

1000.4 SUBJECT: PROPERTY CONTROL

- :1 OBJECTIVE:
To provide the necessary procedures for the use, care, control, and disposal of City property.
- :2 AUTHORITY:
This procedure amended by City Council September 15, 2003.
- :3 DIRECTION:
Director of Purchasing and Materials Management, as an appointed official, serves at the pleasure of, and receives direction from the Mayor through the General Administration Department Director.
- :4 METHOD OF OPERATION:
- A. Introduction
These procedures contain the clauses necessary to ensure the City's compliance with Chapter 10.400, Rules of the Auditor General. The requirements for the acquisition, supervision, control, transfer, and disposal of tangible personal property are specified herein. The instructions and requirements stipulated in this procedure shall be of a permanent nature. Revisions and/or supplemental material will be promulgated by amendment to the procedure as may be required.
- B. Purpose
An effective system of accounting for City Property serves the public's best interests and provides City management with information which is of value for budgetary and other purposes. Control will provide the following:
1. A current perpetual inventory of City property.
 2. Fixes definite responsibility for the security and accountability of City property.
 3. Accurate information for accounting and auditing purposes.
 4. Continuous identification of each item under inventory.
 5. The quantity and value of the inventory at any given period.
- C. Definitions
1. *City Property* for property accountability purposes, is any item with an original value of \$1,000 or more; is a complete entity within itself; has a life expectancy of one year or more. Exceptions: real estate, intangibles, or any consumable that loses its original identity when used. The decision of accountability in each instance shall be the responsibility of the Property Control Officer.

Items less than \$1,000 in value will be defined as small tools. The Office Head and/or Bureau Chief will be accountable for small tool assignments. Small tools are defined to include office equipment and will be controlled at the level deemed necessary for adequate cost/benefit.
 2. *Accountable Officer* - Director, Office Head, Bureau Chief, Division Manager or other unit head having custody of property.
 3. *Property Custodian* - Person whom Accountable Officers designate as their agents for internal responsibility for custody of property and liaison with the Property Control Office. Designation of Property Custodian should be made in

writing to Property Control.

4. *Property Control Officer* - City's Director of Purchasing and Materials Management or designee(s).
5. *Asset Verification Form* - A printed copy from the Pending Asset screen in the Fixed Asset System which is sent from Property Control to the receiving custodian. It will have the City Asset Number attached and a signature/date line for the receiving custodian to sign and return to Property Control. It is used as verification of property being received and tagged by the receiving Department and will be held in Property Control's Program files.
6. *Acquisition* - Act of entering data on the Fixed Asset System's Pending Asset file.
7. *Inventory Control* - Continuing procedure for maintaining an adequate record of the existence, location and responsibility for each item of property.
8. *Transfer* - Approved and permanent change in accountability for property from one Accountable Officer to another.
9. *Disposal* - Approved removal from the inventory record of property resulting from sale, trade-in, donation, destruction, cannibalization, or permanent unserviceability.
10. *Excess Supplies* - Supplies and fixed assets having remaining useful life, but which are no longer required by the using agency in possession of said supplies or fixed assets.
11. *Surplus Supplies* - Supplies no longer having any use to the City. This includes obsolete supplies, scrap materials and non-expendable items that have completed their useful life cycle.
12. *City* - City of Orlando, including City Council, any department, commission, board, bureau, division, office, committee, institution, authority, agency or other establishment or official of the City government.
13. *Designee* - Duly authorized representative of a person holding a superior position.
14. *Supplies* - All property including, but not limited to, equipment, materials, printing, insurance, and leases but excluding land or a permanent interest in land. Attachment "A" provides a listing of property and systems defined as City Property.
15. *Using Agency* - Department, commission, board, bureau, committee, institution, authority, or other establishment or official of the City which utilizes any supplies, services, or any other item procured under Chapter 7 of the City Code.
16. *Management Reports* - See Attachment "H."

D. **Vehicular Accountability**

Historically, the accountability for motorized and accessory equipment is vested in the Fire Chief and the Fleet Management Bureau Chief; thus, the record keeping procedures for such vehicular and accessory equipment shall be the responsibility of those areas. Physical accountability is a responsibility of the Property Control Program.

E. **Responsibilities**

Property accountability responsibility is vested as follows:

1. Property Control Officer
Responsible for the accountability of City-owned property as herein defined and the implementation of approved inventory control procedures to reflect the acquisition and disposal of furniture and equipment.
 2. Property Control Supervisor
Performs the detailed inventory control procedures under the direction of the Materials Management Supervisor.
 3. Department Director, Office Head, Bureau Chief or Division Manager
 - a. Ensures that the procedures outlined herein are followed within their respective operations on a continuing basis.
 - b. Establishes such intra-departmental procedures as may be deemed necessary to avoid loss or misappropriation of City property to private use.
 - c. As an Accountable Officer, is directly responsible for property assigned to their programs(s) and shall ensure that:
 - (1) all fixed asset transfers are properly completed;
 - (2) all new assets are properly added to inventory; and
 - (3) assets not in use are properly disposed of through the Property Control Office and removed from fixed asset inventories.
 - d. Ensures that employees understand and comply with City policy which prohibits employees from using City property for any work outside the scope of their employment with the City, except as may be specifically approved in advance and in writing by the Director.
 4. Program Managers
Responsible for that property assigned to their units.
- F. Acquisition
1. Purchase Orders
 - a. Purchasing and Materials Management will issue a Purchase Order for new acquisitions. They are automatically added to the Fixed Asset System's Pending Asset File, and a copy is forwarded to Property Control.
 - b. Property Control will access the Pending Asset File and process all pending assets with a status of 2 and will assign codes pertaining to each asset that meet the Capital Asset requirements or will inactivate those that don't. Codes entered by Property Control will include the following:
 - (1) Asset Number
 - (2) Asset Class; i.e., L.B.I.S.E.M.
 - (3) Asset Type
 - (4) Location 1
 - (5) Location 2
 - (6) Responsible Manager
 - (7) Assigned To

- (8) Manufacturer
- (9) Model
- (10) Year Made
- (11) Serial Number
- (12) Property Custodian
- (13) Review Date
- (14) Reviewed By

Once all above codes have been entered by Property Control, an Asset Verification Form will be created; and the City Asset Number will be attached and forwarded to the Receiving Department, Property Control will update the Pending Asset File to a status of 3.

NOTE: The Fleet Management Bureau assigns codes to "M" Class equipment.

- c. Property Control will send the New Asset Verification form to the Receiving Department's custodian. The custodian will be responsible for physically tagging the asset with the City Property Asset Tag and signing the form. The custodian will then return the completed New Asset Verification Form to Property Control. Property Control will process the fixed asset pending file from a Status 3 to a Status 4.
- 2. Acquisitions by Means Other Than Purchase Order - When any unit obtains capital items as a result of a project, it is the responsibility of the Office/Bureau overseeing the project to ensure adequate records are kept of all capital items acquired. The record(s) should include quantity, description, serial numbers, acquisition date and cost. These records should be part of a project file. Upon completion of the project, the overseeing Office/Bureau/Division should forward the records to Property Control. Capital items which have been acquired that were not part of a project (i.e., power tools, radios, personal computers, software) must be reported in writing to Property Control by the receiving agency. This also applies to capital items donated to the City. Property Control will manually enter the asset into the "Pending Asset File."
- 3. Property Control Numbers
Property Control Supervisor reviews the Pending Asset File and assigns City Property Numbers to each asset in the Asset Pending File with a pending status of 2 that meets the Capital Asset requirements.

Property Control will complete the Pending Assets File with City Asset Number, Full Description, Location One, Location Two, Responsible Manager, Assigned to, Manufacturer, Model Number, Acquisition Type, Year Made, Serial Number, Property Custodian's Name, Review Date and Reviewed By. If the quantity is more than one, Property Control will split the assets, and assign City Property Number for each. Once these steps are complete, Property Control moves the Asset Pending file to a status level of 3 and forwards an Asset Verification Form

to the receiving Department's custodian. (See Attachment "G.")

If the Property Control Number has not been affixed to the Capital Asset in accordance with Section 4, paragraph F., sub-paragraph c. of this procedure, the Property Control Supervisor or designee will ensure that the Property Control Number is physically affixed (by means of a bar coded label), marked or engraved on the item to which assigned.

4. Identification of Property

a. Method of Marking

- (1) Each item of property shall be marked with an identifying number and the name of the governmental unit in a permanent manner. Some examples of permanent type markings are as follows:

- Bar code labels
- Metal tags
- Steel dies
- Branding irons
- Paint or stencils
- Electric pencils
- India or indelible ink

Metal decalcomania stamps, (permanent type)

- (2) Decalcomania stamps not of a permanent nature may be used, however, for items that cannot be marked by the methods listed above.
- (3) The type and marking used for identification depends on the class of property. Metal tags and metal decalcomania stamps should not be used to mark property such as automobiles, trucks, draglines or bulldozers. Painting the identification number on this type of property is more appropriate and permanent.
- (4) Some equipment belonging to the Police Department will not be tagged due to security concerns. The Police Department will be responsible for coding these items with their own marking system to identify such items with the registered City asset numbers. Some artwork may not be tagged if such tagging may deface or devalue the artwork itself. The artwork will be assigned a City asset number and identified by its description or title. Additionally, because of the nature or usage of some fixed assets, it can be difficult to tag the assets and the Property Control Supervisor will decide which of these assets will not be tagged.

b. Location of Tags

- (1) Identification tags should be uniformly located on similar types of property.
- (2) The method of uniformly locating the tags on property is prescribed as follows:
- Desks and tables - front of left leg just below the top
 - Chairs - back of chair seats

Files, cabinets, lockers, racks - front top, left corner
Modular Furniture - as appropriate to provide ready identification
Rugs - attached on reverse side of a corner
Office equipment and accessories, upholstered and decorative furniture - attach where convenient but not so as to mar the appearance of the item
Automobiles, mobile equipment - affixed where easily visible and yet not subject to obliteration

5. Class of Property

Equipment which forms a part of the building services systems and is permanently attached to and becomes a part of the building, may be recorded as "Building" or "Building Additions." Such items are not included within the definition of "Property" subject to these rules. Equipment which serves in a standby capacity that is not installed in a building but is intended to be installed in a building on an intermittent basis as a replacement unit for the purpose of maintenance shall not be included within the definition of property. Equipment which falls in this category shall be accounted for by the Property Custodian through the implementation of a local inventory control system which shall be separate from the system described within this policy. All other City-owned property, as defined in Paragraph III, Definitions, City Property, should be included in the property record either under group control or under unit control.

a. Property Under Unit Control

Property that is not a part of a building structure is accounted for as a single unit or entity in itself so that it retains its separate identity in the records. All property bearing a motor number or a manufacturer's serial number, and property consisting of less than ten (10) units in the custody of a single custodian must be accounted for on a unit basis.

b. Property Under Group Control

Property consisting of items that are the same with respect to date acquired, voucher number, cost, function, material, shape, and size, and that do not have a motor or serial number may be accounted for as a group rather than as single pieces. Chairs, desks, and filing cabinets are examples of property that may be recorded under group control. If there are less than ten (10) such units in the custody of a single custodian, each item must be accounted for under unit control. Each unit must be identified as prescribed in IDENTIFICATION OF PROPERTY, above.

