

General Fixed Asset Reports (continued)

Applied Depreciation

This report lists total depreciation by asset for a given date range. It provides the following asset information: Dept, Class, Asset Number/Description, Times Depreciated, Depreciable Life, Remaining Life, Depreciation Schedule, Date Last Depreciated, Status, Depreciation Basis, Fiscal YTD Depreciation, Life To Date Depreciation, Original Cost, Other Costs, Salvage Value, Disposal Proceeds, Disposal Costs, Book Value, and Gain/Loss On Disposal

| FAQ405 | | 2006/02/13 11:20:54 | | Local Government Data Demo | | | | FlexGen4 (6.1.U) | | Page: 2 | |
|---------------------------------------|-----------|---------------------|----------------|----------------------------|-----------------|----------------|---------------|------------------|-------------|---------|--|
| Applied Depreciation Report | | | | | | | | | | | |
| 07/01/2004 Thru 06/30/2005 | | | | | | | | | | | |
| Dept/Class | Depr Schd | Depr Date | Status | Depr Basis | Fiscal YTD Depr | Original Costs | Salvage Value | Book Value | | | |
| Times Depr | Asset | Life | Remaining Life | Life To Date | Other Costs | Dsp Proceeds | Dsp Costs | Gain On Dsp | Loss On Dsp | | |
| Classification Totals: 0001 LAND | | | | 176,444.54 | 0.00 | 176,444.54 | 0.00 | 176,444.54 | | | |
| | | | | | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| 5180 0002 | SCHED 100 | 06/30/2005 | ACTIVE | 76,768.00 | 1,919.16 | 76,768.00 | 0.00 | 7,678.24 | | | |
| 10102113 HEALTH DEPT BLD | | | | | 69,089.76 | 0.00 | 0.00 | 0.00 | | | |
| 432 | 40 Yrs | Mths | 4 Yrs Mths | | | | | | | | |
| 5180 0002 | SCHED 100 | 06/30/2005 | ACTIVE | 152,600.00 | 3,815.04 | 152,600.00 | 0.00 | 143,698.24 | | | |
| 1010200103 2 STORY 60X40 B | | | | | 8,901.76 | 0.00 | 0.00 | 0.00 | | | |
| 28 | 40 Yrs | Mths | 37 Yrs 8 Mths | | | | | | | | |
| 5180 0002 | SCHED 100 | 06/30/2005 | ACTIVE | 85,000.00 | 2,124.96 | 85,000.00 | 0.00 | 76,677.24 | | | |
| 1010200111 COURTHOUSE (200 | | | | | 8,322.76 | 0.00 | 0.00 | 0.00 | | | |
| 47 | 40 Yrs | Mths | 36 Yrs 1 Mths | | | | | | | | |
| 5180 0002 | SCHED 100 | 06/30/2005 | ACTIVE | 434,193.00 | 10,854.84 | 434,193.00 | 0.00 | 180,008.83 | | | |
| 1010200114 GARAGE BLDG | | | | | 254,184.17 | 0.00 | 0.00 | 0.00 | | | |
| 281 | 40 Yrs | Mths | 16 Yrs 7 Mths | | | | | | | | |
| Classification Totals: 0002 BLD & IMP | | | | 748,561.00 | 18,714.00 | 748,561.00 | 0.00 | 408,062.55 | | | |
| | | | | | 340,498.45 | 0.00 | 0.00 | 0.00 | | | |
| | | | | | | | 0.00 | 0.00 | | | |
| Department Totals: 5180 101-BUILD | | | | 925,005.54 | 18,714.00 | 925,005.54 | 0.00 | 584,507.09 | | | |
| | | | | | 340,498.45 | 0.00 | 0.00 | 0.00 | | | |
| | | | | | | | 0.00 | 0.00 | | | |

Schedule Analysis

This report is a comprehensive overview of selected assets by Depreciation Schedule. It provides the following asset information: Location, Acquired Date, Schedule Status, Frequency, Times Taken/Depreciable Life, Remaining Life, YTD Depreciation, Life To Date Depreciation, Original Value, Other Costs, Salvage Value, Disposal Gain/Loss, and Depreciation Basis

| FAQ410 | | 2006/02/13 11:29:22 | | Local Government Data Demo | | | | FlexGen4 (6.1.U) | | Page: 1 | |
|---|-------------------------|---------------------------|------------------------------|-------------------------------|-------------------------------|---|-----------|------------------|--|---------|--|
| Schedule Analysis Report (Acquired Date) | | | | | | | | | | | |
| Schedule: 0100 SCHED 100 | | | | | | | | | | | |
| Dept/Class/Asset/ Description/ Location | Acquired/ Sch Status | Frequency/ Times Taken | Depr Life/ Remaining Life | Year To Date/ Life To Date | Original Value/ Other Cost | Salvage Value/ Disposal Costs/ Depreciation Basis | | | | | |
| 5411 0004 | 1010400021 | 09/27/2002 | M MONTHLY | 3 Yrs | 0.00 | 4,300.00 | 0.00 | | | | |
| 1998 FORD CROWN VICTORIA | ACT/DEPR | 34 | 2 Mths | 4,060.96 | 0.00 | 0.00 | 0.00 | | | | |
| | | | | | | | 4,300.00 | | | | |
| 5411 0004 | 1010400022 | 09/27/2002 | M MONTHLY | 3 Yrs | 0.00 | 4,200.00 | 0.00 | | | | |
| 1998 FORD CROWN VICTORIA | ACT/DEPR | 34 | 2 Mths | 3,966.78 | 0.00 | 0.00 | 0.00 | | | | |
| | | | | | | | 4,200.00 | | | | |
| 5411 0004 | 1010400023 | 09/27/2002 | M MONTHLY | 3 Yrs | 0.00 | 2,900.00 | 0.00 | | | | |
| 1997 FORD CROWN VICTORIA | ACT/DEPR | 34 | 2 Mths | 2,739.04 | 0.00 | 0.00 | 0.00 | | | | |
| | | | | | | | 2,900.00 | | | | |
| 5411 0004 | 1 | 08/01/2003 | M MONTHLY | 3 Yrs | 0.00 | 20,000.00 | 2,000.00 | | | | |
| 2003 FORD CROWN VICTORIA | ACT/DEPR | 23 | 1 Yrs 1 Mths | 11,500.00 | 0.00 | 0.00 | 0.00 | | | | |
| | | | | | | | 18,000.00 | | | | |
| Totals For Class: 0004 | | | | | 0.00 | 31,400.00 | 2,000.00 | | | | |
| | | | | | 22,266.78 | 0.00 | 0.00 | | | | |
| | | | | | | | 29,400.00 | | | | |
| Totals For Dept: 5411 | | | | | 0.00 | 31,400.00 | 2,000.00 | | | | |
| | | | | | 22,266.78 | 0.00 | 0.00 | | | | |
| | | | | | | | 29,400.00 | | | | |
| Totals For Loc: | | | | | 0.00 | 31,400.00 | 2,000.00 | | | | |
| | | | | | 22,266.78 | 0.00 | 0.00 | | | | |
| | | | | | | | 29,400.00 | | | | |

