, electrical systems



Intangible Assets

- Costs over \$1,000,000.
- Lacks a physical existence
(aside from the related legal documents)



Examples:

- Easements
- Software
- Copyrights
- Trademarks



State logos



Part 4

Valuation and Acquisition

Valuation of Capital Assets

Cost or historical cost if known, estimated historical cost if unknown.

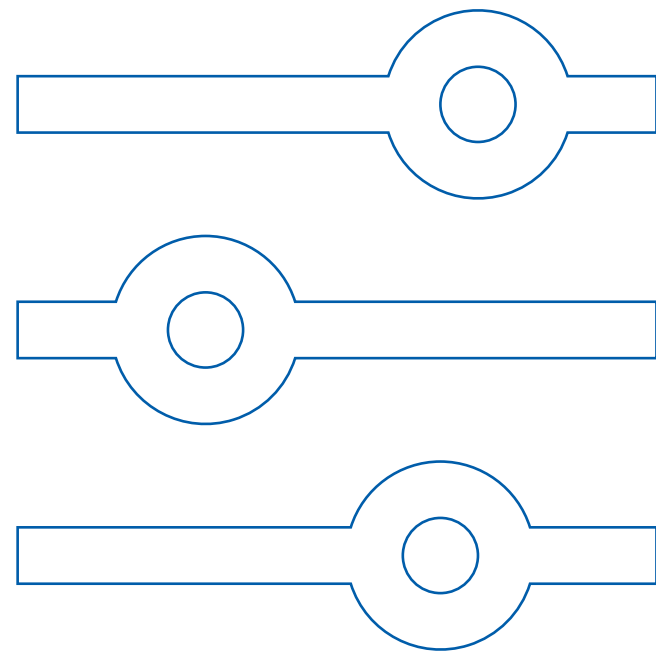
Cost or Historical Cost:

Consideration given or received whichever is more objectively determinable.

Depending on the type of asset, acquisition costs could include actual cost, plus freight, installation, insurance, professional fees, costs to prepare site, taxes if applicable, less rebates.

Refer to GASBS 34 for guidance.

Methods of Acquisition



Options in SFS AM:

1. Purchased
2. Constructed
3. Transferred
4. Donated



Purchased and Constructed Assets



Transferred

Intra-agency transfers – Within the same agency.
Requires a modification to the capital asset record in SFS AM: change location code.

Inter-agency transfers: Transfers between agencies

Types of inter-agency transfers:


1. Land and Building transfers
2. Equipment assets transfers
3. Infrastructure transfers

Donated Capital Assets

Per Paragraph 79 of GASBS 72:

Donated State assets must be recorded at acquisition value at the date of donation.

Acquisition value: the price that would be paid to acquire an asset with equivalent service potential in an orderly market transaction at the acquisition date, or the amount at which a liability could be liquidated with the counterparty at the acquisition date.

In other words, if the asset wasn't donated, how much would it cost to acquire the asset directly? One method is to conduct market research to identify the fair market value. 

Refer to GASBS 72 for further guidance.

Part 5

Biennial Inventory

Biennial Inventory

Due at the end of November each year (*formerly December*).

Inventory Inspection of all GAAP agency assets:

- Equipment over \$40,000.
- Land Improvements costing over \$100,000.
- Infrastructure assets costing over \$1 million.
- Land
 - Only land acquired within the past 5 years.
- Buildings
 - Only the building itself, not components.
- Intangible assets over \$1 million.

NOVEMBER 2025						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	Veterans Day 18	19	20	21	22
23	24	25	26	27 ★ Thanksgiving	28	29
30						

Biennial Inventory Review

Modifying an existing asset:

SFS AM must be updated for every asset on the report.

Fields to update as part of the inspection:

1. Inspection Date (**required field**) – this date must be updated to reflect the date you reviewed the asset as part of the inspection.
2. Inspector/Custodian – update if it changed since the last biennial.
3. Other fields as necessary
E.g.: asset description, condition code, location code.

Mass updates for Biennial

Mass uploads using Excel to CI are good options for agencies with large quantities of assets, as they are much more efficient. A spreadsheet can be provided by OGS BCA upon request for this method.