6. Furniture Fabricated by Fleet Management Bureau

Furniture fabricated by Facilities Management that has a value including labor and materials of \$1,000 or more, a useful life of one year or more, and is an entity within itself (as distinguished from components) will be tagged and entered into the Capital Asset Master File. Whenever an item is built by Facilities Management which meets this criteria, a copy of the work order will be sent to the Property Control Supervisor by the Facilities Management Bureau Chief.

Upon receipt of a work order, the Property Control Supervisor will create within the Pending Asset File the item made and process it in accordance with the instructions contained in Attachments "B" and "G." This Pending Asset will automatically be a status level of 3. Processing of this type asset will then be the same as a purchased asset.

7. Initial Inventory of Property Currently on Hand

It shall be the responsibility of the Property Control Supervisor to inventory all property as defined herein which is located in the areas being inventoried. Accountable Officers shall make available the services of the Custodian to assist in the inventory, as required, and to physically locate all property which is subject to inventory control. Property Control Supervisor will furnish each Property Custodian a Fixed Asset Management Report of all items currently on hand. See Attachment "H" for operating guidelines.

The Property Control Supervisor shall initiate within the Pending Asset File all item(s) found on a physical inventory that do not appear on the Capital Asset Master File. The Property Control Supervisor will process into the Pending Asset File those assets not currently on record, ensuring that they are listed and a City Asset Number is assigned. (See Attachments "B" and "G.")

During the physical inventory of a Department, should any asset(s) be found that are not assigned to the inventoried Department, Property Control will initiate a transfer to correctly assign the asset(s) to its proper Department's inventory file. See Attachments "B" and "F."

G. Inventory Control

1. General

The Fixed Asset System, inventory control is composed of the following:

- a. Fixed Asset System on line tracking
 - Work with Fixed Assets
 - Work with Transfers
 - Status Changes
- b. Bar codes City Asset Numbers
- c. Physical Inventories
- d. Portable Bar Code Scanners
- e. Current Capital Asset Management Reports
- f. Computer Software programs to run upload and download data

2. Physical Inventories

Physical inventories shall be conducted by the Property Control Supervisor. Such inventories will be in coordination and with the assistance of the appropriate Accountable Officer or designated custodian. Fixed Asset Inventory listings shall be certified by the Accountable Officer and the Property Control Supervisor upon completion of the inventory. Inventories shall fall into one of the following categories:

- a. Initial - the initial inventory to establish the property accountability record of a department, office, bureau, division or unit.
- b. Special - an inventory initiated at the request of the Accountable Officer,

change of Accountable Officer, or by direction of the Mayor or the City Council.

- c. Annual - an inventory taken once during each fiscal year of each department, office, bureau, and unit.

The Property Control Officer may waive the requirement for the annual inventory providing a new or special inventory has been conducted during the fiscal year.

The inventory will be an actual physical verification of each item by use of a Bar Code Scanner. Items not tagged with a bar code tag will be entered manually. The physical inventory data will be screened against the current Fixed Asset System within FOCIS. The results of this inventory will be forwarded to the inventoried Department for verification and any discrepancies will be noted on the Property Control Discrepancy Report sent to the Department's custodian, Division Manager, Unit and Department Director. This report will enable the custodian to locate the discrepancies and inform the Property Control Supervisor of the findings. For additional information, see Attachment "D," titled Fixed Asset System Inventory. When an inventory is completely accounted for, the proper form should be completed and forwarded to the Property Custodian. Assets not located shall be placed in a suspense status, thoroughly researched and, if not located by year end, reported to the Director of Purchasing and Materials Management, then deleted from the Fixed Asset System.

3. Non-Recorded Property - If property is found during a physical inventory that is not on the record, action shall be taken to list such property on the property accountability record.
4. Missing Property - Property listed on the property inventory list that cannot be found shall be processed as outlined in Section 4, paragraph J.

H. Transfer of Property

1. Between Accountable Officers - Whenever it becomes necessary or desirable to transfer property Accountable Officers, the following procedure shall be followed:
 - a. The Accountable Officer transferring property shall initiate the process by accessing the City's mainframe computer menu, select the option titled "Fixed Asset System." From this screen, select the option titled "Work With Transfers." The transfer screen will have all pending asset transfers listed. In order to add a new transfer, enter F6=ADD. The next screen will have blank lines; enter the asset's number, the program number of the Department that is receiving the asset on the blank line titled Transfer To. (Note: the user must know the proper fund, department and program number to complete transfers; if not, contact Property Control.) Enter the transfer date and complete by entering Y-yes. The transfer asset will now be listed on the Pending Transfer file awaiting acceptance by the receiving department. The Accountable Officer will notify the Accountable Officer in the receiving department in order for that officer to accept the Pending Transfer.

The Accountable Officer will access the Transfer Pending file and enter the following data: Date Accepted, Responsible Manager, Location One, Location Two and enter Y-Yes to complete.

2. Internal Transfer - When an Accountable Officer finds it necessary to permanently relocate Fixed Assets from one location to another within the same program, the Accountable Officer will transfer the Asset(s) in the same manner as transferring to another Program, except the Accountable Officer will transfer and accept the Asset changing the locations only. See Attachments "B" and "F" for additional information.
- I. Disposal and Cannibalization
1. General - Property becomes available for disposal or cannibalization for various reasons, i.e., unserviceable, uneconomical to repair, replaced and/or excess to City needs. The Director of Purchasing and Materials Management is authorized by Chapter 7 of the City Code to sell, trade, or otherwise dispose of surplus supplies belonging to the City. Procedures for disposal and cannibalization are as follows:
 2. Vehicles and Scrap Metals - The disposition of vehicles, component equipment and accessories and accumulated scrap metals shall be in accordance with Section 191.2 and Section 191.3, respectively, of the Policy and Procedures Manual.
 3. Unserviceable and Uneconomical to Repair Property - When the Accountable Officer determines that property is unserviceable or uneconomically repairable, he shall complete a Property Disposition Form, stating the condition of the property and recommended action. The Property Control Officer shall furnish the Accountable Officer with disposition instructions. The Property Control Officer shall refer unusual cases to the Mayor and/or City Council.

Upon execution of a Disposal Certificate, the Property Control Supervisor shall process the Asset for deletion in accordance with the Fixed Assets User's Manual. (See Attachment "E.")
 4. Replaced Property or Property Excess to Needs - Property replaced or in excess of needs shall be made available to the Property Control Officer for disposition by sale in accordance with applicable provisions of the City Code or held for reissue to other departments either on a temporary or permanent basis. Replaced or excess equipment shall be reported to the Property Control Officer by means of the Property Disposition Form.
 5. Condition Coding - Each item inventoried shall be classified Good, Fair, or Poor as follows:
 - a. Good - the item is serviceable in a new or almost new condition and shows little or no sign of wear or tear.
 - b. Fair - the item is still serviceable for its primary use, but shows definite signs of wear and tear.

- c. Poor - the item was found to be unserviceable at time of inventory. If such an item is uneconomically repairable or is not tradeable, the Accountable Officer shall follow the procedure described for cannibalization and disposal of unserviceable property as outlined in Section IX.
6. Requests for Excess or Confiscated Property - All requests for excess or confiscated property having a value of \$1,000 or more must be accompanied by a specific justification statement. Since acquisition of such items (from excess/confiscated property or from the Budget procedures) might impact the City's budgeting practices, each request for use of excess property along with the justification statement must be forwarded to the Property Control Officer.

Upon receipt of the request, the Property Control Officer will appropriately forward the documentation with recommendation to the ~~Office~~ Department of Management, ~~and~~ Budget and Accounting for approval.

J. Stolen, Lost, Damaged, or Destroyed Property

Stolen, lost, damaged or destroyed property will be immediately reported to the appropriate Office Head, Bureau Chief, Division Manager, Department Director, and Property Custodian. The Property Custodian will ensure that the Orlando Police Department is immediately notified of all incidents involving theft or vandalism. A police report must be filed for these occurrences. In all cases where capital equipment has been stolen, lost, damaged, or destroyed, the following additional procedure will be initiated.

1. Investigation - The Office Head, ~~or~~ Bureau Chief or Division Manager shall appoint a disinterested staff member to investigate the circumstances surrounding each loss of or damage to capital equipment. The process shall be initiated within five (5) working days of the incident so that the investigation can be completed while those persons involved are available and the facts are clear.