General Fixed Asset Reports (continued)

Disposal

This report lists assets that have been disposed for a given date range. It provides the following asset information: Disposal Date, Disposal Method, Dept, Class, Asset Number, Asset Description, Original Value, Salvage Value, Depreciation, and Gain/Loss

| FAQ155 | | 2006/02/13 11:17:22 | | Local Government Data Demo | | | FlexGen4(6.1U) | Page: 1 |
|--------------------------|------------------|---------------------|------------|------------------------------|----------------------------------|-------------------------------|----------------|---------|
| Dispositions Report | | | | | | | | |
| Disposed Date/ Method | Dept | Class | Asset | Description | Original Value/ Salvage Value | Depreciation/ Gain or Loss | | |
| 12/31/2003 SOLD | 5513 101-EMS | 0004 VEHICLES | 1010400085 | 2003 FORD E350 | 51,820.00 0.00 | 14,061.10 35,758.90 | | |
| 12/31/2003 SCRAPPED | 7271 141-TRANS | 0004 VEHICLES | 1410400117 | 2003 BLUE BIRD TCFE7200S BUS | 54,595.00 0.00 | 10,805.30 43,889.70 | | |
| 12/31/2004 SOLD | 5411 101-SHERIF | 0004 VEHICLES | 1010400003 | 98 JEEP CHEROKEE | 12,800.00 0.00 | 12,800.00 1,000.00- | | |
| 12/31/2004 SCRAPPED | 5411 101-SHERIF | 0004 VEHICLES | 1010400008 | 98 FORD CROWN VICTORIA | 10,000.00 0.00 | 10,000.00 1,000.00 | | |
| 12/31/2004 SOLD | 6800 131-HIGHWAY | 0005 MACH & EQP | 1310500029 | 1989 FORD TRACTOR 561 | 25,000.00 0.00 | 25,000.00 1,000.00- | | |

* End of Report: Local Government Data Demo *

Transfer/Renumber Transactions

This report lists assets that have been transferred or renumbered for a given date range. It provides the following asset information: Transaction Date, Transaction Type (Transfer or Renumber), Dept, Class, Asset Number, Asset Description, Status, Tag Number, and Notes

| FAQ161 | | 2006/02/13 11:18:23 | | Local Government Data Demo | | | FlexGen4(6.1U) | Page: 1 |
|----------------------------------|-------------|---------------------|-----------|----------------------------|---------------------|--------|----------------|--------------------------|
| Asset Transfers/Renumbers Report | | | | | | | | |
| Date | Transaction | Dept | Class | Asset | Description | Status | Tag Number | Note |
| 12/31/2003 | 0010 TRANS | DEPT | 5210 0004 | 1010400017 | 2003 DODGE INTREPID | 0001 | | DPT-5411 0004 1010400017 |
| 12/31/2003 | 0010 TRANS | DEPT | 5210 0004 | 1010400018 | 2003 DODGE INTREPID | 0001 | | DPT-5411 0004 1010400018 |

* End of Report: Local Government Data Demo *

General Fixed Asset Reports (continued)

Acquired Date

This report lists assets acquired for a given date range. It provides the following asset information: Acquired Date, In-Service Date, Dept, Class, Status, Tag Number, Asset Number, Asset Description, Original Value, Salvage Value, Depreciation, and Book Value (or current value)

| Acquired Date Report | | Local Government Data Demo | | FlexGen4(6.1U) | | Page: 1 | |
|----------------------|-----------------|----------------------------|------------|------------------------------|-------------------------------|--------------------------|--|
| Acquired/ In-Service | Dept/ Status | Class/ Tag Number | Asset | Description | Original Value/ Salvage Value | Depreciation/ Book Value | |
| 07/01/2002 | 7221 141-SUPPRT | 0006 FURN & FIX | 1410600206 | MICROFILM VIEWER | 6,200.00 | 1,860.12 | |
| 07/01/2002 | ACTIVE | | | | 0.00 | 4,339.88 | |
| 07/01/2002 | 7261 141-PLANT | 0002 BLD & IMP | 1410200199 | CHS ADDITION (6 CLASSROOMS) | 381,000.00 | 28,575.00 | |
| 07/01/2002 | ACTIVE | | | | 0.00 | 352,425.00 | |
| 07/01/2002 | 7313 143-FOOD | 0006 FURN & FIX | 1430600237 | KOLPAK WALK-IN FREEZER | 6,441.00 | 1,610.28 | |
| 07/01/2002 | ACTIVE | | | | 0.00 | 4,830.72 | |
| 07/01/2002 | 7313 143-FOOD | 0006 FURN & FIX | 1430600241 | CLEVELAND TILT SKILLET | 6,739.00 | 1,684.80 | |
| 07/01/2002 | ACTIVE | | | | 0.00 | 5,054.20 | |
| 07/15/2002 | 7261 141-PLANT | 0006 FURN & FIX | 1410600235 | FILING SYSTEM #17-06802-1 | 30,598.00 | 9,179.28 | |
| 07/15/2002 | ACTIVE | | | | 0.00 | 21,418.72 | |
| 07/15/2002 | 7271 141-TRANS | 0004 VEHICLES | 1410400115 | 2003 BLUE BIRD TCFE7200S BUS | 54,595.00 | 20,473.20 | |
| 07/15/2002 | ACTIVE | | | | 0.00 | 34,121.80 | |
| 07/15/2002 | 7271 141-TRANS | 0004 VEHICLES | 1410400116 | 2003 BLUE BIRD TCFE7200S BUS | 54,595.00 | 20,473.20 | |
| 07/15/2002 | ACTIVE | | | | 0.00 | 34,121.80 | |
| 07/15/2002 | 7271 141-TRANS | 0004 VEHICLES | 1410400117 | 2003 BLUE BIRD TCFE7200S BUS | 54,595.00 | 20,473.20 | |
| 07/15/2002 | ACTIVE | | | | 0.00 | 34,121.80 | |
| 07/15/2002 | 7271 141-TRANS | 0004 VEHICLES | 1410400124 | 2003 BLUE BIRD TCFE7200S BUS | 54,595.00 | 20,473.20 | |
| 07/15/2002 | ACTIVE | | | | 0.00 | 34,121.80 | |

