

PREFACE

This manual will be used by each New York State agency to maintain the Statewide Financial System's (SFS) Asset Management (AM) (Formerly: Statewide Capital Asset Accounting Systems (SCAAS)). To receive access/permission you will need to contact your agency's SFS Agency Security Administrator (ASA) who will then contact SFS to receive a user name and password to have access to the SFS - AM:

The SFS AM job aids, may be located at the following web site:

<https://www.sfs.ny.gov/index.php/enterprise-enhancement-phase-1/ee1-resources/sfs-job-aids/category/33-am>

Policy and Procedure Manual located at the following web site:

<http://ogs.ny.gov/BU/SS/>

The chapters are separated into the various transactions required to maintain the system. The people responsible at each agency for monitoring and reporting capital asset activity include:

- Property Control Manager(s); and
- Purchasing Unit Personnel.

A brief description of these positions and the related responsibilities follow. It should be noted that many agencies currently have these positions, or very similar positions established. The responsibilities for each transaction will be outlined in more detail in the individual chapters.

Property Control Manager -- The Property Control Manager at a facility or other site is responsible for gathering information related to the capital asset activity at the site and preparing the capital asset input forms. This information is gathered through examination of both the capital asset itself and all the related documentation (i.e., Purchase Order, contract, manuals, etc.). The capital asset data is entered into the New York Statewide Financial System – Asset Management (SFS – AM) by agencies. Each chapter will outline in detail the procedures to follow in gathering the information and then routing the forms to the proper office. The Property Control Manager will be immediately responsible for all capital assets and capital asset record-keeping activity at the facility or site.

Purchasing Unit Personnel -- The Purchasing Unit will play a key role in the early identification of capital assets. Whenever possible, Purchasing Unit personnel will be expected to identify capital assets when they are ordered. This should be identified on the Purchase Order and a copy or photocopy sent to the Property Control Manager.

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A. OVERVIEW

a. General Overview and Purpose

The State has a significant investment in capital assets such as land, land improvements, buildings, building improvements, infrastructure, library books, works of art, historical treasures, intangible assets, machinery, and equipment. In a major effort to improve financial reporting, accountability, and operational efficiencies in managing these assets, the State has established Asset Management (AM).

Asset Management (AM) maintains capital asset information for financial reporting and inventory purposes. The capital assets are reported in the Statement of Net Assets included in the State's Basic Financial Statements. Assets of Public Benefit Corporations (PBC's), which are properly included in the PBC's financial statements, prepared in accordance with Generally Accepted Accounting Principles (GAAP), are not recorded in the Statement of Net Assets. For years ending after April 1, 1987, the State is required by law (Chapter 405, Laws of 1981) to report on this account group. The primary purpose of the system is to maintain auditable information on the State's capital assets in accordance with Generally Accepted Accounting Principles (GAAP). It is the desire of the State to receive and retain an unqualified audit opinion for capital assets, as well as the Government Finance Officers Association (GFOA) Certificate of Achievement. This type of recognition would assist the State in obtaining the best possible bond ratings, as well as enhance the accountability for capital assets.

In addition, AM is manually linked with the State's Real Estate Management (REM) coordinated by the Bureau of Land Management (BLM). Asset data entered using AM is manually linked to BLM and BLM maintains the State Land Inventory, dispositions of State Land, the transfers of jurisdiction of State lands from one agency to another and the declarations of surplus buildings and improvements. To facilitate this management, BLM has and maintains, Grantee/Grantor indices for colonial patents and post-revolutionary sales and mapping of State owned land.

Legal authority and responsibility to maintain the State Land Inventory is provided to the NYS Office of General Services (OGS) under § 2 (2) of the Public Lands Law. See Appendix G for a citation.

The historical and replacement cost of an asset, as well as the asset's location, physical condition, and utilization rate, are examples of the information collected, stored and made available in a variety of reports produced by the system.

It is the agency's responsibility to maintain accurate capital asset information on the system. The Office of General Services, Bureau of Capital Assets (BCA) and the Bureau of Land Management (BLM) will act as a service bureau to the

agencies, monitoring and coordinating inputs to the system, maintaining the capital asset database, and distributing reports. Centralizing this information in a single master file enables the State and agency managers to effectively budget, account for, and control the acquisition and disposition of capital assets.

The purpose of this manual is to provide agencies with an understanding of the Asset Management (AM) system in relation to their role and responsibilities for maintaining it.

Chapter II outlines which assets are to be included and the capital asset criteria. Chapters III through VI outline the steps an agency must follow when acquiring, declaring surplus, transferring, or retiring (i.e., disposing of) a capital asset.

Chapter VII outlines the steps required to update or modify information already on the master file, and Chapter VIII outlines the issues of impairment. Chapter IX describes the procedures for performing a physical inventory of the capital assets.

The appendices contain: (Appendix A), Screen Shots & Forms; (Appendix B), Field Definitions; (Appendix C), AM Agency Business Unit, Level Code, Transaction Level Department Value; (Appendix D), Agency Location Codes (Building & Facility); (Appendix E), Capital Asset Profile ID; (Appendix F), Funding Source Code; (Appendix G), also Public Lands Law Citations.

b. General Terms and Definitions

Abandonment - The disposal or retirement of an asset due to the complete deterioration or lack of usefulness. This occurs when an asset ages and the wear and tear either renders it useless or costs too much to maintain the asset. An example of this would be a large dump truck that, after 20 years, must be repaired every 10 days and eventually becomes non-operating. Reference: Chapter VI, Section B, Part a.

Abandonment of State Real Property - Public Lands Law § 30-a. The head of any state agency having custody or jurisdiction over state-owned lands may determine that such lands are no longer necessary or useful to the purposes of such agency. Upon the filing of a declaration of abandonment of such lands with an approval thereof by the Commissioner of General Services such lands shall become unappropriated state lands.

Activity Report - A report received by a Property Control Manager that summarizes capital asset transactions for a given period. Examples of activity reports include capital asset additions, transfers, disposals, and adjustments.