The results of the investigation will be furnished to the Office Head, ~~or~~ Bureau Chief or Division Manager within five (5) working days with a recommendation as to whether employee(s) should be found negligent and subject to disciplinary action. The Office Head, Bureau Chief or Division Manager will determine the appropriate action and forward a recommendation to the Department Director for approval. Request for Relief of Accountability of City Property Form shall be completed by the Office Head, Bureau Chief or Division Manager and signed by the Department Director. In addition to containing facts pertinent to the items lost/stolen/damaged/destroyed, the form should include a statement that the responsible officials have reviewed procedures surrounding the incident and indicate what steps have been taken to prevent the incident from reoccurring. A copy of the investigation results, police report, and other pertinent documentation will be attached to the request form with a recommendation concerning the deletion of the item from the Capital Inventory Record.

The Department Director, if approving the Office Head's, Bureau Chief's, or Division Manager's recommendation, will forward the Request for Relief of Accountability of City Property form to the approval authority indicated in

paragraph 2 below, depending upon the dollar value of the item.

Property Control shall document and formally report to the Purchasing and Materials Management Director and the responsible appointed office when an operating program refuses to sign an annual inventory report.

2. Relief from Accountability - The authority to approve deletion of an asset from the City's inventory has been established as follows:

Less than \$ 1,000	- Assistant Director of Purchasing and Materials Management
\$1,000 - \$50,000	- Director of Purchasing
Greater than \$50,000	- Operations Committee and City Council

The authority of the foregoing *cannot* be delegated.

Upon receipt of an approved deletion request, the Property Control Supervisor shall take the appropriate action to delete the asset(s).

3. Annual Report - An annual report will be prepared by the Property Control Supervisor summarizing write-offs during the fiscal year and the departments in which the losses occurred. This report will be directed to the Chief Administrative Officer with copies to the City Clerk/General Administration Department Director and Audit Director.

K. Procedure for Vehicle Inventory

1. Purpose - The purpose of this procedure is to provide instructions for the periodic physical inventory of all rolling stock owned by the City of Orlando which has an assigned vehicle number. This procedure defines the necessary means and methods by which the vehicle inventory shall be taken.
2. Preparation for Inventory - Successful and timely completion of the vehicle inventory is highly dependent upon proper preparation.

First, complete vehicle inventory listings shall be obtained from the Fleet/Facilities Management Bureau. Three (3) copies of this Inventory Listing shall be sorted in numerical sequence by vehicle number, and an additional three (3) copies shall be sorted in numerical sequence by Department (i.e., "Budget Code") number and in numerical sequence by vehicle number within each Department.

From one copy of the vehicle-number-sequence listing (to be referred to as the "Master Copy"), all items that are not actually vehicles to be inventoried shall be manually deleted. The Master Copy shall be the responsibility of the Materials Management Supervisor. For control purposes, the only individual authorized to update or change the Master Copy will be the Materials Management Supervisor.

A transaction listing generated by the Automated Fuel Dispensing System (AFDS) shall be used in lieu of an on-site inventory of those vehicles utilizing the AFDS. A sampling test will be conducted by the Materials Management Supervisor and the Property Control Supervisor to verify the existence of City

vehicles.

From the AFDS register, the master copy shall be updated and all vehicles shall be appropriately marked off by the Materials Management Supervisor. All vehicles will be inventoried at a specified date and time. All remaining vehicles shall be inventoried by an on-site inventory. The second copy of the vehicle-number-sequence listing shall be used for this inventory.

A meeting shall be convened between the Materials Management Supervisor and/or designee and the appropriate supervisor/manager involved prior to the time scheduled for the physical vehicle inventory at each facility. This meeting shall be concerned with discussion of each individual's responsibilities and personnel assignments during the inventory process. It shall be made clear during these meetings that the supervisors/managers are solely responsible for the timely and successful completion of the physical vehicle inventory at his/her facility.

Supervisors/managers of each facility being inventoried shall prepare a memo to their personnel sufficiently in advance of the actual inventory date to allow proper preparation and possible pre-inventory inspection. This memo shall detail the date/time for the physical inventory, as well as guidelines and directives to utilize in preparing for the physical inventory process.

It is important to re-emphasize that supervisors/managers are responsible for the completion of the inventory process at their facility, including the making available of all vehicles under their control for counting, as well as detailing and explaining all exceptions or additions to the inventory listing.

In cases where it is impossible or impractical to have a vehicle(s) moved to the facility's central location, it is the supervisor's or manager's responsibility to escort the designated inventory team to the vehicle's location in order to perform the actual physical count. One copy of the departmental sequence listing shall be separated into sections by Department (facility) and given to the Department at the time of the on-site inventory. Any vehicles not accounted for during the physical inventory shall be detailed on an exception report to be sent to each facility having such exceptions, as well as the Fleet/~~Facilities~~ Management Bureau. It shall be the facility manager's responsibility to rectify these discrepancies immediately. At a predetermined time and location, these vehicles shall be inventoried.

3. Actual Vehicle Inventory Process

The actual physical count at each facility shall be performed by a team comprising a counter and an observer. (See Attachment "C" for a detailed description of procedures.)

The counter's responsibilities include the following:

- a. Physically locate (with the direct assistance of the responsible facility manager/supervisor) each vehicle within the facility.
- b. Verify the actual vehicle against the description on the inventory listing,

including serial number. If the serial number is not included on the inventory listing, it is to be written on the listing in ink for subsequent inclusion in the computerized inventory.

- c. Direct the observer to mark the inventoried item on the listing, including the serial number as described above.

The responsibilities of the observer are as follows:

- (1) Assist the counter in every way possible, including marking the inventory listing and/or marking the tires of inventoried vehicles.
- (2) Any other assistance that may be appropriate or deemed necessary.

4. General Comments

The importance of a vehicle inventory cannot be emphasized strongly enough. It is extremely important that all individuals involved in this procedure be fully aware of the "ground rules" and the ultimate responsibilities of managers/supervisors for the success of the inventory process at their facility before an inventory commences.

:5 FORMS:
As referenced herein.

:6 COMMITTEE RESPONSIBILITIES:
None.

:7 REFERENCE:
This procedure amended by City Council October 21, 1985, Item 16, A-II; amended September 12, 1988, Item 18A-21; amended June 5, 1989, Item 17A-3; amended January 22, 1990, Item 12A-26; amended October 5, 1992, Item 4GGG; amended July 26, 1993, Item 5-SS; amended May 16, 1994, Item GGG, amended January 22, 1996, item 6 Z; amended November 18, 1996, Item Z; amended February 23, 1998, Item 8-JJ; amended April 17, 2000, Item 3-D; amended September 15, 2003; policy section # changed from 191.4, April 2004.

:8 EFFECTIVE DATE:
This procedure effective September 15, 2003.

A T T A C H M E N T S

- A. Property and Systems Defined as City Property**

- B. Instructions for Using the On-Line Fixed Asset System Listing**

- C. Physical Inventory Procedures for Vehicles**

- D. System Overview - Fixed Asset System Inventory**

- E. Fixed Assets - Release 4.0 - Operating Guidelines for Status Changes**

- F. Fixed Assets - Release 4.0 - Operating Guidelines for Transfers**

- G. Fixed Assets - Release 4.0 - Operating Guidelines for Pending Asset Processing**

- H. Fixed Assets - Release 4.0 - Operating Guidelines for Management Reports**

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ATTACHMENT A
PROPERTY AND SYSTEMS DEFINED AS CITY PROPERTY

The following is a list, not all-inclusive, of property defined as City Property and subject to the inventory control procedures outlined in this Procedure.

EQUIPMENT AND MACHINERY

Compressors and Pumps - includes all compressors and pumps not installed in other equipment or shops.

Refuse and Disposal - Non-automotive - includes containers, refuse grinders. Does not include refuse trucks, trailers, similar items.

Vehicles - Non-powered - includes bicycles, carts.

Communications Equipment - includes two-way radios, public address systems.

Conditioning Equipment, Space - includes air conditioning, fans, space heaters and related equipment such as: humidifiers, de-humidifiers, air purifiers. Does not include central systems.

Firearms - includes riot guns, gas guns, pistols, rifles owned by the City.

Food Service Equipment - includes all equipment used for storage, preparation and serving of food.

Housekeeping Equipment- includes buffers, sweepers, vacuum cleaners.

Laundry Equipment - includes all laundry and related equipment, i.e., washers, dryers, mangles.

Law Enforcement Equipment - includes lie detectors, drunk-o-meters, and other equipment designed for law enforcement purposes.

Office Machines - includes adding machines, typewriters, computers, electronic data processing machines, cash registers, recorders, transcribers, transcoders, and related equipment.

Marine Equipment - includes boats, motors.

Musical Instruments - includes all musical instruments.

Photographic Equipment - includes photographic developing and projection equipment such as cameras, projectors, viewing screens.

Printing and Reproduction Equipment - includes all printing reproduction and binding equipment such as duplicators, varitypers, ozalid and mimeograph machines, binders, collators, staplers, paper cutters, perforators, printing presses.

Recorders, Sound - includes all sound recording equipment other than office recording machines.

Recreational Equipment - includes all recreational, physical conditioning and sports equipment not of an expendable nature and not permanently attached to the ground or a structure.

Rescue and Life Saving Equipment - includes rescue and life saving equipment other than vehicles and resuscitators.

Shop Equipment and Machinery - includes all equipment, machinery, and power tools used or installed in shops.

Laboratory Equipment - includes all equipment designed for use in laboratories.

Traffic Control Equipment - includes all traffic control equipment not installed in systems.

Warning Equipment and Devices - includes alarm and warning equipment not installed in networks, systems or vehicles.

Weighing and Measuring Equipment - includes scales, clocks, meters, and related equipment not installed in other equipment.

Optical Instruments - includes binoculars, surveyor's transits, levels.

Theatrical Equipment - includes spotlights, portable stages, scenery.

Furniture - includes all furniture, radios, televisions, refrigerators, stoves, washers, dryers, chairs, costumes, desks, storage cabinets, tables, credenzas, lawn furniture as designed for home or office.