In Service

This report lists assets that were put into service for a given date range. It provides the following asset information: In-Service Date, Acquired Date, Dept, Class, Asset Number, Asset Description, Status, and Tag Number

| In Service Date Report | | Local Government Data Demo | | FlexGen4(6.1U) | | Page: 1 | |
|------------------------|------------|----------------------------|-----------------|----------------|--------------------------------|---------|------------|
| Inservice Date | Acquired | Dept | Class | Asset | Description | Status | Tag Number |
| 07/01/2002 | 07/01/2002 | 7221 141-SUPPRT | 0006 FURN & FIX | 1410600206 | MICROFILM VIEWER | ACTIVE | |
| 07/01/2002 | 07/01/2002 | 7261 141-PLANT | 0002 BLD & IMP | 1410200199 | CHS ADDITION (6 CLASSROOMS) | ACTIVE | |
| 07/01/2002 | 07/01/2002 | 7313 143-FOOD | 0006 FURN & FIX | 1430600237 | KOLPAK WALK-IN FREEZER | ACTIVE | |
| 07/01/2002 | 07/01/2002 | 7313 143-FOOD | 0006 FURN & FIX | 1430600241 | CLEVELAND TILT SKILLET | ACTIVE | |
| 07/15/2002 | 07/15/2002 | 7261 141-PLANT | 0006 FURN & FIX | 1410600235 | FILING SYSTEM #17-06802-1 | ACTIVE | |
| 07/15/2002 | 07/15/2002 | 7271 141-TRANS | 0004 VEHICLES | 1410400115 | 2003 BLUE BIRD TCFE7200S BUS | ACTIVE | |
| 07/15/2002 | 07/15/2002 | 7271 141-TRANS | 0004 VEHICLES | 1410400116 | 2003 BLUE BIRD TCFE7200S BUS | ACTIVE | |
| 07/15/2002 | 07/15/2002 | 7271 141-TRANS | 0004 VEHICLES | 1410400117 | 2003 BLUE BIRD TCFE7200S BUS | ACTIVE | |
| 07/15/2002 | 07/15/2002 | 7271 141-TRANS | 0004 VEHICLES | 1410400124 | 2003 BLUE BIRD TCFE7200S BUS | ACTIVE | |
| 08/01/2002 | 08/01/2002 | 7261 141-PLANT | 0002 BLD & IMP | 1410200185 | SUNBRIGHT SCHOOL ADDITION | ACTIVE | |
| 08/01/2002 | 08/01/2002 | 7261 141-PLANT | 0006 FURN & FIX | 1410600184 | INTERCOM SYSTEM | ACTIVE | |
| 08/02/2002 | 08/02/2002 | 5411 101-SHERIF | 0004 VEHICLES | 1010400019 | 2003 FORD CROWN VICTORIA | ACTIVE | |
| 09/01/2002 | 09/01/2002 | 5576 116-LDFILL | 0004 VEHICLES | 1160400101 | 1986 CHEVROLET LI CEL#5 CUSTOM | ACTIVE | |
| 09/25/2002 | 09/25/2002 | 5411 101-SHERIF | 0004 VEHICLES | 1010400020 | 2003 DODGE INTREPID | ACTIVE | |
| 09/27/2002 | 09/27/2002 | 5411 101-SHERIF | 0004 VEHICLES | 1010400021 | 1998 FORD CROWN VICTORIA | ACTIVE | |
| 09/27/2002 | 09/27/2002 | 5411 101-SHERIF | 0004 VEHICLES | 1010400022 | 1998 FORD CROWN VICTORIA | ACTIVE | |
| 09/27/2002 | 09/27/2002 | 5411 101-SHERIF | 0004 VEHICLES | 1010400023 | 1997 FORD CROWN VICTORIA | ACTIVE | |
| 10/01/2002 | 10/01/2002 | 7261 141-PLANT | 0002 BLD & IMP | 1410200162 | CENTRAL MIDDLE SCHOOL BLDG | ACTIVE | |
| 10/07/2002 | 10/07/2002 | 5411 101-SHERIF | 0004 VEHICLES | 1010400017 | 2003 DODGE INTREPID | ACTIVE | |
| 10/07/2002 | 10/07/2002 | 5411 101-SHERIF | 0004 VEHICLES | 1010400018 | 2003 DODGE INTREPID | ACTIVE | |
| 10/25/2002 | 10/25/2002 | 5180 101-BUILD | 0001 LAND | 1010100104 | LOT# 111 -CORNER MAIN&KINGSTON | ACTIVE | |
| 11/01/2002 | 11/01/2002 | 7221 141-SUPPRT | 0006 FURN & FIX | 1410600166 | NETWORK SERVER H762U | ACTIVE | |
| 11/01/2002 | 11/01/2002 | 7262 141-MAINT | 0005 MACH & EQP | 1410500163 | OPTIMA 24 POWER BUFFER | ACTIVE | |
| 11/01/2002 | 11/01/2002 | 7262 141-MAINT | 0005 MACH & EQP | 1410500164 | TENNANT 5700 FLOOR SCRUBBER | ACTIVE | |
| 03/09/2003 | 03/09/2003 | 7262 141-MAINT | 0005 MACH & EQP | 1410500165 | LAZER 2 ULTRA CUT 60 MOWER | ACTIVE | |
| 03/11/2003 | 03/11/2003 | 5180 101-BUILD | 0001 LAND | 1010100102 | LOT#110 MAIN ST WARTBURG | ACTIVE | |
| 03/11/2003 | 03/11/2003 | 5180 101-BUILD | 0002 BLD & IMP | 1010200103 | 2 STORY 60X40 BRICK BLDG | ACTIVE | |
| 04/15/2003 | 04/15/2003 | 7271 141-TRANS | 0004 VEHICLES | 1410400161 | 2003 FORD GRAND BANTEN BUS | ACTIVE | |
| 04/16/2003 | 04/16/2003 | 5513 101-EMS | 0004 VEHICLES | 1010400085 | 2003 FORD E350 | ACTIVE | |
| 07/01/2003 | 07/01/2003 | 7261 141-PLANT | 0002 BLD & IMP | 1410200170 | PETROS-JOYNER ADDITION | ACTIVE | |
| 07/01/2003 | 07/01/2003 | 7261 141-PLANT | 0002 BLD & IMP | 1410200178 | SUNBRIGHT SCHOOL ADDITION | ACTIVE | |
| 07/01/2003 | 07/01/2003 | 7261 141-PLANT | 0002 BLD & IMP | 1410200190 | CENTRAL ELEMENTARY ADDITION | ACTIVE | |
| 07/01/2003 | 07/01/2003 | 7261 141-PLANT | 0002 BLD & IMP | 1410200213 | OAKDALE SCHOOL ADDITION | ACTIVE | |
| 07/01/2003 | 07/01/2003 | 7261 141-PLANT | 0002 BLD & IMP | 1410200222 | COALFIELD SCHOOL ADDITION | ACTIVE | |