Addition – The acquisition of a capital asset through purchase, construction, donation, or capital lease. The asset is acquired to be used in the ordinary course of an agency's normal operations. The acquisition is not made with the intent to resell or consume the asset (i.e., supplies). Reference: Chapter III, Section B

Ad-hoc Reports - Reports requested by an agency that are not produced on a periodic basis. Agencies are permitted to request "Tailor Made" reports for their specific needs. The BCA will consider each of these reports and respond to the agency request.

Adjustments - Any change to the cost of a capital asset. All changes in prices must go through the BCA. This can result from additional costs incurred after the initial purchase of the asset to place it in working order (i.e., constructing a slab to put a large machine on).

Agency Level Code The two digit agency prefix number to be entered into AM in front of the tag number. This identifies the business unit that owns the asset. Please refer to Appendix C.

Amortization - When applied to a capital asset, amortization is the allocation of its cost over the period of its economic benefit. Amortization is calculated by expensing a prorated portion of the capital asset's cost each year of its estimated useful life. Amortization is computed with respect to an asset's period of benefit and may be applied to both tangible and intangible assets. For most purposes, the term "depreciation," is deemed to include "amortization".

Ancillary Costs - Costs required to bring a capital asset into use. Such costs include delivery, installation, sales taxes, legal fees, documentation charges, etc.

Asset (Tag) Number - The number (alphanumeric code) assigned to a capital asset to uniquely identify the asset among all other assets. The number will consist of a series of letters and/or numbers that vary slightly depending on the type of asset and the method used to identify it. This number will be used to access and report on information related to the asset. Reference: Chapter III, Section C, Step 1.

Asset System - A group of interdependent parts or components acquired to be used in the normal operations of the agency. Examples of asset systems would be telephone system, computer equipment and closed circuit security monitoring equipment.

Auditable - Records and documentation are maintained in an orderly, accessible manner. This enables auditors to examine the records in support of capital assets. All records are expected to be maintained in this manner.

Bargain Purchase Option - A provision of a lease agreement that allows the lessee to purchase (typically at the end of the initial lease term) the leased asset at a price that is so low (generally substantially lower than the estimated fair market value) as to make its exercise relatively certain.

Betterment - See Improvement.

BCA - Bureau of Capital Assets - A statewide centralized bureau, which gathers, inputs and reports on capital asset information from the agencies. The bureau

maintains an account of all capital assets and coordinates the distribution of activity and management reports. The BCA may be reached at:

New York State Office of General Services Bureau of Capital Assets
Mayor Erastus Corning 2nd Tower, 32nd Floor
Governor Nelson A. Rockefeller Empire State Plaza
Albany, NY 12242
Phone Number: (518) 402-5688
E-mail Address: OGS.sm.Fixed Assets@ogs.ny.gov
Web Address: <http://www.sfs.ny.gov>

Building - A structure built for permanent use with at least three walls and a roof that is recorded in AM, broken down into 10 components, each recorded as an individual asset. All buildings, regardless of cost, are included in AM. Reference: Chapter II, Section B, Part b

Building Improvements - Fixtures, machinery and other items attached to or installed in State-owned buildings in such a way that they cannot be removed without causing damage to themselves or the buildings to which they are affixed.

Business Unit (BU) - Is the SFS assigned NY State agency or Business Unit in AM. Example: OGS11 is the Business Unit to use in AM for OGS; DOC11 is the Business Unit to use in AM for DOCCS.

Capitalization - For purposes of the Statewide Financial System - Asset Management (AM), capitalization is the recording of assets that meet the following capital asset criteria:

- Equipment – Cost over \$40,000 and has a useful life of 2 years or more.
- Building Improvements and Land Improvements – cost over \$100,000 and has a useful life of 2 years or more.
- All buildings and land.
- Infrastructure that costs over \$1,000,000.
- Intangible Assets that cost over \$1,000,000.

Capitalization Threshold - The cost at or above which a long-lived asset should be capitalized. Amounts spent to acquire long-lived assets with a cost falling below the capitalization threshold should be expensed.

Capital Asset - Any land, building, equipment, improvement, infrastructure or intangible that are used for government operations and meet the capitalization definition.

Capital Asset Representative - The person or persons responsible for coordinating the agencies capital assets.

Capital Lease - A capital lease is an agreement between an agency and lessor whereby the agency makes periodic payments for the use of an asset in its normal operations. The terms of the lease are such that the agency in effect "owns" the

asset. To determine if a lease qualifies as a capital lease, it is examined to see if it meets any one of the following four criteria:

1. There is a bargain purchase option in the lease enabling the State to purchase the leased asset for less than its current market value at the end of the lease term.
2. There is a transfer of ownership of the asset to the State at the end of the lease term.
3. The net present value of future minimum lease payments is 90% or more of the fair market value at the beginning of the lease term.
4. The lease term is 75% or more the economic useful life of the asset.

A capital lease amounts to an installment purchase of the capital asset.

Collection - Works of art, historical treasures, and similar assets, whether donated or purchased, that meet all of the following conditions:

- a. Held for public exhibition, education, or research in furtherance of public service, rather than financial gain
- b. Protected, kept unencumbered, cared for, and preserved
- c. Subject to an organizational policy that requires the proceeds from sales of collection items to be used to acquire other items for collection

Component - One part of a group of separate parts that make up a capital asset. A component can be a single piece of equipment that is part of an asset system, or one of the 10 major building components as described in Chapter II (pg. 17).

Computer Hardware - Computer hardware consists of all the equipment that can be considered a component of, is typically attached to, or communicates with an information system. The term encompasses processing units, memory apparatus, input and output devices, storage devices and connectivity equipment.

Computer Software - There are two major categories of software: system software that controls the hardware components and enables the basic functions of the system, and application software that is used to accomplish specific tasks such as word processing. Software may be purchased from a vendor or developed internally.

Construction - Building a structure or infrastructure as opposed to buying or leasing one already complete. This can be done by contracting an outside builder or using one of the three construction agencies in the State. When a building is constructed, the total cost must be broken down into the 10 major building components. Cost of construction includes all incidental expenditures made to place the asset into working order (i.e., materials, labor, licenses, fees, legal costs, etc.).