SYSTEMS

Traffic Control Systems - includes traffic lights, traffic light control relays, television cameras, television receivers and related equipment designed for traffic control.

Parking Control Equipment - includes meters, gates, change markers.

ATTACHMENT B

Instructions for Using the On-Line Fixed Asset System

A. INTRODUCTION

The Fixed Asset System (FAS) is the on-line program within OIS that is used to add and delete from the City property inventory and to effect miscellaneous changes thereto including transfers from one department to another.

The Fixed Asset System must be processed for each item of tangible Personal Property on hand or received by an Accountable Officer.

The Fixed Asset System must be processed by the Accountable Officer or designated custodian, whereupon responsibility for the item is placed upon the Accountable Officer.

The Fixed Asset System is reviewed for each transaction related to Capital Assets by the following:

1. Purchasing - initiates Purchase Orders, which will automatically feed into the Fixed Asset System's Pending Asset file.
2. Accounting, Accounts Payable - Enters check number, check date and cost of incoming asset.
3. Property Control - Assigns Asset Number, complete description, Location Codes, Responsible Manager, Assigned To, Asset Class, Asset Type, Manufacturer, Model, Year Made, Serial Number (if available), Property (custodian's name), Review Date and Reviewed By.
4. Responsible Officer - Physically tags asset, checks for errors in the fields of Responsible Manager, Assigned To, Locations Codes serial numbers and will make necessary changes.
5. Accounting, Financial Reporting - Checks for errors, enters all accounting codes and processes the asset into the Fixed Asset Master File.

B. INSTRUCTIONS

The three types of transactions the Fixed Asset System processes are Adds, Deletes and Transfers. They are initiated by choosing from the Fixed Asset System menu the tasks that you wish to perform. The instructions provided herein are structured to cover these different transactions in a clear and concise manner.

1. New Items

New items of Property are classified as those items purchased by the City, and they are tagged with a City of Orlando Property Tag upon receipt from a vendor. Purchasing will initiate the process by the issue of a Purchase Order within OMIS; this will automatically create a Pending Asset file with a status of 1 within the Fixed Asset System. Accounting, Accounts Payable will issue a check for the item and move the Pending Asset file to a status 2. Property Control assigns Asset Number, completes Description, Location Codes, Responsible Manager, Assigned To, Asset Class, Asset Type, Manufacturer, Model, Year Made, Serial Number (if available), Property (custodian's name), Review Date and Reviewed By fields and processes the item(s) to a status 3. Property Control will create a new "Asset Verification Form" and send this form with a property tag to the receiving custodian. The receiving department's Responsible Officer will physically tag the asset, check for errors in the fields of Responsible Manager, Assigned To, Location Codes, Serial Numbers and will make necessary changes to the form and return the form

to the Property Control Office within five (5) days. Property Control will move the pending asset from a Status 3 to a Status 4. Accounting's Financial Reporting will check for errors and move the asset into a status 5 and update the pending asset into the Fixed Asset Master File. This completes the process, and the pending asset becomes a fixed asset within the Fixed Asset Master File.

2. Transfers

Transfer of Fixed Assets are initiated by the Responsible Officer who will access the Fixed Asset System Main Menu, select Fixed Assets Menu, from there select the option Work With Transfers. The transferring custodian will use the command FANGED; this will bring up the screen with the input fields for Asset Number; enter the Asset Number of the item to be transferred and field exit; the cursor will skip to the field titled transfer to; enter the fund number and field exit; skip the center field and move the cursor to the last field and enter the program number of the receiving department; field exit to Transfer Date; enter the date mm/dd/yy; the next field is titled Complete..: (Ye/N); if all above information is correct, enter Ye to complete. Notify the receiving Accountable Officer that a transfer is awaiting acceptance.

The receiving department's Accountable Officer will access the Work With Transfer option as described above; once the Work With Transfer screen appears it will display all outstanding transfers; use the TAB key to move the cursor to the RESET position; enter the correct Asset Number and hit enter. The cursor will position to the Asset selected; enter a 2=Change; the screen will display the Asset selected detailing From whom, Transfer To and Transfer Date. The receiving Accountable Officer will enter Date Accepted, Responsible Manager, Assigned To, Location 1 and Location 2; enter all the above correct data, and complete the transfer by entering Y in the Complete field. This completes the transfer by the Accountable Officers.

Accounting's Financial Reporting will check for errors and enter necessary accounting code and update to complete to the Fixed Asset Master File.

Management Reports

The Fixed Asset System will allow the user to create and print Fixed Assets by Location and or Program. The steps to create this report are outlined below:

STEP 1 - Access the Fixed Asset System's Main Menu, select option #3, MANAGEMENT REPORT MENU. The screen will display Management Report options.

STEP 2 - Select option #7, FIXED ASSET LOCATION REPORT. This will pull down a window displayed as:

```
Physical Location 1... :----- (Blank-All)
Physical Location 1... :----- (Blank-All)
Responsible Manager... :----- (Blank-All)
General/Proprietary/Both: B
Manager/Location History: N
Sequence.....:1 (1=Loc1/Loc2/Asset#)
                (2=Loc1/Loc2/Description)
                (3=Loc1/Loc2/Serial#)
                (4=Loc1/Loc2\Manager)
```

Custodians will find it best to use the Responsible Manager's Program number in the Responsible Manager blank only. By leaving the Location 1 and 2 fields blanks open, the report will run the entire Programs inventory regardless of locations. Leave all other fields to the default settings and the report will automatically be submitted and printed on the Custodians designated printer.

ATTACHMENT C

Physical Vehicle Inventory Procedures for Vehicles

The following procedures describe in detail the responsibilities of each member of the inventory team. These procedures are published in order to enhance the orderly flow of the vehicle inventory.

1. Responsibility for conducting the inventory shall be vested solely with the Purchasing and Materials Management, who shall assign an inventory supervisor. The supervisor is independent of the actual physical inventory and will be present solely for the purpose of resolving questions or problems involving the inventory procedure.
2. Upon arrival at a facility, the inventory supervisor shall make a preliminary overview and determine the most expedient method for counting the vehicles present.
3. There shall be no movement of inventory stock from one location to another during the counting process. This restriction will serve to prevent duplication of effort, loss of valuable time, and inaccurate vehicle counts.
4. Inventory teams shall consist of a counter and an observer. An on-site inventory supervisor also shall be present.
5. At the start of the inventory at each facility, the supervisor will turn over to the team a computer listing of vehicles to be counted. All marks on the computer listing are the responsibility of the inventory team, who shall certify as to correctness by signature of the counter and observer.
6. Upon completing the on-site inventory at each facility, the signed computer listing shall be returned to the inventory supervisor.
7. This listing shall be used by the Materials Management Supervisor to update the Master Copy of the vehicle inventory listing.
8. The following procedure shall be used as the standard for performing the on-site inventory:
 - A. For each vehicle, in sequence, the counter shall locate the City vehicle number and vehicle manufacturer's serial number. The most likely location where these numbers may be found are the dashboard on the driver's side, the door jam, rear bumper, and fuel cap. If the City vehicle number cannot be found, a complete description of the vehicle, including the license plate number and any other vehicle serial number, shall be written in ink on a separate inventory exception card, and immediately turned over to the inventory supervisor.
 - B. Upon locating the required numbers, the counter shall read these numbers to the observer who shall locate the corresponding vehicle entry on the computer listing. A "check mark" shall be entered in the right margin of the listing next to the item found. If the vehicle number does not appear on the computer listing, the observer shall enter (in ink) all pertinent information about the vehicle (i.e., City vehicle number, license plate number, manufacturer's serial number, and vehicle description) on a separate inventory exception card. Exception cards will be turned over to the inventory supervisor.
 - C. The counter shall Place an "X" in chalk in the designated location for each vehicle. These locations, by vehicle type, are as follows:

Four-wheel vehicles	Left rear tire
Two-wheel vehicles	Rear or left tire
Lawn mowers/edgers	Left rear tire

For vehicles other than the above, the inventory supervisor shall designate the most visible and appropriate location for the chalk-mark.

- D. Any corrections found to be necessary shall be noted on the computer listing by a single line through the incorrect entry, with the correct information written in the space above. All corrections shall be initialed by the individual making such correction.

ATTACHMENT D

System Overview - Fixed Asset System Inventory

SYSTEM OVERVIEW

The Fixed Asset System Inventory allows the user to select a group of Fixed Assets to be listed and programmed into a portable Bar Code Reader. Inventory data is then read into the Bar Code Reader by using the Pen Light, scanner or manually key punched. This data is collected on-site and allows the user to check data for items not found during the physical inventory. Once data is complete, it is downloaded into a Personal Computer, then uploaded to the City's Mainframe computer system where it is compared against the existing Program's inventory. A printout is created reflecting the differences between the existing Program's inventory on file with the actual physical inventory taken. The results will have "MISSING ITEM NOT INVENTORIED" (not located during physical inventory) and "EXTRA ITEM NOT IN DOWNLOAD FILE" (item exists but not assigned to inventoried Program).

The following are steps to be taken to set up and conduct a site inventory in detail:

PROGRAM ASSET INVENTORY REPORTS (Download)

1. Access the City's computer mainframe and select the option for "SELECT RECORDS FOR INVENTORY." This option will display a screen as follows:
LOCATION 1 ----- (BLANK FOR ALL)
LOCATION 2 ----- (BLANK FOR ALL)
RESPONSIBLE MGR ----- (BLANK FOR ALL)

The user may select either location inventory (items located at one location) and/or Responsible Manager (items existing within a selected Program number). This file will be created within the city's mainframe and the user will be notified when the job is completed. Once completed, a printout will be generated on the printer of all assets selected. The user will HOT KEY the Personal Computer to bring up the PC Menu and select the option titled "400 to PC" which will download the data into a PC File. The user must HOT KEY again to access the City's Mainframe and "Sign Off" The user must then COLD BOOT the PC to clear all emulation programs to download data into the Bar Code Readers. Once the PC's menu returns, turn on the Bar Code Reader. The user will have two options: "F1-Fixed Assets" and "F2-City Stores." Select option F1. The reader will display "F1-EXCEPTION SCAN" or "F2-SCAN ONLY." Select option "F1-EXCEPTION SCAN," connect the Bar Code Reader to the PC and select the option on the PC titled "PC to 9440." This will download the Program or Location assets to the Bar Code Reader. The reader is now ready for a site inventory.