Note: Only the following 4 fields can be updated using the excel to CI file method:

1. Asset Description (max 30 characters)
2. Condition Code
3. Inspector/Custodian
4. Inspection Date

If you need to update any other fields or add or retire an asset, they must be done manually directly in SFS AM.

Biennial Inventory Certification Letter

Must be returned after all assets have been inspected and updated in SFS AM.
Must be returned even if you have no assets in SFS AM.

OGS Bureau Statewide Capital Assets
Empire State Plaza
Corning Tower Building
32nd Floor
Albany, NY 12242

Dear Sir/Madam:

I certify that the following have been verified as to their existences per the information received from the SFS Asset Management Module.

- For: ☐ Building
☐ Land
☐ Land Improvement
☐ Equipment
☐ Infrastructure
☐ NO Capital Assets for our Agency

If applicable, revisions have been made directly on the web site and can be verified on the enclosed copies of updated reports.

Also, all qualifying capital assets, which have not been included on SFS AM have now been inventoried and entered on the web site.

Sincerely,

The certification must be placed on agency letterhead.

Part 6

Site Visits

Site Visits

OGS BCA staff visit and perform a visual inspection of all assets

Summary of steps

1. Scheduling.
2. Engagement letter with list of all assets and recent purchases.
3. Request for source documentation.
4. On-site inspection.
5. Findings letter and summary report.
6. Follow-up until updates are completed in SFS AM.

Day of the site visit

The property control manager or designated staff member must be available at the site.

All building and equipment assets on record must be available for inspection by OGS BCA staff.

What we look for:

Buildings: physical existence, building number and/or name, condition, renovations & improvements.

Equipment: manufacturer, model, serial number, affixed asset tag.
If you do not have a tag, we will provide one during our visit.

OGS BCA staff will identify assets on record, changes and updates needed (condition, location, serial #), assets not on record, missing assets (ex. demolished, retired, transferred, or sent to surplus).

Part 7

Test your Knowledge

Quiz Question #1 – Vehicle equipment

If my agency purchased a vehicle for \$35,000, does this need to be recorded in SFS AM?

Not required. It doesn't meet the \$40,000 equipment threshold.

Quiz Question #2 – Vehicle equipment

If my agency purchased 2 vehicles for \$81,000, do these need to be recorded in SFS AM?

It depends. Yes, if each vehicle costs over the \$40,000 equipment threshold each. No, if the breakdown is \$50,000 and \$31,000 (for example) – only the \$50,000 asset needs to be recorded.

Quiz Question #3 – Land improvements

My agency just built a new pavilion, with a total cost of \$105,000. Does this need to be added to SFS AM?

Yes, it is over the \$100,000 threshold for land improvements.

Quiz Question #4 – Inter-agency transfer

My agency received a GAAP asset from another agency via a transfer; do we still need to record this in SFS AM?

Only a change needs to be recorded.

The asset should already be in SFS AM so the easiest way to handle this transaction is to update the record to show an inter-agency transfer (location change) if the asset wasn't retired. If the donating agency previously retired the asset, then the receiving agency must re-add it to SFS AM as a new asset using their location code and the fair market value of the asset at the time of the transfer.

Part 8

Helpful Information

Resources Available

We are here to help!



Helping YOU, helps US

- SFS Job Aids.
- Step-by-step tutorials w/screen shots.
- Capital Assets Manual.
- A list of location codes specific to your agency.
- One-on-one instruction/review of SFS AM via Teams meeting or in person during a site visit.



**Google OGS Capital Assets manual or type in link in web browser and bookmark
<https://ogs.ny.gov/capital-assets-policy-procedure-manual>**

The screenshot shows a web browser window with the URL <https://ogs.ny.gov/capital-assets-policy-procedure-manual>. The browser's address bar and tabs are visible at the top. Below the browser window, a dark red navigation bar contains links: Real Estate, Design & Construction, Procurement, Government Support, Resiliency & Sustainability, Do Business, State Employees, Visit, and About OGS. A large orange banner below the navigation bar displays the title "Capital Assets Policy and Procedure Manual" in bold black text. The main content area is white and features two sections: "About" and "Who Is this manual for?". The "About" section explains the manual's purpose and lists seven types of capital asset transactions. The "Who Is this manual for?" section lists three groups of users. At the bottom, a table provides a download link for the manual.