* End of Report: Local Government Data Demo *

Balancing GASB34 Reports

- First verify the totals on the Capital Asset Summary Report match the totals on the Capital Asset (Detail) Report. Do the same for the Function/Activity Reports (and Fct/Act Infrastructure Reports if applicable)
- The Transfer column on the Function/Activity Reports should always net back to zero
- Balance the Capital Asset Summary Report to the Function/Activity Summary Report
- The following diagram shows how to balance the Capital Asset Summary Report to the Function/Activity Summary Report

Capital Assets Report

| FAQ038 | 2003/10/23 08:26:27 | TOWN OF SAMPLEVILLE | | FlexGen4{6.1U} | Page: 1 |
|--|-----------------------|---------------------|-------------------|-----------------------|---------|
| Governmental Activities Capital Assets | | | | | |
| | Balance 07/01/2002 | Increases | Decreases | Balance 06/30/2003 | |
| Capital Assets Not Being Depreciated | | | | | |
| 1 LAND | 11,507.75 | 0.00 | 0.00 | 11,507.75 | |
| Total Capital Assets Not Being Depreciated | 11,507.75 | 0.00 | 0.00 | 11,507.75 | |
| Capital Assets Being Depreciated | | | | | |
| 3 BUILDINGS AND IMPROVEMENTS | 309,516.33 | 14,595.96 | 0.00 | 324,112.29 | |
| 4 INFRASTRUCTURES | 12,328,643.72 | 1,214,868.86 | 0.00 | 13,543,512.58 | |
| 5 OTHER FIXED ASSETS | 3,050,857.76 | 394,403.00 | 395,615.13 | 3,049,645.63 | |
| Total Capital Assets Being Depreciated | 15,689,017.81 | 1,623,867.82 | 395,615.13 | 16,917,270.50 | |
| Less Accumulated Depreciation | | | | | |
| 4 INFRASTRUCTURES | 4,468,956.80 | 0.00 | 0.00 | 4,468,956.80 | |
| 5 OTHER FIXED ASSETS | 13,833.35 | 0.00 | 0.00 | 13,833.35 | |
| Total Accumulated Depreciation | 4,482,790.15 | 0.00 | 0.00 | 4,482,790.15 | |
| Total Capital Assets Being Depreciated, Net | 11,206,227.66 | 1,623,867.82 | 395,615.13 | 12,434,480.35 | E |
| Governmental Activities Capital Assets, Net | 11,217,735.41 | 1,623,867.82 | 395,615.13 | 12,445,988.10 | |

$$11507.75 + 15,689,017.81 = 15,700,525.56$$

A

$$0.00 + 1,623,867.82 = 1,623,867.82$$

B

$$0.00 + 395,615.13 = 395,615.13$$

C

$$11507.75 + 16,917,270.50 = 16,928,778.25$$

D

Current Year's Depreciation

F

Any depreciation from disposals during specified date range.

F

GASB34 Reports (continued)

Function/Activity Infrastructure

This report is the same report as the Function/Activity report, but it lists the prior accumulated depreciation for infrastructure in a separate column. This is only used if you became GASB34 compliant without your infrastructure assets and have since added your infrastructure assets after the fact

| FA0035B 2006/02/13 16:50:26 | | Local Government Data Demo | | | FlexGen4(6.1U) | | Page: 1 | |
|---|---|----------------------------|-----------|-----------|---|-----------------------------|-------------------------|----------------|
| Schedule Of General Fixed Assets By Function & Activity Report | | | | | | | | |
| Function/ Activity | Governmental Funds Capital Assets 07/01/2004 | Additions | Disposals | Transfers | Governmental Funds Capital Assets 06/30/2005 | Accumulated Depreciation | Depreciation Expense | Infrastructure |
| 101 GENERAL | | | | | | | | |
| 51000 GENERAL GOVERNMENT | | | | | | | | |
| 51800 | 1222,209.54 | 0.00 | 0.00 | 0.00 | 1222,209.54 | 624,100.45 | 18,714.00 | 0.00 |
| 51000 Total: | 1222,209.54 | 0.00 | 0.00 | 0.00 | 1222,209.54 | 624,100.45 | 18,714.00 | 0.00 |
| 54000 PUBLIC SAFETY | | | | | | | | |
| 54110 | 283,157.00 | 0.00 | 0.00 | 0.00 | 283,157.00 | 277,246.11 | 32,374.40 | 0.00 |
| 54000 Total: | 283,157.00 | 0.00 | 0.00 | 0.00 | 283,157.00 | 277,246.11 | 32,374.40 | 0.00 |
| 101 Total: | 1505,366.54 | 0.00 | 0.00 | 0.00 | 1505,366.54 | 901,346.56 | 51,088.40 | 0.00 |
| Final Total: | 1505,366.54 | 0.00 | 0.00 | 0.00 | 1505,366.54 | 901,346.56 | 51,088.40 | 0.00 |