BAR CODE SCANNER PROGRAM

This program controls the collection and transmission of inventory data through the Intermec 9440 Reader. The first section takes the user through a series of prompts which allows data to be entered and saved into a file on the reader. A second section then allows the collected data to be transmitted to the PC. Data entry is accomplished by scanning each item's bar coded label or manual key entry.

DATA ENTRY SECTION

The Intermec 9440 is capable of recording data in two modes: "F1-EXCEPTION SCAN" and "F2-SCAN ONLY." In the first mode the Bar Code reader will scan items within a specific City

Program and, at the end of data entry, will provide the user with items that were missed during the physical inventory. This option allows the user to check with the inventoried program custodian to enter data that might have been overlooked. The second mode, "F2-SCAN ONLY," allows the user to scan the inventoried items and run the results against any Program loaded in the PC.

INTERMEC 9440 BAR CODE SCANNER SET UP

1. Turn Reader on. Reader display should display: F1-FIXED ASSETS F2-CITY STORES
2. Select F1-FIXED ASSETS. Reader will display:
F1-EXCEPTION SCAN
F2-SCAN ONLY
3. Select Option.
 - a. If F1-EXCEPTION SCAN option is selected, follow instructions pertaining to "PROGRAM ASSETS INVENTORY REPORTS" (DOWNLOAD) described above.
 - b. If F2-SCAN ONLY option is selected, Bar Code Reader will display:
ENTER ITEM NUMBER
F1-TRANSMIT/QUIT

NOTE: If neither F1-EXCEPTION SCAN or F2-SCAN ONLY options are selected, the Bar Code Reader will display the same prompts.

Conduct the Program's inventory, scanning each item or manually enter the asset's bar code number until all items have been read. Upon completion of inventory, enter F4TRANSMIT/QUIT. If option F1-EXCEPTION SCAN was programmed at the start of the inventory, the reader will review all items within the programmed inventory that were not scanned. The reader will prompt the user at the end of items not scanned to "F1-ENTER MORE ITEMS" or "F4-TRANSMIT/QUIT. When the Transmit/Quit option is selected, the reader is ready to upload data to the PC.

Make sure PC is not signed on to the City's mainframe. If it is, SIGN OFF and COLD BOOT PC to clear emulation programs. Connect the 9440 Reader to the transmission cable and enter F4-TRANSMIT on the 9440 Reader. Select the Option titled "9440 to PC" and the files will be transmitted to the PC file. Disconnect the transmission cable and SIGN ON to the City's mainframe again. Once the data upload is completed, access the mainframe's main menu and select the option titled, "RUN INVENTORY REPORTS." These reports will be held within the printer output queue. Select options for printing. Final Inventory Reports will print reflecting discrepancies and all items found.

ATTACHMENT E

Fixed Assets - Release 4.0 - Operating Guidelines for Status Changes

STATUS CHANGES

These following sections discuss how to change the status of a fixed asset, and the transactions and general ledger journal entries that will be automatically created.

Valid Status Changes

Fixed Assets 4.0 provides the ability to change the status of an asset and to automatically create the necessary asset transactions and general ledger journal entries. The six valid asset statuses are listed below, as well as the valid statuses that an asset can be changed to based upon the current status of the asset:

STATUS	CAN BE CHANGED TO
1=Depreciable	4, 5, 6
2=Fully Depreciated	4, 5, 6
3=Non-Depreciable	4, 5, 6
4=Lost/Stolen	1, 2, 3
S=Sold	None
6=Retired	1, 2, 3

When an asset is changed from a 1, 2, or 3, to a 4, 5, or 6, all transactions and general ledger journal entries are automatically created. These are displayed on the screen and can be verified prior to updating the status change.

When an asset is changed from a 4 or 6, to a 1, 2, or 3, only the status in the Asset Master File is changed; any desired transactions or journal entries must be created manually.

An asset with a status of 5 cannot be changed to any other status.

Accessing Status Changes From the Work With Screen

There are a number of ways to access a status change for processing. The Work With Status Changes screen displays a list of all the pending status changes.

The list contains five (5) columns of information for each pending status change, including asset number, description, current status, new status, and whether the pending status change has been selected for update.

The Option field is used to specify the desired operation to be performed on a status change entry. These options are displayed in the upper portion of the screen (2=Change, 4=Delete, 20=Select For Update).

The list is sequenced by the highlighted column, the asset number. To assist in accessing a particular asset, a Reset field has been provided. This appears in the upper right portion of the screen. The list of status changes will be repositioned to the asset number, or partial asset number, that is entered.

Adding a Status Change

A Status change can be added from the Work With Status Changes screen using the F6--Add function. This will create a new pending status change.

This option will allow the desired asset number and the new status to be entered. Once this has been specified, all transactions, journal entries, and corresponding amounts are automatically determined and displayed on the next screen for verification. The date of the status change can also be specified.

When verifying the journal entries on the screen, it may be necessary to change the default Gain/Loss account number. If a gain/loss journal entry is necessary, the account number used is defaulted from the System Control File. This can be changed using function key twenty (F20=Change Gain/Loss Account).

Once all of the information has been entered, the status change can be selected for update. This is accomplished from the Work With Status Changes screen using option twenty (20=Select For Update). The pending status changes is then available for posting.

Canceling a Status Change

The Work With Status Changes screen displays a list of all pending status changes. Once a status change is updated, it will no longer be displayed. Any time before a status change is updated, it can be canceled.

To cancel a status change, it simply needs to be removed from the list. The delete option, (4=Delete), from the Work With Status Changes screen will cancel the pending status change.

Updating a Status Change

Once all status change information has been verified, it is ready to be updated. The journal entries will be added to the general ledger, and the necessary transactions will be added to the Asset Transaction File.

Prior to updating, however, the Status Change Edit Listing should be printed. It should be examined to ensure that all journal entry and transaction information is correct.

When the Update Status Changes option is executed, all appropriate transactions and journal entries will be created automatically. After the update is complete, the status change information will no longer be displayed on the Work With Status Changes screen.

When an asset with a status of 4 or 6 is changed to 1, 2, or 3, there are no journal entries or transactions automatically created. If any are desired, they must be processed manually.

When an asset with a status of 1, 2, or 3, is changed to 4, 5, or 6, the journal entries and transactions (which were determined at the time the status change was added), are based upon the current status of the asset, the new status, and whether or not depreciation has been recorded for the asset whose status is being changed. The following paragraphs discuss these automatically created entries.

If depreciation HAS NOT been defined in the G/L Distribution Master File for the asset whose status is being changed, the following will occur:

ACQUISITION OF THE ASSET IN THE ORIGINAL FUND IS REVERSED. This effects both the Asset Transaction File and the general ledger. The "To Record Purchase" distribution defined prior the status change is reversed, where the amount used is the total cost plus cost adjustment recorded in the Asset Transaction File.

If depreciation HAS been defined in the G/L Distribution Master File for the asset whose status is being changed, the following will occur:

ACQUISITION OF THE ASSET IN THE ORIGINAL FUND IS REVISED. This effects both the Asset Transaction File and the general ledger. The "To Record Purchase" distribution defined

prior the status change is reversed, where the amount used is the total cost plus cost adjustment recorded in the Asset Transaction File.

ACCUMULATED DEPRECIATION IS REVERSED. This effects both the Asset Transaction File and the general ledger. The "To Record Depreciation" distribution defined prior to the transfer is reversed, where the amount used is the total accumulated depreciation recorded in the Asset Transaction File.

THE GAIN/LOSS IS RECORDED IN THE GENERAL LEDGER. This effects only the general ledger. The Gain/Loss account and project/sub-project specified for the status change is booked to the general ledger. The amount used is the book value of the asset prior to the transfer.

At the time the status change is updated, the resulting book value of the asset will be zero in the Asset Transaction File for those assets that have been lost, stolen, sold, or are being retired.

Correcting A Mistake

The following paragraphs identify common errors, how to go about correcting them once they are identified, and how to keep them from happening in the future.

One possible error is that the wrong status was specified. If the status change has not yet been updated, it can be deleted, and added again with the correct new status. See the section of this manual entitled "Canceling A Status Change" for more information. If the status change has already been updated, the necessary steps to correct the mistake will vary based upon the old status, the incorrect new status, and the desired new status. Regardless, the necessary entries must be made manually to the Asset Transaction File and the general ledger. To add or correct transactions, use the Work With Asset Transactions screen. Any necessary journal entries to the general ledger should be entered through the NWS Financial System.

If, when adding a status and verifying the entries automatically created, a mistake is detected, you must first determine why the mistake occurred. If the G/L Distribution Master File and the Asset Transaction Master File are correct, the automatically created entries will also be correct. Therefore, if there is a problem with the automatically created entries, it will have been caused by an incorrect setup elsewhere. This needs to be determined and corrected, the incorrect status change must be canceled, and the status change must be re-entered. Again, the automatically created entries should be verified.

Lastly, when verifying the automatically created entries prior to update, if the Gain/Loss account is wrong, it can be easily changed. If a gain/loss entry has been created, the account number and project/sub-project used is defaulted from the System Control File. Since it can be changed, this is how an error is corrected.

A function key is available to change the account, (20=Change Gain/Loss Account), which is accessed when changing a status change (2=Change) from the Work With Status Changes screen. Simply enter the correct gain/loss account number or project/sub-project and the error is corrected.