Construction in Progress - Construction in progress includes the costs incurred for uncompleted capital projects involving the construction or installation of buildings, improvements, roadways, bridges, etc. The term also extends to other capital

assets, such as large computer or telecommunication systems, which have been undertaken but not brought into service by the end of a reporting period.

Cost - The price paid, to be paid, or deemed to have been paid to acquire an asset.

Depreciation - The method of allocating historical cost of a capital asset over its estimated useful life in a systematic and rational manner. The estimated useful life is the estimation of time that the asset will provide the benefit of use.

Disposals - The abandonment or retirement of a capital asset. An agency that sells, donates, or throws away a capital asset must report it to the Bureau of Capital Assets following the procedures in Chapter VI.

Donation - Acquisition of capital asset for nothing in return. This pertains to assets given to an agency at no cost. The assets are to be valued at the fair market value of similar assets at the time of donation. Also, the giving of an asset to an entity outside the State for nothing in return - A method of retirement.

Easement – An interest in land owned by another person for a specific purpose.

Equipment - Any piece of machinery, vehicle, or other device that is used in the normal operations of a State agency. The asset must cost more than \$40,000 and have a useful life of 2 years or more. Examples of equipment include printing presses, computers, trucks, cranes, winches, and tractors.

Estimated Historical Cost - An estimate of the purchase price of a capital asset. An estimate may be derived from vendor price lists or catalogs, similar assets, staff estimates, or appraisals. This should only be assigned as the cost of a capital asset when the actual historical cost is not available.

Facility Record - A record in the Asset Management System that reflects the land that currently makes up a facility. This record contains all pertinent data related to the land.

Fair Market Value - Fair market value is the amount at which an asset could normally be exchanged between willing parties. Fair market value at the time of acquisition can be estimated by reference to: manufacturers' catalogs or price quotes in advertisements; contemporaneous sales of comparable assets; or, publications that specialize in listing prices of particular kinds of assets. Fair market value can also be established by using the services of an industry appraiser or expert.

GASB - Governmental Accounting Standards Board. The GASB is the body authorized to establish accounting standards for state and local governments.

GASB 34 - Statement Number 34, issued by the GASB, entitled "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." Issued in June 1999, this pronouncement established new reporting

requirements and accounting standards relating to state and local governments capital assets.

Grantee – Buyer of real property.

Grantor – Seller of real property.

Historical Cost - The cost incurred to acquire a capital asset and place it into service in the normal operations of the agency. Cost includes amounts paid or value assigned (in the case of a donated asset) and any incidental costs incurred to place the asset into service, such as freight, installation charges, preparation of the area in which the asset will be operated, etc. Note: The cost of removing an old asset being replaced is not includable.

Historical Treasures/Works of Art - An asset (building, work of art, artifact, place) that has been declared historical by either the federal government or the State. These items are not depreciated as long as they are maintained and held for public exhibition. The historical cost of these items may be depreciated at an appraised value if they are donated.

Impaired Capital Assets - Governments generally hold capital assets because of the services the capital assets provide. Capital asset impairment is a significant, unexpected decline that affects the service utility of the capital asset. The events or changes in circumstances that lead to impairments are not considered normal and ordinary.

Improvements - Any additions to or costs incurred that increase the useful life of the asset and/or that will result in an asset performing functions that it previously did not perform. Improvements can be separated into two categories: additions to a previously existing asset, or replacement of a component of plant or equipment with new part that significantly improves the asset's performance. In each case the result will tend to enhance the overall efficiency of the asset and increase the useful life. Improvements must be separately identified from normal maintenance and upkeep. Any expenditure made to keep an asset operating at its normal capacity or preventing it from prematurely deteriorating, is considered maintenance and should not be added to the value of the asset. An example of an improvement would be taking an old engine out of a truck and replacing it with a newer, bigger one. Maintenance would be replacing the oil, spark plugs, and antifreeze in either the old or the new engine.

Infrastructure - General government capital assets that are immovable and have value only to the governmental unit, unless sold. Examples are roads, bridges, tunnels, dams, beaches, pedestrian and bicycle paths, drainage systems, lighting systems, water and sewer systems, piers, boardwalks and other similar items.

Initial Inventory - The beginning inventory taken to establish the initial database for the Statewide Financial System - Asset Management (AM). The agency will conduct its own inventory and be responsible for reporting to the BCA.

Intangible Asset - A resource lacking a physical substance. Copyrights, patents, easements, software and intellectual property are all examples of intangible assets.

Installment Purchase - Purchase method calling for payment to be made in periodic installments. Transfer of ownership occurs at the time of the purchase, although this method delays the recognition of expense until payments are made.

Land - A capital asset recorded individually by "parcel" in the AM System. All land, regardless of cost, should be included in the system. After the initial recording, land will be maintained and reported on a facility basis through the use of a "facility record". The land is recorded as a capital asset separate from any improvements made to it. Only those improvements costing more than \$100,000 and having a useful life of 2 years or more should be included in the system, and reported as land improvements.

Land Improvements - Improvements subsequent to the acquisition of land are in this category. Such assets have a limited economic life. Obviously, these assets are not "tagged" in the same way as furniture or equipment. However, accountability for the assets is necessary. Examples of land improvements include: walkways, parking lots, streetlights, landscaping, and fencing.

Lease - An agreement entered into by an agency, whereby periodic payments are made to a separate entity outside the State for the right to use an asset, such as computers, buildings, vehicles, etc. See capital leased assets and operating leases.

Lease/Purchase - A lease agreement entered into whereby the ownership of the asset being leased transfers to the agency at some time during or at the end of the lease.

Liber - A book of deeds.

Location Code – Is the AM eight (8) digit code that is the combined “old legacy” facility and building numbers. (Ex. 0003-022 = OMH - Buffalo - Maintenance shop; P001-002 = DOCCS – Albion CF – Chapel). Refer to Appendix D

Loss - The involuntary disposal of a capital asset due to fire, flood, theft, vandalism, etc. Standard retirement procedures should be followed to report the loss to SFS - AM.