Function/Activity Infrastructure (Detail)

This is the same report as the Function/Activity (Detail) report, but it lists the prior accumulated depreciation for infrastructure in a separate column. Again, this is only used if you became GASB34 compliant without your infrastructure assets and have since added your infrastructure assets after the fact

| FA0035C 2006/02/13 16:55:48 | | Local Government Data Demo | | | FlexGen4(6.1U) | | Page: 1 | |
|---|---|----------------------------|-----------|-----------|---|-----------------------------|-------------------------|----------------|
| Schedule Of General Fixed Assets By Function & Activity Report | | | | | | | | |
| Function/ Activity | Governmental Funds Capital Assets 07/01/2004 | Additions | Disposals | Transfers | Governmental Funds Capital Assets 06/30/2005 | Accumulated Depreciation | Depreciation Expense | Infrastructure |
| 101 GENERAL | | | | | | | | |
| 51000 GENERAL GOVERNMENT | | | | | | | | |
| 51800 COUNTY BUILDINGS | | | | | | | | |
| Dept: 5180 Class: 0001 Assets | | | | | | | | |
| 1010100102 | 32,400.00 | 0.00 | 0.00 | 0.00 | 32,400.00 | 0.00 | 0.00 | 0.00 |
| 1010100104 | 45,270.54 | 0.00 | 0.00 | 0.00 | 45,270.54 | 0.00 | 0.00 | 0.00 |
| 1010100105 | 13,602.00 | 0.00 | 0.00 | 0.00 | 13,602.00 | 0.00 | 0.00 | 0.00 |
| 1010100106 | 3,798.00 | 0.00 | 0.00 | 0.00 | 3,798.00 | 0.00 | 0.00 | 0.00 |
| 1010100107 | 534.00 | 0.00 | 0.00 | 0.00 | 534.00 | 0.00 | 0.00 | 0.00 |
| 1010100108 | 94,442.00 | 0.00 | 0.00 | 0.00 | 94,442.00 | 0.00 | 0.00 | 0.00 |
| Dept: 5180 Class: 0002 Assets | | | | | | | | |
| 101020113 | 76,768.00 | 0.00 | 0.00 | 0.00 | 76,768.00 | 69,089.76 | 1,919.16 | 0.00 |
| 101020103 | 152,600.00 | 0.00 | 0.00 | 0.00 | 152,600.00 | 8,901.76 | 3,815.04 | 0.00 |
| 101020109 | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00 | 0.00 |
| 101020110 | 242,602.00 | 0.00 | 0.00 | 0.00 | 242,602.00 | 242,602.00 | 0.00 | 0.00 |
| 101020111 | 85,000.00 | 0.00 | 0.00 | 0.00 | 85,000.00 | 8,322.76 | 2,124.96 | 0.00 |
| 101020112 | 20,000.00 | 0.00 | 0.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00 | 0.00 |
| 101020114 | 434,193.00 | 0.00 | 0.00 | 0.00 | 434,193.00 | 254,184.17 | 10,854.84 | 0.00 |
| Dept: 5180 Class: 0004 Assets | | | | | | | | |
| 1010400088 | 11,000.00 | 0.00 | 0.00 | 0.00 | 11,000.00 | 11,000.00 | 0.00 | 0.00 |
| 51800 Total: | 1222,209.54 | 0.00 | 0.00 | 0.00 | 1222,209.54 | 624,100.45 | 18,714.00 | 0.00 |
| 51000 Total: | 1222,209.54 | 0.00 | 0.00 | 0.00 | 1222,209.54 | 624,100.45 | 18,714.00 | 0.00 |

GASB34 Reports (continued)

Function/Activity

This report groups the assets by fund and function (funding source). It shows the asset balances and accumulated depreciation amounts for a given date range. It also includes additions, disposals, and transfer amounts.

| Function/ Activity | Governmental Funds Capital Assets 07/01/2002 | Additions | Disposals | Transfers | Governmental Funds Capital Assets 06/30/2003 | Accumulated Depreciation | Depreciation Expense |
|---------------------------------|---|------------|-----------|-----------|---|-----------------------------|-------------------------|
| 101 GENERAL | | | | | | | |
| 51000 GENERAL GOVERNMENT | | | | | | | |
| 51800 | 906,939.00 | 230,270.54 | 0.00 | 0.00 | 1137,209.54 | 582,599.61 | 14,045.68 |
| 51000 Total: | 906,939.00 | 230,270.54 | 0.00 | 0.00 | 1137,209.54 | 582,599.61 | 14,045.68 |
| 54000 PUBLIC SAFETY | | | | | | | |
| 54110 | 187,100.00 | 96,057.00 | 0.00 | 0.00 | 283,157.00 | 201,952.85 | 50,861.00 |
| 54000 Total: | 187,100.00 | 96,057.00 | 0.00 | 0.00 | 283,157.00 | 201,952.85 | 50,861.00 |
| 55000 PUBLIC HEALTH AND WELFARE | | | | | | | |
| 55130 | 350,285.02 | 51,820.00 | 0.00 | 0.00 | 402,105.02 | 344,298.73 | 25,973.64 |
| 55000 Total: | 350,285.02 | 51,820.00 | 0.00 | 0.00 | 402,105.02 | 344,298.73 | 25,973.64 |
| 101 Total: | 1444,324.02 | 378,147.54 | 0.00 | 0.00 | 1822,471.56 | 1128,851.19 | 90,880.32 |

Function/Activity (Detail)

This is the same report as the Function/Activity report, but it lists the amounts from each individual asset that make up the totals.