ATTACHMENT F

Fixed Assets - Release 4.0 - Operating Guidelines for Transfers

TRANSFERS

The following sections discuss how to transfer a fixed asset to a different fund/department/sub-department, and how the appropriate transactions, general ledger journal entries, and Manager/Location History entries will be automatically created.

Accessing Transfers From the Work With Screen

There are a number of ways to access a pending transfer for processing. The Work With Transfers option displays a list of all the pending transfers.

The list of pending assets contains eight (8) columns of information for each pending transfer: Asset Number, Description, the Fund the asset is being transferred from, the Fund the asset is being transferred to, whether or not the From information has been completed, whether or not the To information has been completed, whether the pending transfer has been selected for update, and the Active/Inactive status of the pending transfer. The Option field is used to specify the desired operation to perform on a transfer. These options are displayed in the upper portion of the screen (2=Change, 4=Delete, 5=Display, etc.).

The list is sequenced by the highlighted column, the asset number. To assist in accessing a particular pending asset, a Reset field has been provided. This appears in the upper right portion of the screen. The list of transfers will be repositioned to the asset number, or partial asset number, that is entered.

Adding a Transfer

A transfer can be added from the Work With Transfers screen using the F6=Add function. This will create a new pending transfer.

The transfer process should be initiated, (and thus, the pending transfer added), by the person responsible for an asset prior to the transfer. The information that person specifies includes the Fund, Department, and Sub-Department the asset will be transferred to and the date the transfer is to occur. Once this information is complete, that person will mark it as such, and the transfer is then available to the person who will be responsible for the asset after the transfer is complete.

The "To" information will then be entered by the person to whom the asset is being transferred. This information includes the date the asset is accepted, the new responsible manager, the person the asset will be assigned to, and the new location of the asset. When this information is complete, that person will mark it as such.

The next step involves the general ledger distribution for the asset. The new distribution for recording the transfer in the new fund/department/sub-department must be specified. This distribution will be used during the update of a transfer. For more information on how this distribution is used, refer to the section of this manual entitled, "Updating A Transfer."

Once all of the transfer information has been entered, the transfer can be selected for update. This is accomplished from the Work With Transfers screen using option twenty (20=Select For Update). The pending transfer is then available for posting.

Canceling a Transfer

The Work With Transfers screen displays a list of all pending transfers. Once a pending transfer is updated, it will no longer be displayed. Any time before a pending transfer is updated, it can be canceled.

To cancel a transfer, it simply needs to be removed from the list. The delete option, (4=Delete), from the Work With Transfers screen will cancel the transfer.

Accepting a Transfer

Once a transfer has been initiated by the person transferring the asset, it must be accepted by the person to receive the asset.

To accept a pending transfer, the change option from the Work With Transfers screen, (2=Change), should be used. If the From information has already been completed, (identified by a YES in the column headed by "From~), option two will allow the transfer to be accepted.

The information that the person accepting the transfer enters includes the acceptance date, who the responsible manager is, the person the asset will be assigned to once the transfer is completed, and the new location.

When all of this information has been entered, the acceptance information, ('To' information), can be marked as complete by entering Yes (Y=Yes) in the Complete field. Once the To information has been marked as complete, it cannot be changed.

Changing the General Ledger Account Distribution

When an asset is transferred from one fund to another, the necessary transactions and journal entries are automatically created. These will reverse the original purchase, reverse any accumulated depreciation, create the gain/loss journal entry in the general ledger, if appropriate, and re-record the acquisition of the asset in the new fund.

The accounts to be debited and credited to record the acquisition of the asset in the new fund must be specified. This is accomplished through the Work With G/L Transfer Info option from the Work With Transfers screen (16=G/L).

The general ledger distribution will end up being the new "To Record Purchase distribution. When the transfer is updated, these ~To Record Purchase~ entries will replace the original ~To Record Purchase" entries in the G/L Distribution File at the time of the transfer. A Gain/Loss account number and Project/Sub-Project can also be specified. This is used when interfacing with NWS Financials. See the section of this manual entitled, "Updating A Transfer," for more information.

Inactivating a Transfer

At any time prior to updating a pending transfer, the transfer process can be put on hold, or inactivated. This is accomplished using option eighteen (18=Inactivate) from the Work With Transfers screen. The last column displayed on the screen will show the status of each pending transfer, either an A for active or an I for inactive. When transfers are updated, only active transfers will be included.

Activating a Transfer

At any time prior to updating a pending transfer, the transfer process can be put on hold, or inactivated. This is accomplished using option eighteen (18=Inactivate) from the Work With Transfers screen. To re-activate a transfer, use option nineteen (19=Activate) from the same screen. The last column displayed on this screen will show the status of each pending transfer, either an A for active or an I for inactive.

When transfers are updated, only active transfers will be included.

Updating a Transfer

Once all From information and To information has been entered and the general ledger distributions have been specified, the transfer is ready to be updated. Prior to updating, however, the Transfer Edit Listing should be printed. This should be examined to ensure that all transfer and distribution information is correct.

When the Update Transfers option is executed, all appropriate transactions, journal entries, and changes to the G/L Distribution Master File will be made. After the update is complete, the transfer information will no longer be displayed on the Work With Transfers screen.

When the Update Transfers option is executed, the following occurs:

- **ACQUISITION OF THE ASSET IN THE ORIGINAL FUND IS REVERSED.** This effects both the Asset Transaction File and the general ledger. The "To Record Purchase" distribution defined prior the transfer update is reversed, where the amount used is the total cost plus cost adjustment recorded in the Asset Transaction File.
- **ACCUMULATED DEPRECIATION IS REVERSED.** This effects both the Asset Transaction File and the general ledger. The "To Record Depreciation" distribution defined prior to the transfer update is reversed, where the amount used is the total accumulated depreciation recorded in the Asset Transaction File.
- **THE GAIN/LOSS IS RECORDED IN THE GENERAL LEDGER.** This effects only the general ledger. The Gain/Loss account number and project/sub-project specified for the transfer is booked to the general ledger. The amount used is the difference between the book value of the asset prior to the transfer and the accumulated depreciation.
- **TRANSFER TRANSACTIONS ARE CREATED IN THE ASSET TRANSACTION FILE.** This effects only the Asset Transaction File. Two transfer transactions are created. The first will contain the Home Fund, Department, and Sub-Department prior to the transfer. The amount will be the book value, but it will be negative. The second transaction will contain the Home Fund, Department, and Sub-Department after the transfer, with the amount being the book value. These two transactions will offset each other, so the book value of the asset is not effected, but still provides a history of the transfer, old fund, new fund, and book value at the time of the transfer.
- **THE ACQUISITION ASSET IS RECORDED IN THE NEW FUND.** This effects both the Asset Transaction File and the general ledger. The new "To Record Purchase" distribution specified with the transfer information will be used to re-record the acquisition of the asset, this time in the new fund. The amount recorded is the book value at the time of the transfer.
- **THE OLD "TO RECORD PURCHASE" DISTRIBUTION IS REPLACED WITH THE NEW.** This effects only the G/L Distribution File. The distribution for recording the acquisition of the asset, ("To Record Purchase"), in the G/L Distribution File prior to the transfer is removed. The new "To Record Purchase" specified with the transfer information will then be added to the G/L Distribution File, replacing the old distribution for that asset.

At the time transfers are updated, the Asset Master File is updated to include the new Home Fund,

Department, and Sub-Department, Responsible Manager, Assigned To personnel, Location One, and Location Two. The Manager/Location Master File is also updated to reflect the possible change in manager and/or location.

Correcting a Mistake

The following paragraphs identify common errors, how to go about correcting them once they are identified, and how to keep them from happening in the future.

If a mistake for a transfer is detected prior to executing the Update Transfers option, the correction process is relatively simple. To change an incorrect general ledger distribution, use the general ledger distribution option, (16=G/L), from the Work With Transfers screen.

If the mistake has to do with the From information or To information, and that step has not yet been completed, (Complete=No), use the change option (2=Change) to make your correction. If, on the other hand, that step has already been completed, (Complete=Yes), the transfer will have to be cancelled and re-entered correctly. All information should be verified prior to marking the step as complete.

If the Update Transfers option has already been executed and a mistake is discovered, the nature of the mistake will determine the correction procedure. If an incorrect responsible manager, assigned to, location one, or location two was entered, it can be corrected simply by changing the appropriate Asset Master File information (from the Work With Fixed Assets option), and making any necessary corrections in the Manager/Location History File (F20=Mgr/Loc History).

If an asset was transferred to the wrong fund/department/sub-department, however, this can be corrected by transferring the asset again, this time from the wrong fund/department/sub-department to the correct fund/department/sub-department. All journal entries will be corrected automatically. The Manager/Location History, however, may need to be corrected to reflect that only one transfer actually occurred rather than two.

ATTACHMENT G

Fixed Assets - Release 4.0 - Operating Guidelines for Pending Asset Processing

PENDING ASSET PROCESSING

This section discusses a number of issues associated with processing pending assets in Fixed Assets 4.0.

Pending Asset Security

See the section of this manual entitled, "Defining Pending Asset Security."

Automatic Creation of a Pending Asset

See the section of this manual entitled, "Automatically Creating A Pending Asset From Purchase Orders."

Adding a New Pending Asset Manually

A pending asset can be added in one of two ways: automatically when a purchase order is updated, or manually. This section discusses adding a pending asset manually.

A pending asset can be added from the Work With Pending Assets screen using the F6=Add function. This will create a new pending asset with a pending status of three (3). To add a pending asset, you must be authorized to the F6=Add option and have pending asset security for the asset class, responsible manager, and pending asset status being added.

The first window will ask for the purchase order number. This is required. It may be desirable to define a dummy purchase order number that will signify that the pending asset was, in fact, added manually. For instance, "MANUAL" could be entered for the purchase order number of a pending asset (since the PO# allows letters and/or numbers).