Maintenance - The normal repairs and upkeep performed on an asset to keep it operating in an appropriate condition. These repairs will not prolong the life of the asset, but merely keep it operating properly.

Management Report - Reports produced by SFS - AM, which are available on the web or at the request of agency management to BCA. Reports include information relevant to the cost of replacing capital assets, condition, location, and status of capital assets, etc. These reports should be used by the agency in determining the

need to repair or replace capital assets. The preferred method for receiving management reports is the SFS - AM web site.

Modification - Changes made to an existing capital asset record to maintain current and accurate information, including:

- Correcting or updating data
- Adding data
- Deleting data

All modifications are processed electronically.

Modified Approach - As provided for in GASB 34, a comprehensive system of condition assessment and maintenance that, when rigorously applied to infrastructure assets, may be used as an alternative approach to depreciation.

Modify/Update - The process of changing an agency's existing data relating to a capital asset due to reasons such as changes in site, condition, or use. Records are updated electronically by a Property Control Manager. The Property Control Manager can receive an updated report from AM for their records of these modifications.

Operating Lease - Any lease agreement entered into by the State that gives the agency the right to use a specific asset or group of assets for a period of time. At the end of the term, the asset is returned to the entity it was leased from. The lease does not meet any of the 4 criteria listed in the capital lease definition. The ownership of the asset does not transfer to the State at any time during the term of the lease.

Parcel of Land - A continuous tract or plot of land in one's possession, no part of which is separated from the rest by land in another's possession.

Present Value - An amount determined by discounting a stream of future payments at a stated or imputed rate of interest.

Profile ID – The ten digit code in AM that is used to identify the asset, refer to Appendix E:

- Buildings begin with “B”
- Equipment begins with “E”
- Infrastructure begins with “I”
- Intangibles begin with “N”
- Land begins with “L”
- Land Improvement begin with “A”

In this ten digit code is the combined old legacy code (major/minor category) and also includes the useful life of the asset.

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

Purchase - Acquiring an asset by paying for it, exchanging another asset for it, or a combination of the two. Writing a check, paying cash, assuming a mortgage, and trading in an old asset are all examples of methods of purchasing an asset. Purchases are limited to acquisition of assets delivered and placed into service in the condition they were received in (i.e. already complete, not requiring construction). Note: Minor assembly in the case of equipment does not constitute construction.

Real Property – land and anything growing on, attached to, or erected on it, excluding anything that can be severed without injury to the land.

Reference To Source - A number or code denoting the type of document that generated the acquisition of a capital asset, such as a purchase order or contract number. This provides an audit trail to support capital asset additions for a given period. An example would be the voucher number on a voucher used to pay for a computer, or the lease number on a capital lease.

Renovation - Construction performed on an already existing building to enhance its usefulness. This also includes replacement of destroyed portions (i.e., fire damaged rooms). Costs must be carefully monitored, and an estimate of the percentage of the building component renovated must be made and reported for each renovation.

Replacement Cost - The amount needed to replace a capital asset now. This cost accounts for inflation. It provides management with a tool in determining an amount required to replace outdated assets.

Retirement - Synonymous with disposal, the retirement of a capital asset takes the asset out of service. Before retiring the asset (except where an involuntary loss has occurred), the Property Control Manager should declare the asset as surplus. If it is determined that the asset is no longer useful, the Property Control Manager should follow the procedures in Chapter VI. This is only to be done when the asset is being removed from service permanently.

Right of Way - The right to pass through property owned by another.

Sale - Disposal of a capital asset in exchange for some consideration. This would include selling the asset for money, or exchanging it for another asset.

Salvage Value - The presumed or estimated residual value of a capital asset at the end of its useful life.

Statewide Financial System – Asset Management (SFS- AM) maintains capital asset information. The SFS - AM primary purpose is to maintain auditable information on the State's capital assets in accordance with Generally Accepted Accounting Principles. The system will improve controls, financial reporting, accountability, and operational efficiency in managing capital assets. Complete, accurate records help management identify underutilized assets, those that will need to be replaced or modified, and aids management in budget planning.

Stencil - Some agencies have taken measures to uniquely identify assets by painting or sticking numbers, letters, or a combination of the two, somewhere on the asset. This stenciled code will become part of the asset number used to uniquely identify the asset among all other assets if the stenciling system used is assigned on an agency-wide basis.

Straight-line Method - A way of computing depreciation or amortization. The straight-line method recognizes the reduction of a capital asset's value equally over all the months of its useful life.

Supporting Documentation - Documents or materials used to originate the purchase and disposal of a capital asset. The documentation would provide evidence in support of the cost used to value an asset or evidence of its retirement. Included as supporting documentation would be vouchers, purchase orders, receiving slips, contracts, mortgages, leases, titles of ownership, deeds, etc.

Surplus - An underutilized asset that may be either transferred to another agency or retired. The Office of General Services, Division of Surplus Personal Property Disposition compiles a listing of assets that may be redistributed to an agency needing them. If the Division determines that the asset has no practical use, it will notify the agency to retire it.

Tag Number - Unless otherwise identified, a bar-coded tag is attached to equipment assets. The "Tag" number coded on it consisting of a 10 digit sequential code unique from all other asset numbers within the agency. This number will be used to uniquely identify this asset among all other assets similar and dissimilar, on the Statewide Financial System – Asset Management.

Tangible Asset - A resource having physical substance. Buildings, land and machinery are all examples of tangible assets.

Transfer - The physical movement of an asset or change of responsibility for an asset from one agency or facility to another. For this to be reported properly, both the agency transferring the asset out and the agency transferring the asset in will be required to complete the required forms from the Office of General Services, Division of Surplus Personal Property Disposition.

Transfer of Jurisdiction – Public Lands Law § 3(4). The Commissioner of General Services, upon the application of any state agency, may transfer the jurisdiction over any state lands, upon the consent of the agency already having jurisdiction over

such lands. The transfer of jurisdiction can take place upon such terms and conditions as the commissioner may deem just and proper.