| Function/ Activity | Governmental Funds Capital Assets 07/01/2002 | Additions | Disposals | Transfers | Governmental Funds Capital Assets 06/30/2003 | Accumulated Depreciation | Depreciation Expense |
|----------------------------------|---|------------|-----------|-----------|---|-----------------------------|-------------------------|
| 101 GENERAL | | | | | | | |
| 51000 GENERAL GOVERNMENT | | | | | | | |
| 51800 COUNTY BUILDINGS | | | | | | | |
| Dept: 5180 Class: 0001 Assets | | | | | | | |
| 1010100102 | 0.00 | 32,400.00 | 0.00 | 0.00 | 32,400.00 | 0.00 | 0.00 |
| 1010100104 | 0.00 | 45,270.54 | 0.00 | 0.00 | 45,270.54 | 0.00 | 0.00 |
| 1010100105 | 13,602.00 | 0.00 | 0.00 | 0.00 | 13,602.00 | 0.00 | 0.00 |
| 1010100106 | 3,798.00 | 0.00 | 0.00 | 0.00 | 3,798.00 | 0.00 | 0.00 |
| 1010100107 | 534.00 | 0.00 | 0.00 | 0.00 | 534.00 | 0.00 | 0.00 |
| 1010100108 | 94,442.00 | 0.00 | 0.00 | 0.00 | 94,442.00 | 0.00 | 0.00 |
| Dept: 5180 Class: 0002 Assets | | | | | | | |
| 101020113 | 76,768.00 | 0.00 | 0.00 | 0.00 | 76,768.00 | 65,251.44 | 1,519.16 |
| 1010200103 | 0.00 | 152,600.00 | 0.00 | 0.00 | 152,600.00 | 1,271.68 | 1,271.68 |
| 1010200109 | 10,000.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00 |
| 1010200110 | 242,602.00 | 0.00 | 0.00 | 0.00 | 242,602.00 | 242,602.00 | 0.00 |
| 1010200112 | 20,000.00 | 0.00 | 0.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00 |
| 1010200114 | 434,193.00 | 0.00 | 0.00 | 0.00 | 434,193.00 | 232,474.49 | 10,854.84 |
| Dept: 5180 Class: 0004 Assets | | | | | | | |
| 1010400088 | 11,000.00 | 0.00 | 0.00 | 0.00 | 11,000.00 | 11,000.00 | 0.00 |
| 51800 Total: | 906,939.00 | 230,270.54 | 0.00 | 0.00 | 1137,209.54 | 582,599.61 | 14,045.68 |
| 51000 Total: | 906,939.00 | 230,270.54 | 0.00 | 0.00 | 1137,209.54 | 582,599.61 | 14,045.68 |

GASB34 Reports (continued)

Capital Assets

This report groups all of the assets into five categories: Land, Construction In Progress, Buildings and Improvements, Infrastructures, and Other Fixed Assets. It shows the asset balance and accumulated depreciation amounts (including increases and decreases) for a given date range.

| FA0038 | 2004/03/10 16:59:02 | Local Government Data Demo | | FileGen4(6.10) | Page: 1 |
|--|-----------------------|----------------------------|-------------|-----------------------|---------|
| Governmental Activities Capital Assets | | | | | |
| | Balance 07/01/2002 | Increases | Decreases | Balance 06/30/2003 | |
| Capital Assets Not Being Depreciated | | | | | |
| 1 LAND | 1,342,365.00 | 77,670.54 | 0.00 | 1,420,035.54 | |
| 2 CONSTRUCTION IN PROGRESS | 0.00 | 732,494.32 | 0.00 | 732,494.32 | |
| Total Capital Assets Not Being Depreciated | 1,342,365.00 | 810,164.86 | 0.00 | 2,152,529.86 | |
| Capital Assets Being Depreciated | | | | | |
| 3 BUILDINGS AND IMPROVEMENTS | 25,399,563.00 | 5,913,664.00 | 0.00 | 31,307,227.00 | |
| 4 INFRASTRUCTURES | 23,196,238.23 | 0.00 | 0.00 | 23,196,238.23 | |
| 5 OTHER FIXED ASSETS | 4,831,727.36 | 513,529.00 | 0.00 | 5,345,256.36 | |
| Total Capital Assets Being Depreciated | 53,421,528.59 | 6,427,193.00 | 0.00 | 59,848,721.59 | |
| Less Accumulated Depreciation | | | | | |
| 3 BUILDINGS AND IMPROVEMENTS | 8,965,221.52 | 744,328.51 | 0.00 | 9,709,550.03 | |
| 4 INFRASTRUCTURES | 12,467,979.00 | 579,906.00 | 0.00 | 13,047,885.00 | |
| 5 OTHER FIXED ASSETS | 3,669,421.28 | 418,484.90 | 0.00 | 4,087,906.18 | |
| Total Accumulated Depreciation | 25,102,621.80 | 1,742,719.41 | 0.00 | 26,845,341.21 | |
| Total Capital Assets Being Depreciated, Net | 28,318,906.79 | 4,684,473.59 | 0.00 | 33,003,380.38 | |
| Governmental Activities Capital Assets, Net | 29,661,271.79 | 5,494,638.45 | 0.00 | 35,155,910.24 | |

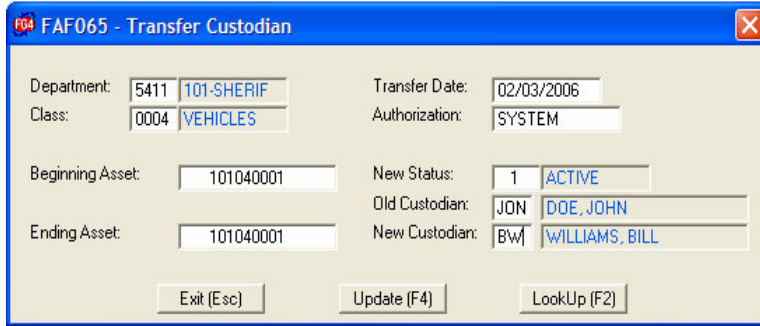
Capital Assets (Detail)

This is the same report as the Capital Assets report, but it lists the amounts from each individual asset that make up the totals.