When the pending asset information is being added, an asset number should be specified. This is important because the combination of purchase order number, line item number, and asset number is unique; there cannot be a duplicate. If an asset is added with a purchase order number of "MANUAL," a line item of 001, and the asset number is left unassigned (as blanks), then the next time a manual asset is added, if MANUAL/001 is again specified for the purchase order number, the system will identify that a duplicate pending asset is being entered. If, on the other hand, an asset number was specified for the first pending asset, then the second will be accepted, and the asset number for the second can then be designated.

The pending asset pop-up windows will allow you to enter the desired information. The last window that appears will ask you whether you are ready to change the pending status to the next status, such as, from three (3) to four (4). If all of the information to be added at status three (3) has been completed, yes (Y=Yes) should be entered. The status will automatically be changed to four (4) and the pending asset is then available for processing by those users with access to pending assets with a status of four (4).

A pending asset that has been added manually is really no different from one that has been created automatically by updating a purchase order from the Financial System. The first is created with a pending status of three (3) and the second with a one (1). Each asset will still progress through the pending statuses until five (5) is reached, and the asset is ready to be updated.

Accessing Pending Assets From the Work With Pending Assets

There are a number of ways to access a pending asset for processing. To begin with, you must first have

the authority to do so, both program level security and the proper Pending Asset Security.

The Work With Pending Assets option displays a list of all the pending assets that the user performing the option has access to based to their Pending Asset Security. Any pending assets to which the user is not authorized will not even show up in the list. Therefore, two different users both executing the Work With Pending Assets option may see two completely different lists of pending assets.

The User ID performing the Work With Pending Assets option is displayed on the screen, identifying the actual Pending Asset Security being used.

The list of pending assets contains six (6) columns of information for each pending asset: Option, Status, PO#/Item, Description, Asset#, and Ready For Update. The Option field is used to specify the desired operation to be performed on an asset. These options are displayed in the upper portion of the screen (2=Change, 4=Delete, 5=Display, etc.). The Status column shows the status of each pending asset (1-6), along with the abbreviation for the status. The abbreviation is defined in the System Control File. PO#/Item is the purchase order number and the line item number of the purchase order from which the asset was created. The Description column is the description for the pending asset. Asset# is the asset number uniquely identifying each pending asset. And lastly, the Ready For Update column identifies which pending assets have been selected for update.

The list of pending assets can be sequenced a number of ways, including pending asset status, purchase order number, description, or asset number. The sequence of the list is easily identified by the column that is highlighted. If it's sequenced by status, the pending asset status column will be highlighted, if sequenced by description, the description column will be highlighted, and so on. The sequence can be changed by using Function Key 9 (F9=Sequence). This will change the sequence, (and likewise the highlighted column), each time the key is pressed.

To assist in accessing a particular pending asset, a Reset field has been provided. This appears in the upper right portion of the screen. When the list is sequenced by pending asset status, you can enter a status in the Reset field and the list will be repositioned beginning with the status specified. When sequenced by PO#, the list can be reset by PO# or partial PO#. When sequenced by description, it can be reset by description or partial description. And when sequenced by asset number, it can be reset by asset number or partial asset number.

Entering Pending Asset Information

Pending asset information can be entered when adding a new pending asset or changing an existing pending asset from the Work With Pending Assets screen (F6=Add, and Option 2=Change, respectively).

The asset class and responsible manager must be entered. These will determine who has access to that pending asset as specified in the Pending Asset Security File. If the class and manager are not assigned until later in the pending asset process, a "dummy" class and manager must be entered, representing "Not Yet Assigned." A default class and manager can be specified in the System Control File, and will be used then a pending asset is added.

You can only add a pending asset with a Class and Manager that you have been authorized to in the Pending Asset Security file. Attempting to add an asset to a class or manager that you are not authorized to, will cause an error, and you will not be able to add the pending asset.

No information other than the asset class and responsible manager is required during the pending asset process. This is because certain information may not be added until late in the pending asset process. Before a pending asset can be updated, however, it is checked to make sure all necessary information has been added. An error report can be produced, the Pending Asset Error Report, identifying any pending asset fields that have not been entered, and that should be in order to update the asset.

Funding Sources

For each asset, the source of the funds for acquisition can be tracked, as well as the percent for each source. This information is used for informational purposes only.

Multiple funding sources can be specified for each asset. Each of these sources is a table code. The total percent of all funding sources for an asset must equal 100%.

This information is used by the Schedule Of General Fixed Assets By Source Report. This lists the total cost plus cost adjustments for all general fixed assets, with totals broken down by funding source.

Changing the Pending Status of an Asset

The pending asset process uses pending statuses of one through six (1-6). The pending status of an asset can be changed to the next status through the change (2=Change) option from the Work With Pending Assets screen. When changing asset information, the last pop-up window to appear will ask you if the status of the asset should be changed to the next available status. Specifying Yes (Y=Yes) will change the status automatically. Specifying No (N=No) will not change the pending status; it will remain at the current pending status.

When a pending asset is added to the pending process, it will either have a pending status of one (1) if added automatically through purchase orders, or a pending status of three (3) if added manually.

An asset with a pending status of One can be changed to Two, Two to Three, Three to Four, and Four to Five using this procedure. Once an asset has reached pending status Five (5), it is ready to be selected for update. This can be accomplished using option 20 (20=Select For Update) from the Work With Pending Assets screen.

A pending asset with a status of two (2) can be inactivated. This is accomplished by using Function Key 14 (F14), and will change the pending status from a two to six, (2 to 6). When re-activated, the status will be changed from six back to two, (6 to 2). This is accomplished by using Function Key 15 (F15). It is then available to continue through the normal pending asset process.

Setting Up The General Ledger Account Distribution

The General Ledger Account Distribution option, (G/L Account Distribution), allows you to specify the account numbers to be debited and credited during a number of different options related to each fixed asset.

If interfacing with the NWS Financial System, the general ledger account numbers specified will be validated upon entry. Additionally, the specified accounts will be automatically debited and credited in the general ledger during the appropriate options. This information will also be used to write the necessary transactions in the Asset Transaction File.

If not interfacing with the NWS Financial System, the G/L Account Distribution will still need to be set up for each asset, since these entries will determine the transactions created in the Asset Transaction File.

The account numbers specified, however, will only be used for informational purposes in the transaction file, and will not be debited or credited in the general ledger.

There are four (4) general ledger distributions that can be set up for each asset. These are To Record Purchase, To Record Depreciation, To Record Transfer, and To Record Source.

One or more accounts to be debited and one or more accounts to be credited can be specified for each G/L Distribution. When each debit or credit is entered, a general ledger account is specified, along with a Project/Sub-Project, and either a dollar amount or a percent. If percents are entered (rather than dollar amounts), the total of the debits must equal 100% and the total of the credits must equal 100%. All entries are validated, immediately identifying any errors and ensuring that the totals are correct.

Recording the Purchase of an Asset

See the section of this manual entitled, "General Ledger Accounting Transactions."

Recording Depreciation

See the section of this manual entitled, "General Ledger Accounting Transactions."

Splitting a Pending Asset

Fixed Assets 4.0 provides the ability to split one pending asset into multiple pending assets. An example of such a split might include a purchase order on which three desks were ordered, (one line item with a Quantity of 3). When the skeleton pending asset is created, there will be one pending asset with a Quantity Ordered of three. At some point prior to updating that pending asset, it will have to be split into three pending assets.

When a pending asset is split, all you need to do is specify the asset numbers of the pending assets to be created. If the original desk is to be split into three desks, then three asset numbers must be specified, and the original one will be deleted.

When specifying these asset numbers, the ability to automatically assign the numbers is provided. Pressing the appropriate command key will add the next available asset number from the System Control File to the list of new asset numbers.

After all of the new asset numbers have been specified, you can actually split the asset. The original asset will be removed from the Pending Asset Master File, and a new pending asset will be added to that file for each new asset number specified. All information for each newly created asset will be identical to the original asset information including the pending status. The only exceptions are the new asset numbers (as specified), and the new Quantity Ordered (that will be set at 1).

Any Funding Sources or General Ledger Distribution information that have been set up for the original asset will also be duplicated for each new asset, as well as all other pending asset information. Once the original has been split, each new asset will then be available for individual maintenance as required.

Updating a Pending Asset

When a pending asset is updated, it will be removed from the Pending Asset Master file and added to the Fixed Asset Master File. In order for a pending asset to be updated, it must first have a pending status of five (5), and have been selected for update (Option 20=Select For Update).

Once the desired pending asset has been selected, an Edit Listing should be printed. This will produce a hard copy report of the assets that have been selected and should be used to verify that all asset information, funding sources, and general ledger distribution information is correct.

Any changes that are needed should be made prior to going any further, and the Edit Listing should again be printed to verify the accuracy of the data.

When the Edit Listing is printed, the assets that have been selected for update will also be checked to see if any errors exist. All errors will be identified on a hard copy report, so that the errors can be easily corrected.

The Pending Asset Edit Listing option will produce the Edit Listing, and an Error Report if any errors exist. The error report that is printed can also be produced on its own, (without the Edit Listing), from the Pending Asset Error Report option.

Once all errors have been corrected, the asset can be updated, using the Update Pending Asset option. This will remove the pending asset from the Pending Asset Master File and add it to the Fixed Asset Master File.

When this option is executed before it is updated, the pending asset is again checked to ensure no errors exist. If an error is found, the asset will not be updated, and an error report will be produced identifying all assets not updated and the reason(s) why.

Printing an Edit Listing

The Pending Asset Edit Listing is a hard copy report that can be printed on demand. When this option is executed, it will print a report of every pending asset with a pending status of five (5) that has been selected for update. The report can be printed in summary, showing one line per asset, or in detail, showing all information associated with each asset. This should be used to verify pending asset information prior to pending the asset information prior to updating the assets.

When this option is executed, the Pending Asset Error Report is also printed. This report will show all errors that exist for the pending assets with a status of five (5) that have been selected for update. This report can be used as a working list to correct any errors. All errors must be corrected before the pending asset can be updated. (The Pending Asset Error Report can also be printed without the Pending Asset Edit Listing using the Pending Asset Error Report option.)