Unappropriated State Lands - Public Lands Law § 30. All lands belonging to this state which are not directed by law to be kept for or applied to any specific purpose. This includes all escheated lands.

Updating - The process of keeping information related to an asset current, such as the utilization of a building. Information subject to change should be periodically evaluated and changes made to reflect the current status of an asset. This is done following procedures for modifications in Chapter VII.

Useful Life - The period of time an asset is expected to operate efficiently for its designed purpose. This life will be used to depreciate the asset.

Utilization Rates - The percentage of a capital asset that is currently being used. This applies to land, buildings, and their improvements, but not to equipment.

A. OVERVIEW

In general, capital assets are defined as tangible and intangible property to be used over a long period of time, and having a significant value. These assets are not intentionally acquired for resale, nor are they readily convertible to cash.

The major types of assets included in the Statewide Financial System - Asset Management (AM) are:

- All land,
- Land improvements costing over \$100,000,
- All buildings,
- All building renovations and improvements costing over \$100,000,
- Construction in Progress,
- Equipment costing over \$40,000,
- Infrastructure costing over \$1,000,000,
- Library Books costing over \$5,000 each,
- Works of Art and Historical treasures costing over \$40,000,
- Intangible Assets costing over \$1,000,000.

Examples of such capital assets are:

- | | | |
|--------------|--------------------|-----------|
| - Copyrights | - Park Lands | - Trucks |
| - Patents | - Office Buildings | - Roads |
| - Computers | - Parking Lots | - Bridges |
| - Easements | - Software | |

As stated in the general definition, the identifying characteristics of a capital asset are "significant value" and "useful life". The State has determined that equipment, with a cost of over \$40,000, land improvements with a cost over \$100,000 and infrastructure, intangibles assets over \$1,000,000 are significant values for a capital asset (\$100,000 for building renovations and improvements and \$5,000 for library books). Therefore, if an asset meets the test of significant value and has a useful life of two years or more, it should be included in AM.

In setting this policy, the State determined what the minimum cost of an asset must be (i.e., its significant value) in order to justify the time and expense of maintaining the information required by AM. (Agencies have the option of including assets costing \$40,000 or less.)

Please note that the \$40,000 capitalization policy for including assets in AM is for financial reporting purposes only. It does not supersede the Property Control Policy for equipment established by the Office of the State Comptroller, or individual agency policy.

B. ASSETS TO BE INCLUDED

a. Land and Land Improvements

Each "addition" or "purchase" of land by the State is recorded as a separate deed asset in AM. Land improvements, such as parking lots, sidewalks, retaining walls, yard lighting, fencing, etc., are also recorded as separate assets in the system. For example, a parking lot would be recorded as a separate asset from the land underneath it. It should also be noted that although land assets are included in the system regardless of cost, land improvements are only included in the system if they cost over \$100,000, and have a useful life of two years or more.

Land deed records usually become associated with a facility. For this reason, land are aggregated and reported to the agency on a "facility" basis. The agency will use the "facility record" of land to update land utilization information, etc. in the system on a continuing basis.

b. Building Components

A building is recorded in the system as ten "component" assets. These ten components are:

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

c. Equipment

All equipment that costs over \$40,000 and has a useful life of two years or more will be recorded in the State Financial System (SFS) Asset Management (AM) System and tagged or identified if applicable. Equipment is defined as any vehicle, piece of machinery, or other device that meets the capital asset criteria and is used in the normal operations of the agency. Examples of equipment would include, but are not limited to:

- Trucks
- Computers
- Printing Press
- Tractor
- Buses
- Construction Machinery
- Telecommunications
- Electronics

Each piece of equipment acquired will be recorded as a separate asset in SFS AM.

The individual pieces of equipment that make up an asset system are evaluated separately. If a piece of equipment within an asset system costs over \$40,000 and has a useful life of two years or more, it will be tagged and included in AM. Examples of such systems are communication systems, computer and security systems, and audiovisual labs. All the pieces of equipment that make up these systems will be evaluated separately.

A computer system, for example, is made up of a CPU, external disk drive(s), printers, and terminals. Each of these pieces of equipment would be individually evaluated, and if any meet the capital asset criteria, they would be tagged and included in AM. In this example, the items that make up the internal part of the CPU, such as internal disk drives, memory, memory upgrades, etc., should not be evaluated or tagged separately. Rather, the "CPU box" should be assigned one tag and reported as one asset (as long as its cost, including all internal components, cost over \$40,000).

d. Renovations and Improvements to Buildings and Equipment

Renovations made to buildings and equipment are recorded in AM if they meet the capital asset criteria established (i.e., over \$40,000 cost for equipment, \$100,000 for buildings and a useful life of two years or more). A renovation enhances an already existing asset to a condition beyond that which results from normal maintenance repairs, and/or increases the useful life of the asset. Replacing a roof, or installing a better electrical system in a building, are examples of renovations.

Improvements are defined as the addition of a new building component or section where one did not previously exist and should be recorded as a capital asset addition rather than a renovation. These additions are the acquisition of a capital asset where one did not previously exist. Renovations, on the other hand, either add to, update, or repair a previously existing capital asset. An example of building improvement would be putting an air conditioning system in a building where there

was none previously. (Note: cost must be over \$100,000). An example of an equipment improvement would be placing a color synthesizer in a black and white printing press to enable it to print in color. (Note: cost must be over \$40,000).

****Note:** Agencies may report Renovations and Improvements down to a lower threshold for management purposes.

Although associated with an existing asset, these improvements and additions are recorded separately in the system. (See complete discussion of the coding scheme in Chapter III.)

An agency may at its own discretion, report renovations and/or improvements that cost less than \$100,000 for management purposes.

Maintenance activities (e.g., painting, minor repairs, etc.) restore an asset to its former condition or make it possible for the asset to be utilized for its estimated useful life. In other words, maintenance activities keep an asset in good working condition throughout its estimated useful life. Maintenance may be distinguished from renovations and improvements by the fact that maintenance does not extend the useful life of the asset. For example, service contracts for elevators are considered maintenance. These types of expenditures are currently not recorded in AM. If however, it is determined at a later time that maintenance information is required, this information will be captured.