	Capital Assets Policy and Procedure Manual	 DOWNLOAD
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Important Contact Information



OGS BCA:

Email	Fixed.Assets@ogs.ny.gov
Phone	(518) 474-3634
SFS help desk	helpdesk@sfs.ny.gov
SFS Phone	(518) 457-7737 or (877) 737-4185

To declare equipment assets as surplus:

Must register for online access first.

Website	https://ogs.ny.gov/state-surplus-property-program
Phone	(518) 457-6335
Email	State.Surplus@ogs.ny.gov

State Asset and Land Management:

Phone	(518) 474-2195
Email	Land.Management@ogs.ny.gov

Part 9

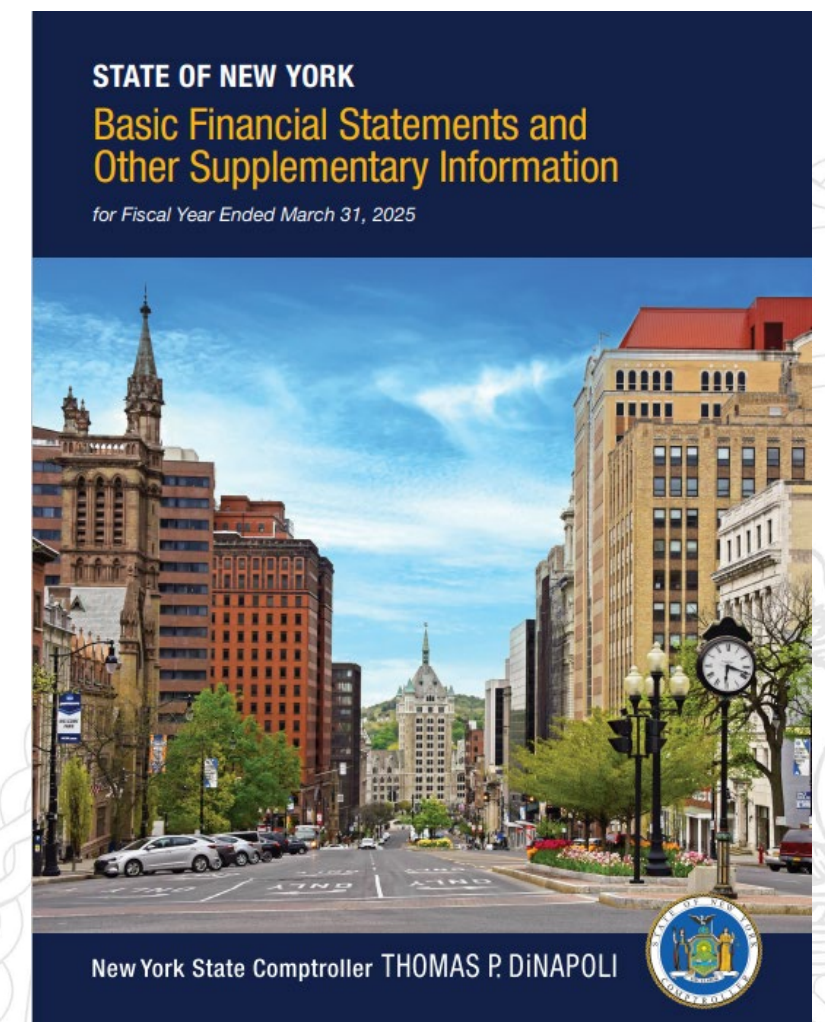
OSC Bureau of Financial
Reporting and Oil Spill
Remediation (BFROSR) –
Capital Assets

Christine Wemette

Financial Reporting

State Finance Law – Article 2 section 8(9)

- Report to Legislature **MUST** be completed by July 29th (120 days after fiscal year-end).
- These are audited to render an opinion on the fair presentation of the financial statements and in conformity to GAAP.
- GAAP financial statements present timely modified accrual and full accrual-based financial statements to the public, bond rating agencies, etc.