| FA0038A | 2004/03/10 16:32:37 | Local Government Data Demo | | FileGen4(6.10) | Page: 1 |
|---|-----------------------|----------------------------|-------------|-----------------------|---------|
| Governmental Activities Capital Assets | | | | | |
| | Balance 07/01/2002 | Increases | Decreases | Balance 06/30/2003 | |
| Capital Assets Not Being Depreciated | | | | | |
| 1 LAND | | | | | |
| 5180 0001 1010100102 | 0.00 | 32,400.00 | 0.00 | 32,400.00 | |
| 5180 0001 1010100104 | 0.00 | 45,270.54 | 0.00 | 45,270.54 | |
| 5180 0001 1010100105 | 13,602.00 | 0.00 | 0.00 | 13,602.00 | |
| 5180 0001 1010100106 | 3,798.00 | 0.00 | 0.00 | 3,798.00 | |
| 5180 0001 1010100107 | 534.00 | 0.00 | 0.00 | 534.00 | |
| 5180 0001 1010100108 | 94,442.00 | 0.00 | 0.00 | 94,442.00 | |
| 7261 0001 1410100187 | 300,200.00 | 0.00 | 0.00 | 300,200.00 | |
| 7261 0001 1410100189 | 24,000.00 | 0.00 | 0.00 | 24,000.00 | |
| 7261 0001 1410100186 | 40,000.00 | 0.00 | 0.00 | 40,000.00 | |
| 7261 0001 1410100188 | 472,719.00 | 0.00 | 0.00 | 472,719.00 | |
| 7261 0001 1410100197 | 20,000.00 | 0.00 | 0.00 | 20,000.00 | |
| 7261 0001 1410100208 | 20,000.00 | 0.00 | 0.00 | 20,000.00 | |
| 7261 0001 1410100209 | 20,720.00 | 0.00 | 0.00 | 20,720.00 | |
| 7261 0001 1410100210 | 22,000.00 | 0.00 | 0.00 | 22,000.00 | |
| 7261 0001 1410100217 | 350.00 | 0.00 | 0.00 | 350.00 | |
| 7261 0001 1410100218 | 55,000.00 | 0.00 | 0.00 | 55,000.00 | |
| 7261 0001 1410100219 | 102,000.00 | 0.00 | 0.00 | 102,000.00 | |
| 7261 0001 1410100220 | 55,000.00 | 0.00 | 0.00 | 55,000.00 | |
| 7261 0001 1410100223 | 98,000.00 | 0.00 | 0.00 | 98,000.00 | |
| Asset Totals: | 1,342,365.00 | 77,670.54 | 0.00 | 1,420,035.54 | |
| Total Capital Assets Not Being Depreciated | 1,342,365.00 | 77,670.54 | 0.00 | 1,420,035.54 | |

Transfers (continued)

Custodian Transfers



| | | | | |
|------------------|-----------|----------------|----------------|----------------|
| Department: | 5411 | 101-SHERIF | Transfer Date: | 02/03/2006 |
| Class: | 0004 | VEHICLES | Authorization: | SYSTEM |
| Beginning Asset: | 101040001 | New Status: | 1 | ACTIVE |
| Ending Asset: | 101040001 | Old Custodian: | JON | DOE, JOHN |
| | | New Custodian: | BWI | WILLIAMS, BILL |

Exit (Esc) Update (F4) LookUp (F2)

| | |
|-----------------|--|
| Department | Enter the Department of the asset that you want to transfer |
| Class | Enter the Class of the asset that you want to transfer |
| Transfer Date | This is the date the asset was assigned to the new Custodian |
| Authorization | Brings in the username of the person doing the transfer and writes it to history along with the transfer info |
| Beginning Asset | The starting asset number that you wish to transfer |
| Ending Asset | The ending asset number that you wish to transfer NOTE: If you only wish to transfer one asset, the Beginning Asset Number and Ending Asset Number will be the same |
| New Status | If this transfer is causing the status of the asset to change, you can enter the new status here. You can leave this blank which will leave the status unchanged |
| Old Custodian | This is the Custodian that is currently assigned to the asset |
| New Custodian | This is the new Custodian that you want assigned to the asset |

GASB34 Reports

On the Fixed Assets panel, select “**Reports**”, “**Assets**” and then “**GASB34**”

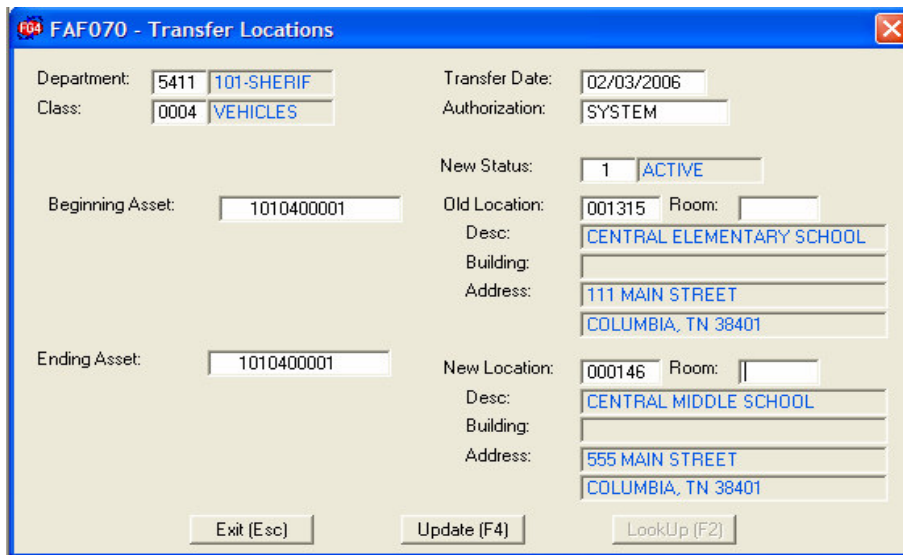
These reports are designed to help compile the new financial statements required by GASB34. They are not the actual financial statements themselves, but are a valuable tool to use in producing them. Examples of each report are listed.