Custodial services are not included under the category of asset maintenance. Custodial services (e.g., cleaning) or activities such as lawn mowing do not generally affect (i.e., maintain or extend) an asset's useful life. Therefore, these types of expenditures are not recorded separately or in conjunction with the Capital Asset Record.

The following contains additional examples to distinguish renovations and improvements from maintenance activities and custodial services:

Comparison of Renovations and Improvements, Maintenance, and Custodial Activities

<u>Renovation or Improvement</u>	<u>Maintenance</u>	<u>Custodial</u>
Renovations and improvements are capital assets if they meet the following criteria:	Allows the asset to provide service to the State for the estimated useful life. Does not extend the useful life. Maintenance is not a capital asset.	Does not affect the usefulness or estimated useful life at the asset. Custodial costs are not a capital asset.
1. Replace worn out roof on a building by tearing off the old one and building a new one. Renovation	1. Annual re-tarring of a roof to prevent leakage and premature deterioration.	1. Periodic sweeping of the roof to remove rubbish.

- | | | |
|---|--|---|
| 2. Adding a color synthesizer to a printing press to enhance its capabilities. Improvement | 2. Replace small parts or perform general servicing to make the press work properly. | 2. Purchase 10 reams of paper and boxes of ink for the press. |
| 3. Remove old insulation and reinsulated the walls of a building to enhance heating capabilities and efficiency. Renovation | 3. Placing weather stripping around windows before winter to stop heat leakage. | 3. Washing windows and walls periodically. |
| 4. Resurfacing a parking lot due to deterioration. Renovation | 4. Patching holes in the surface to maintain a flat surface. | 4. Periodic cleaning, collection of litter, sweeping, etc. |
| 5. Carpeting an entire floor of a building not previously carpeted. Improvement | 5. Shampooing the carpet of an entire floor to maintain appearance. | 5. Clean a spot on a carpet caused by spilling something. Periodic vacuuming. |
| 6. Replace regular windows in a building with passive solar windows for greater energy efficiency. Renovation | 6. Replace a broken window with a new one. | 6. Wash windows to maintain visibility. |

e. Leased Assets

In general, assets included in AM are, by definition, owned by the State. The 3 major acquisition methods are:

- Purchase
- Construction
- Donation

In addition, the State may also lease assets. Although not actually owned by the State, assets acquired via certain types of lease arrangements must also be included in AM. The Office of General Services will make this determination. The two types of leases are:

Capital Lease (Lease/Purchase)--A contract entered into by an agency to make periodic payments to the owner of a capital asset for the right to use it in the normal operations of the agency. Included in the contract is a provision that transfers ownership of the asset at some time during or at the end of the lease. These assets should be recorded by asset type.

Operating Lease (Rental)--Periodic payments made to the owner of a capital asset, for the (Rental) right to use the asset in the normal operations of a state agency. The asset remains the property of the owner throughout the rental period (without

an option for the agency to purchase the asset) and is returned to the owner at the end of the lease term.

The agency will review each lease. If the asset is being leased for a period greater than two years, and it appears to meet the regular capital asset criteria (using the asset's fair market value to determine if it meets the over \$40,000 minimum value), the agency will submit information regarding the lease into AM. The agency will process the information using four criteria to determine if the asset should be recorded as a capital asset in AM. The criteria to be used by the agency are as follows:

1. The lease transfers ownership of the property to the agency by the end of the lease term.
2. The lease contains an option to purchase the leased property at a bargain price.
3. The lease term is equal to or greater than 75% of the estimated economic life of the leased asset.
4. The present value of rental and other minimum lease payments equals or exceeds 90% of the fair value of the leased asset.

Any lease that meets any one of these four criteria is a Capital Lease. This type of lease indicates that, by the terms of the lease, the State in effect "owns" the asset and should record it as a capital asset. Upon positive determination, the agency must add the asset to the system using the same procedures as for assets purchased by the State. (See Chapter III "Acquiring a Capital Asset".)

Improvements made to capital leases (i.e., lease / purchase agreements which by their terms indicate that in effect, the State "owns" the asset and records the asset in AM) should be included in the system, using the same criteria as other types of improvements (cost over \$40,000 for equipment and \$100,000 for buildings with a useful life of 2 years or more).

Leases that do not meet any of the four criteria listed above are Operating Leases. These leases, by their terms, are no more than an arrangement to "rent" the asset for a period of time. These assets are **not** included on AM.

f. Leasehold Improvements

Renovations and Improvements made to operating leases (i.e., leases that do not meet the capital asset criteria), commonly referred to as leasehold improvements, should be included in the system if they meet the capital asset criteria established for renovations and improvements. However, the estimated useful life of a leasehold improvement cannot exceed the remaining time period covered by the lease.

Example: A state agency is leasing one floor in a 20-floor building. The

provisions in the lease do not meet any one of the four criteria described in previously for a capital lease. As such, the lease is an operating lease and therefore not a capital asset.

If the agency has a raised floor and secured walls installed to accommodate a computer, and the cost is over \$100,000, and it has a useful life of 2 years or more, it must be recorded on AM as a capital asset. It would be coded as a Leasehold Improvement.

When an agency makes renovations and improvements to leased space, the Property Control Manager at the agency making the improvement should notify the Bureau of Capital Assets at OGS.sm.Fixed Assets@ogs.ny.gov

g. Construction in Progress

At fiscal year-end when preparing annual financial statements, expenditures are divided into “expenses” and “amounts to be capitalized.”

Expenditures of incomplete construction projects must be capitalized but not depreciated until the project is complete. These expenditures become “Construction in Progress (CIP).” CIP is an asset account that reports the total expenditures of construction projects that are incomplete at fiscal year-end.

It is the responsibility of the Office of General Services to provide OSC with the data relative to the recording of construction in progress. This information is collected from OGS – Design and Construction, the Dormitory Authority, and the Department of Transportation. These three entities are responsible for most of the construction affecting the NY Statewide Financial System - Asset Management.

h. Infrastructure

GASB Codification Section 1400.103 defines infrastructure as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples include: roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems.