Financial Reporting

Capital asset information appears in various sections of our GAAP financial statements:

Statement of Net Position

March 31, 2025
(Amounts in millions)

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
ASSETS:				
Cash and investments.....	\$ 96,592	\$ 12,245	\$ 108,837	\$ 71,786
Receivables, net of allowances for uncollectibles:				
Taxes.....	24,045	-	24,045	-
Leases.....	33	24	57	2,969
Due from Federal government.....	16,422	38	16,460	-
Loans and notes.....	-	-	-	32,533
Other.....	9,304	5,024	14,328	5,456
Internal balances.....	1,381	(618)	763	-
Net pension asset.....	-	-	-	42
Net other postemployment benefits asset.....	-	155	155	213
Other assets.....	3,082	259	3,341	4,434
Capital assets:				
Land, infrastructure and construction in progress.....	90,932	3,387	94,319	20,352
Buildings, equipment, land improvements and infrastructure, net of depreciation.....	6,691	15,733	22,424	107,104
Leases, net of amortization.....	2,034	920	2,954	2,429
Intangible assets, net of amortization.....	637	222	859	605
Derivative instruments.....	-	-	-	95
Total assets.....	251,153	37,389	288,542	248,018

NOTE 5 - Capital Assets

Capital asset activity for the year ended March 31, 2025 was as follows (amounts in millions):

Governmental Activities:

	Beginning Balance	Additions	Retirements	Ending Balance
Depreciable and amortizable assets:				
Buildings and building improvements.....	\$ 14,959	\$ 555	\$ 92	\$ 15,422
Land improvements.....	1,071	146	6	1,211
Infrastructure.....	560	70	-	630
Equipment.....	1,147	240	148	1,239
Lease assets - buildings.....	2,630	208	58	2,780
Lease assets - other.....	20	-	-	20
Intangible assets – easements.....	205	11	-	216
Intangible assets – computer software.....	1,334	148	-	1,482
Intangible assets – subscription-based IT arrangements.....	101	14	-	115
Total depreciable and amortizable assets.....	22,027	1,392	304	23,115
Less accumulated depreciation and amortization:				
Buildings and building improvements.....	(9,689)	(416)	(31)	(10,074)
Land improvements.....	(618)	(70)	(6)	(682)
Infrastructure.....	(233)	(26)	-	(259)
Equipment.....	(795)	(94)	(93)	(796)
Lease assets - buildings.....	(526)	(280)	(53)	(753)
Leases assets - other.....	(8)	(5)	-	(13)
Intangible assets – easements.....	(133)	(11)	-	(144)
Intangible assets – computer software.....	(872)	(96)	-	(968)
Intangible assets – subscription-based IT arrangements.....	(31)	(33)	-	(64)
Total accumulated depreciation and amortization.....	(12,905)	(1,031)	(183)	(13,753)
Total depreciable and amortizable assets, net.....	9,122	361	121	9,362
Nondepreciable and nonamortizable assets:				
Land.....	4,376	61	-	4,437
Land preparation.....	4,409	49	-	4,458
Construction in progress (buildings).....	1,638	812	424	2,026
Construction in progress (roads and bridges).....	1,957	1,289	569	2,677
Infrastructure (roads and bridges).....	76,870	523	59	77,334
Total nondepreciable and nonamortizable assets.....	89,250	2,734	1,052	90,932
Governmental activities, capital assets, net.....	\$ 98,372	\$ 3,095	\$ 1,173	\$ 100,294

Additional Capital Asset Reporting

BFROSR collects information annually about certain types of capital assets and related topics in an online reporting system—the Agency Financial Reporting Package (AFRP) system.

These topics include:

- Intangible Assets
 - Examples: owned computer software, easements, copyrights
 - Agencies should also report software currently in development (work-in-progress) if total historical costs are expected to exceed \$1 million.
- Other capital asset-related topics – information about capital asset impairments and asset retirement obligations are also collected in the AFRP.

If you have any questions about accessing the AFRP system or reporting on a topic, email us at FinRep@osc.ny.gov

For a step-by-step tutorial on many of the common transactions done in SFS AM, check out Capital Assets Part 2: Entering and Maintaining Data in SFS AM.

Thank you.