Transfers (continued)

Class Transfers (continued)

| | |
|--------------|--|
| Asset Number | Enter the number of the asset you want to transfer |
| New Status | If this transfer is causing the status of the asset to change, you can enter the new status here. You can leave this blank which will leave the status unchanged |
| Old Class | This is the Class that the asset is in currently |
| New Class | This is the new Class that you want the asset transferred into |

Location Transfers



FAF070 - Transfer Locations

Department: 5411 101-SHERIF Transfer Date: 02/03/2006
Class: 0004 VEHICLES Authorization: SYSTEM

New Status: 1 ACTIVE

Beginning Asset: 1010400001 Old Location: 001315 Room: Desc: CENTRAL ELEMENTARY SCHOOL
Building: Address: 111 MAIN STREET
COLUMBIA, TN 38401

Ending Asset: 1010400001 New Location: 000146 Room: Desc: CENTRAL MIDDLE SCHOOL
Building: Address: 555 MAIN STREET
COLUMBIA, TN 38401

Exit (Esc) Update (F4) LookUp (F2)

| | |
|-----------------|--|
| Department | Enter the Department of the asset that you want to transfer |
| Class | Entering the Class of the asset that you want to transfer |
| Transfer Date | This is the date the asset moved to the new Location |
| Authorization | Brings in the username of the person doing the transfer and writes it to history along with the transfer info |
| Beginning Asset | The starting asset number that you wish to transfer |
| Ending Asset | The ending asset number that you wish to transfer NOTE: If you only wish to transfer one asset, the Beginning Asset Number and Ending Asset Number will be the same |
| New Status | If this transfer is causing the status of the asset to change, you can enter the new status here. You can leave this blank which will leave the status unchanged |
| Old Location | This is the Location that the asset is in currently |
| New Location | This is the new Location that you want the asset transferred into |

Transfers (continued)

Department Transfers

FAF085 - Transfer Departments

Classification: 0004 VEHICLES Transfer Date: 02/03/2006
Authorization: SYSTEM

Asset Number: 1010400001 New Status: 1 ACTIVE
Old Dept: 5411 101-SHERIF
New Dept: 5513 101-EMS

Exit (Esc) Update (F4) LookUp (F2)

| | |
|----------------|--|
| Classification | Start by entering the Class of the asset that you want to transfer |
| Transfer Date | This date determines how the depreciation amounts (for this asset) will be split between the two Departments on the Function/Activity Reports |
| Authorization | Brings in the username of the person doing the transfer and writes it to history along with the transfer info |
| Asset Number | Enter the number of the asset you want to transfer. |
| New Status | If this transfer is causing the status of the asset to change, you can enter the new status here. You can leave this blank which will leave the status unchanged |
| Old Dept | This is the Department that the asset is in currently |
| New Dept | This is the new Department that you want the asset transferred into |

Class Transfers

FAF075 - Transfer Classifications

Department: 5411 101-SHERIF Transfer Date: 02/03/2006
Authorization: SYSTEM

Asset Number: 1010400001 New Status: 1 ACTIVE
Old Class: 0004 VEHICLES
New Class: 5 MACH & EQP

Exit (Esc) Update (F4) LookUp (F2)

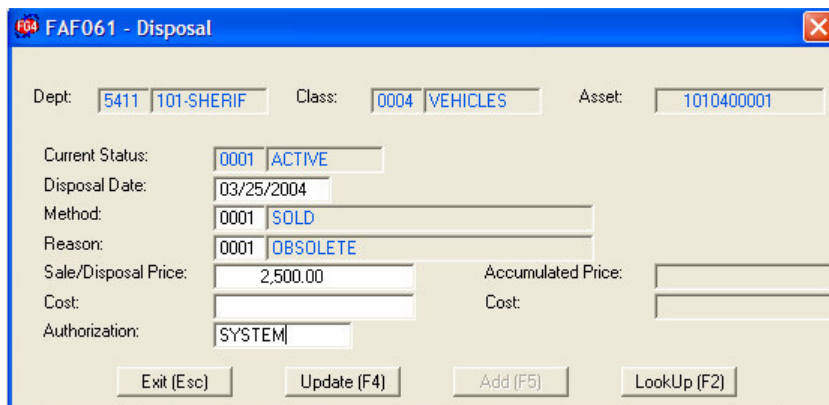
| | |
|---------------|---|
| Department | Start by entering the Department of the asset that you want to transfer |
| Transfer Date | This date determines how the depreciation amounts (for this asset) will be split between the two Classes on the Capital Asset Reports |
| Authorization | Brings in the username of the person doing the transfer and writes it to history along with the transfer info |

Fixed Assets – Beyond Depreciation

Disposal

On the Fixed Assets panel, select “**Maint**”, “**Asset Maint.**”, “**OthPrc(F9)**” and “**Disposal**”

- When an asset is disposed, it is not deleted from the system. The asset status is changed from Active to Disposed, but all of the asset history remains
- The Disposal Date is the cut off date for depreciation (as long as depreciation has not already been ran)
- Disposal Method and Reason are required
- Disposals are reflected in the Decreases column on the Capital Asset Reports and in the Disposals column on the Function/Activity Reports
- You need to keep your disposals current to avoid overstating depreciation on disposed assets



The screenshot shows a software window titled "FAF061 - Disposal". It contains several input fields for asset information:

- Dept: 5411 101-SHERIF
- Class: 0004 VEHICLES
- Asset: 1010400001
- Current Status: 0001 ACTIVE
- Disposal Date: 03/25/2004
- Method: 0001 SOLD
- Reason: 0001 OBSOLETE
- Sale/Disposal Price: 2,500.00
- Accumulated Price: (empty)
- Cost: (empty)
- Authorization: SYSTEM

At the bottom of the window are four buttons: "Exit (Esc)", "Update (F4)", "Add (F5)", and "LookUp (F2)".

| | |
|---------------------|--|
| Disposal Date | This is the date the asset was actually disposed. It is also the cut-off date for depreciation |
| Method | This is how the asset was disposed (sold, scrapped, donated, etc.) |
| Reason | This is why the asset was disposed (obsolete, replaced, etc.) |
| Sale/Disposal Price | The amount that is gained or lost from disposing of the asset |
| Cost | If there are any costs/fees involved in disposing of the asset enter it here |

Transfers

On the Fixed Assets panel, select “**Transfers**”

- You can transfer (or move) an asset to another: Class, Custodian, Department, or Location through the Transfer options
- The only way to change Departments or Classes on an asset is through the transfer process. You can change Locations and Custodians under Asset Maint. without having to do a transfer, but it is recommended that you use the transfer process
- When transferring Departments or Classes, each asset must be transferred individually
- You can transfer Custodians or Locations on multiple assets at once by entering a range of asset numbers to transfer
- Department and Class transfers affect the GASB34 reports. Location and Custodian transfers do not