Other than the Department of Transportation, all infrastructures exceeding the capitalization threshold of \$1,000,000 should be entered in AM by the respective agency.

The Department of Transportation will be using the “modified approach” for all of its infrastructure assets. Details of the modified approach are as follows:

Infrastructure assets that are part of a network or subsystem of a network need **not** be depreciated if both of the following conditions are satisfied:

1. A comprehensive asset management system is employed that accomplishes all of the following:
 - a. Maintains an up-to-date inventory of eligible infrastructure assets.
 - b. Performs regular, periodic and complete condition assessments of the assets and summarizes the results using a measurable scale.
 - c. Estimates, on an annual basis, the amount needed to maintain and preserve the eligible infrastructure assets at the condition level established and disclosed by the agency.
2. The agency documents that the eligible infrastructure assets are being preserved at or above the condition level established and disclosed by the agency.

Using the modified approach, costs for both maintenance and preservation of eligible assets should be expensed when incurred. Additions and improvements to the network should be treated as betterments.

If the modified approach is used, it should be applied to all of the assets within the selected network or subsystem. The selection of the modified approach by an agency may be made independently for each network or subsystem.

Should an agency for any reason be unable to maintain and preserve the eligible infrastructure assets at the condition level established and disclosed, it must discontinue its use of the modified approach. When an agency discontinues use of the modified approach, it must depreciate infrastructure assets. Depreciation is to begin in the fiscal year following that in which the modified approach was discontinued. Depreciation should not be retroactively applied. This is, in effect, a change in the estimated useful life and should be reported as a change in accounting estimate.

Because of the stringent requirements related to the adoption of the modified approach, agencies considering implementation should contact the Bureau of Capital Assets for additional information.

i. Library Books

Unless a book is defined as rare or historical (in which case it is a historical treasure and would fall under section j below) individual library books less than \$5,000 should be expensed. However, if a book exceeds this threshold, it should be appropriately capitalized.

j. Works of Art and Historical Treasures

Accepted accounting principles regarding capitalization and depreciation of individual works of art and historical treasures differ from the requirements for collections of such items. Works of art and historical treasures that are not part of a qualifying collection are to be capitalized if they exceed the threshold of \$40,000. Capitalization requires that the value of a work of art or historical treasure needs to

be determined; this may be accomplished by ascertaining its historical cost or by establishing the fair market value.

To qualify as a collection, **all** of the following provisions must be met:

1. The collection is to be held for public exhibition, education, or research in furtherance of public service, rather than for financial gain; **and**
2. The collection is to be protected, cared for and preserved; **and**
3. The net proceeds from the sales of collection items are to be used to acquire other items for collections.
 - a. The term “net proceeds” is defined as the gross selling price less all direct expenses of the sale.
 - b. The collections to which the sold items and the acquired items belong need not be the same.

Any individual items that are exhaustible should be depreciated over their estimated useful lives.

Inexhaustible individual items need not be depreciated.

k. Intangible Assets

Intangible assets generally lack a physical existence. This category includes such items as easements, software, copyrights and trademarks. Intangible assets should be treated as follows:

- i. Software – All software, whether internally or externally developed, unless otherwise specified, are to be expensed.
- ii. Copyrights and Trademarks exceeding the capitalization threshold of \$1,000,000 should be included in AM.

This section has presented the agency with general guidelines for determining if an asset should be included in the SFS - AM. In addition, the agency should refer to the Capital Asset Profile ID Table in Appendix D for a detailed listing of asset categories to be included.

However, there may be cases that do not clearly fall within the guidelines or asset categories provided. If the agency is uncertain about including a particular asset or improvement, CONTACT THE BUREAU OF CAPITAL ASSETS at (518) 402-5688 for a final determination.

C. ASSET MANAGEMENT PROCESSING

Establish and Update Capital Asset Record

A capital asset record is initially established in AM in:

- Electronically via the Internet - The agency can go to the SFS website (www.sfs.ny.gov) where they enter and submit capital asset transactions if they have been given proper authorization.

Once the information is processed and any necessary corrections are made, a new record is created on the SFS – AM system. The Property Control Manager are asked to periodically check on their agencies assets.

If the capital asset is for a land purchase, the agency must submit deeds and maps with recording information to:

O.G.S. Real Property
26 Floor, Corning Tower Bldg
Albany, NY12242

Once the information is verified and any necessary corrections are made, a new record is created on the Statewide Financial System - Asset Management (AM). The Property Control Manager should do an inquiry periodically in AM to verify that AM records reflect the necessary updates.

The agency will use the Asset Inventory query in SFS Reporting Tools to verify the information related to the asset. This report can be obtained and reviewed by management after the Property Control Manager submits. Any corrections required must be entered into SFS – AM and verified by the Bureau of Capital Assets following the modification procedures in Chapter VII.

All other capital asset transactions (i.e., retirement, etc.) are processed in the same manner, using different Internet screens.

D. REPORT MANAGEMENT PRODUCED BY THE SYSTEM

The System will provide the agency with a report that can be used and mirrors the biennial inventory report. The report lists agency's assets which includes, historical cost, location, condition, inspection by and date. The agencies may request and generate their own reports using the SFS - AM online.

Biennially, the agency will receive a complete listing of its assets for inventory control purpose (Chapter IX).

Since it is impossible to conceive of all current and future needs and uses of data, the system will also provide an "ad-hoc" reporting capability done by OGS personnel. This will address specific information requests that cannot be satisfied by the standard reports. The Bureau of Capital Assets will respond to requests from agencies accordingly.

E. PERIODIC ACCOUNTABILITY

Agencies will be asked to certify as to the values of their capital assets in AM for the State Financial Audit. Some agencies have independent systems in which they track their capital assets. Agencies should reconcile these systems to AM on a monthly basis. If an independent system is not maintained, it is recommended that Agencies keep a separate spreadsheet with added, transferred, and disposed capital assets and reconcile it to AM on a monthly basis

Starting AM Asset Value		_____
Additions	+	_____
Disposals	-	_____
Transfers	-	_____
Ending AM Asset Value		_____

NOTE: This roll-forward should be performed for each asset class. (i.e. land, equipment, etc.)