Checking for Errors

The Pending Asset Error Report will identify all errors that exist for those pending assets with a pending status of five (5) that have been selected for update.

An example of one of these errors is an undefined asset number. The asset number is not required during the pending asset process, but is required in order for the pending asset to be updated. If you attempt to update a pending asset without assigning an asset number, this will cause an error, and the pending asset will not be updated.

This report can be printed on demand using the Pending Asset Error Report option. It is also printed each time the Pending Asset Edit Listing option is executed.

Posting A Pending Asset

When pending assets are ready to be updated, an Edit Listing should be printed to verify all pending asset information, and the Error Report should have been printed to ensure no errors exist.

If any changes are needed (identified by the Edit Listing), or if any errors need to be corrected (as identified by the Error Report), the pending asset information should be changed/corrected prior to going any further.

Once this has been completed and all errors have been corrected, the pending assets that have been selected for update can be posted through the Update Pending Assets option. This will remove those pending assets from the Pending Asset Master File and add them to the Fixed Asset Master File.

Another check for errors is performed during the update (just in case all of the previously identified errors have not been corrected). If an error is encountered, that asset will not be updated. Instead, it will be identified on an Error report. All selected pending assets without any errors will be updated.

During the Pending Asset Update option, the acquisition of the assets may be recorded. This will be determined by the value in the System Control File for "Record Purchase During Pending Asset Update." If this is Yes (Y=Yes), then the purchase of the asset will be recorded in the Asset Transaction file, (and possibly the general ledger), during the update. If the value is No (N=No), then the purchase will be recorded during the Record Purchases in G/L option. The transaction type used to record the purchase will be determined by the "To Record Purchase" value specified in the System Control File.

If the System Control File is set up to interface with the NWS Financial System, then the purchase will be automatically recorded in the general ledger. The general ledger distribution will be determined by the "To Record Purchase" general ledger accounts specified in the G/L Distribution File for each asset.

If a proprietary fixed asset is purchased from a sub-fund to the parent/operating fund, the necessary accounts will be debited and credited automatically in the general ledger according to the "To Record Source" general ledger account specified in the G/L Distribution File for the asset.

For more information on the general ledger debits and credits, see the section of this manual entitled, "General Ledger Accounting Transactions."

Correcting a Mistake

The following paragraphs identify common errors, how to go about correcting them once they are identified, and how to keep them from happening in the future.

One common error is that the wrong pending asset information is assigned to a pending asset (asset class or type, insurance company, manufacturer, method acquired, etc.). If the asset has not yet been updated, then the error can be corrected through the change option (2=Change) on the Work With Pending Assets screen. If the asset has already been updated, then this can be corrected through the change option (2=Change) on the Work With Fixed Assets screen. Prior to updating a pending asset, the Pending Asset Edit Listing and Error Report should be printed and examined to catch any errors or mistakes.

If an asset shows up on the Error Report, all necessary corrections can be made using the change option (2=Change) on the Work With Pending Assets screen.

If the wrong original cost or cost adjustment was entered, an adjustment needs to be made to correct it. If the acquisition of the asset has not yet been recorded, the correction can be made using the change option

(2=Change) from the Work With Pending Assets screen, and no general ledger or transaction file corrections need to be made. If the purchase of the asset has already been recorded, the correction must also be made using the change option (2=Change) from the Work With Fixed Assets screen. The correct original cost or cost adjustment can be typed in directly over the incorrect values. Any necessary general ledger journal entries to record the difference will be made automatically, as well as any necessary asset transactions. This is the same procedure as adding an additional cost to an asset, which will also automatically create the necessary general ledger journal entries and/or asset transactions.

If the wrong general ledger distribution for recording the purchase of an asset has been entered and the purchase has not yet been recorded, the correction is simple. This can be accomplished through the General Ledger Distribution option (16=G/L) on the Work With Fixed Assets screen. Simply make the necessary corrections.

If, however, the purchase has already been recorded, a number of steps must be completed. First, the correct distribution needs to be entered into the General Ledger Distribution Master File (just as if the purchase had not yet been recorded) using the 16=G/L option on the Work With Fixed Assets screen.

Next, the asset transaction file will have to be manually corrected. This can be accomplished through the asset transactions option 18=Work With Asset Transactions on the Work With Fixed Assets screen. This will allow you to change the general ledger account number(s) and/or dollar amount(s) for any transactions that exist, to delete any unnecessary transactions, and to add any additional transactions.

Lastly, changes may have to be made to the general ledger if interfacing to the NWS Financial System. These journal entries you need to make should reverse the original acquisition (under the wrong distribution), and re-record the acquisition with the correct general ledger distribution. This should all be done manually through the General Ledger module of the NWS Financial System.

Pending Asset Report

The Pending Asset Report option provides a way to print a hard copy report of selected pending assets. The information can be printed in summary or in detail, and will only show those assets for which the user executing the option has authority to as specified in the Pending Asset Security File.

ATTACHMENT H

Fixed Assets - Release 4.0 - Operating Guidelines for Management Reports

MANAGEMENT REPORTS

Status Report By Fund

The selection criteria for this report includes a range of funds, departments, and sub-departments. Every asset with a home fund, department, and sub-department in the specified range will be included. The information displayed for each asset includes the asset number, description, asset status, cost, cost adjustments, accumulated depreciation, current year depreciation, salvage value, sale price, book value, total asset life, and remaining life.

Totals are provided by fund, with each fund beginning on a new page. The totals include the number of assets, total cost, total salvage value, total accumulated depreciation, total current year depreciation, and total book value. These totals are provided for each of the different asset statuses, namely depreciable, fully depreciated, non-depreciable, lost/stolen, sold, and retired fixed assets.

Fixed Asset Transaction Report

The selection for this report includes asset number, transaction type, and a range of transaction dates. Each asset that meets the specified criteria will be included on the report. The information printed includes asset number, description, home fund, department, sub-department, book value, original cost, and asset status.

Each asset transaction that meets the selection criteria will be printed, showing the transaction date, transaction type, depreciation from/through period, general ledger account number, project/sub-project, general ledger date, and the transaction amount. The totals include the number of assets, and a total book value for all assets printed.

Analysis Of Gain Or Loss Report

The selection criteria for this report includes asset number, asset class, type, and range of funds, departments, and sub-departments. For each asset, the information printed will include the asset number, description, home fund, department, and sub-department, capitalization date, the lost, stolen, sold, or retired date, asset status, class, type, cost plus adjustments, accumulated depreciation, replacement cost, book value, sales price, and the net gain or loss for the asset.

The assets are printed in home fund, department, and sub-department order, with each fund beginning on a new page.

The totals for this report are provided by fund, and include total cost plus adjustment, total accumulated depreciation, total replacement cost, total book value, total sales price, and total net gain or loss.

Schedule Of General Fixed Assets By Source

This selection criteria for this report consists of a transaction date. This report will show the total cost plus cost adjustments for all general fixed assets as of the date specified. The total is broken down in two ways: by asset class and by funding source.

The first half of the report lists the total by asset class. The first four (4) asset classes listed will be determined by the values specified in the System Control File for Order Of General Fixed Asset Groups

On Reports. Any remaining classes will be listed after those four and will be in alphabetical order by class code.

The second half of the report lists the total by funding source. The percent associated with each source in the Funding Source File is multiplied by the total cost plus adjustments for an asset to determine the dollar amount associated with each funding source for an asset.

Schedule Of General Fixed Assets By Function and Department

The selection criteria for this report consists of a year end date. The report will list the total cost plus cost adjustments of all general fixed assets for the year ending with the specified date.

The totals will be listed by function/department and will be further broken down by asset class. The first four columns will represent the four asset classes specified in the System Control File for Order Of General Fixed Asset Groups On Reports. The fifth column will represent the total of all classes not listed in one of the first four columns. The sixth column is a total column, that will show the total of columns one through five. Complete grand totals are also provided.

Statement of Change in General Fixed Assets by Function and Department

The selection criteria for this report consists of a year-end date. The report will list the beginning cost plus cost adjustments, all additions, all deductions, and the final cost plus cost adjustments for the year ending with the date specified.

The four columns, beginning balance, additions, subtractions, and final balance, are listed for each function/department. Grand totals are provided for each column.

Fixed Asset Location Report

The selection criteria for this report includes location one, location two, responsible manager, and general assets, proprietary assets, or both. The report will list each asset by location and will include location one, location two, asset number, description, serial number, responsible manager, and asset nature (general or proprietary). The total number of assets at each location is also provided.

In addition to the selection criteria specified above is the ability to print the manager/location history for each asset. The sequence of the report will be by Location One, and Location Two. Additionally, within Location Two, you can specify the sequence to be either asset number, description, serial number, or responsible manager.

Insurance Management Report

The selection criteria for this report includes insurance company, asset class, type, and a range of insurance policy expiration dates. This report can be used to identify those assets with an expiration date within the range specified.

All assets that meet the criteria will be printed by insurance company and policy number. The information displayed includes asset number, description, serial number, insurance policy expiration date, replacement cost, insured value, and policy amount. Totals are provided by insurance policy, as well as by insurance company.

License Expiration Report

The selection criteria for this report includes asset class, type, and a range of license expiration dates. This report will identify all assets with a license expiration date within the range specified.

The information displayed for each asset includes the asset number, description, serial number, license expiration date, license number, and asset status. In addition to the selection criteria specified above, you can select the order that the assets should be printed in. They can be sequenced in either asset number order or by license expiration date.

Warranty Expiration Report

The selection criteria for this report includes asset class, type, and a range of warranty expiration dates. This report will identify all assets with a warranty expiration date within the range specified.

The information displayed for each asset includes the asset number, description, serial number, warranty expiration date, and asset status. In addition to the selection criteria specified above, you can select the sequence that the assets should appear in. They can be printed in either asset number order or by warranty expiration date.