



**CAPITAL ASSETS FORM
GASB 87 Leases**

OFFICE OF THE AUDITOR-CONTROLLER

Complete and return to the Auditor-Controller's Office, Mail Stop #1050.

**SPM FORM
AM - 9**

"*" Indicates optional field **ASSET ID:**

DEPARTMENT		BUSINESS UNIT		
FUND	DEPT ID	PROGRAM *	CLASS *	PROJ/GRANT *
CATEGORY	ACCOUNT	Present Value of Minimum Lease Payments		
BOOK	FINANCING CODE	LOCATION	Notes	
ACQUISITION DATE		IN SERVICE DATE		
VENDOR CODE:		VENDOR NAME		
MANUFACTURER	SERIAL NUMBER		MODEL	
ASSET DESCRIPTION:				
DEPRECIATION METHOD	USEFUL LIFE (in months)			
PURCHASE AUTHORIZATION		VOUCHER		

GASB 87 Lease Information:

LEASE ID#	
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ATTACH THE FOLLOWING AND CHECK THE BOX FOR EACH ATTACHMENT PROVIDED:

P.O.s
 Property schedules
 Amortization schedules
 Lease Evaluation Tool
 Present Value Calculator

Prepared by: _____ **Phone:** _____

Date: _____ **Dept:** _____

Distribution: Department and Reporting & Capital Asset Section of the ACO

ACO Reporting Reviewed by: _____ **Date:** _____

ACO Capital Asset Reviewed by: _____ **Date:** _____