EXAMPLE: The Division of the Budget had \$260,000 of equipment in AM as of June 1, 2003. During the past month, they purchased \$215,225 in equipment, disposed of \$112,000 in equipment and transferred \$110,675 in equipment to OGS.

What is the AM asset value as of June 30, 2003?

Starting AM Asset Value		\$ 260,000.00
Additions	+	215,225.00
Deletions	-	112,000.00
Transfers	-	110,675.00
Ending AM Asset Value		\$ 252,550.00

A. OVERVIEW

This chapter details the procedures an agency must follow when acquiring a capital asset. (Please note that assets acquired through agency transfers are subject to different procedures that are detailed in Chapter V.)

The agency has to enter the capital asset online using the AM System via the following web site: <https://www.sfs.ny.gov>

If the capital asset is for a land purchase, the agency must submit deeds and maps with recording information to:

OGS Real Property
Corning Tower, 26th Floor
Albany, NY 12242

It is important to be sure that the asset being acquired is, in fact, a capital asset. Follow the guidelines for determining if the asset acquired is a capital asset in the preceding chapter.

NOTE: The procedures in this chapter are to be used for all future additions of capital assets (costing over \$40,000 for equipment or \$100,000 for land improvement and building renovations, \$1,000,000 for infrastructure and intangibles or \$5,000 for a library book), not for currently owned assets.

B. METHODS OF ACQUISITION PROPOSED

The following processes may result in the acquisition of a capital asset if the cost (or other valuation method, i.e., donated) is over \$40,000 and the useful life is two years or more. The Acquisition Codes to use are only:

- Purchased
- Constructed
- Donated
- Leased
- Trade in

Depending upon the type of acquisition, there are differences in the procedures to be followed prior to the acquisition of a capital asset, the determination of when the asset is put into service (i.e., the appropriate time to report the information required for online entry).

This section will outline the information flow and procedures that an agency must follow prior to the acquisition of a capital asset for each of the acquisition types.

a. Purchased

1. **Equipment** - Each time a purchase order is prepared for the purchase of equipment that meets the criteria to be a capital asset, the words CAPITAL ASSET must be included in the description area of the purchase order. It is the purchasing unit's responsibility to determine when a purchase is a capital asset. After completing the purchase order, the purchasing unit should:
 - Send a copy or photocopy to the Property Control Manager, AND follow normal purchase order routing procedures.
 - When the asset is received, the person receiving the asset should notify the Property Control Manager assigned to the facility. By doing this, the asset is assigned a tag number and an online entry is completed. It is the Property Control Manager's responsibility to explain to personnel at each facility the procedures to follow when they receive an asset with CAPITAL ASSET included in the purchase order description.
 - NOTE: Certain equipment may be purchased using Installment Purchase Agreements (IPA). An IPA is structured such that payments are made (generally monthly) for a specified number of years. The equipment, however, belongs to the State at the beginning of the agreement, as if it had been purchased outright, and should be included as a capital asset if it meets the criteria.
2. **Building** - When a building is purchased, the Property Control Manager that will be responsible for the building should contact the Bureau of Capital Assets. The BCA will analyze the building and in turn provide the Property Control Manager with a new building number for the completion of a capital asset transaction online entry.
3. **Construction** - When a capital asset is constructed by or for an agency, the agency receiving the asset is responsible for following the proper reporting procedures.

For newly constructed buildings or the addition of square footage to an existing building, one or more of the three construction agencies will maintain cumulative cost data. When the agency receives their certificate of occupancy (or there has been beneficial occupancy), the person receiving the certificate should contact the Property Control Manager so the building can be assigned an tag number and an online entry can be completed for each of the 10 major building components described on Page 17 of this manual.

Each time a building is constructed or additional square footage is added, or a building is renovated, the construction agency is responsible for completing an "Agency Construction and Renovation" worksheet. This worksheet is sent to the Property Control Manager at the completion of the project. In addition, all documentation (contracts, invoices, etc.) should be obtained to support the cost

assigned to the building. The following paragraphs explain how the Property Control Manager uses the worksheet to prepare Capital Asset Transaction for original construction and renovations (and improvements).

Original Construction

The worksheet received from the construction agency for the original construction of a building or the addition of square footage to an existing building, will provide an allocation of the total cost of the project among the 10 major building components. (The building components are described in further detail on Page 17 of this manual.) Using the cost information provided on the worksheet, it is the Property Control Manager's responsibility to enter electronically into AM for each of the 10 building components. The procedures for assigning an asset number to each of the building components, are outlined later in this chapter.

b. Constructed

Renovations

In addition to the construction of a building, the agency or the construction agency will prepare a worksheet for renovations made to a building that qualify as a capital asset. (For a detailed discussion of renovations and improvements that qualify as capital assets, versus maintenance, review pages 18-20 of this manual.) The cost of the project will be allocated only to the component(s) affected.

Renovation -- Any renovation to a building must at a minimum meet the following criteria to be included in AM:

1. The cost must be more than \$100,000, and
2. The renovation must extend the useful life of the component, and
3. The renovation must occur when 75% or more of the estimated useful life of the component being renovated has expired.

****Note:** An agency may record all renovations down to a lower threshold for management purposes.

Remember, a renovation enhances a previously existing component.

The following steps will assist the agency or construction agency in identifying those renovations that should be reported to AM. (Steps 1 through 4 below).

In addition to reporting renovations to AM that meet the required criteria, in some instances an agency must also retire a component being replaced. (Steps 5 and 6 below)

STEP 1: The agency or construction agency should determine which of the 10 components are being renovated.

STEP 2: The agency or construction agency should obtain the existing component information, including the replacement cost for that component, from the Statewide Financial System, Asset Management (AM). (Reports received from the Bureau of Capital Assets).

STEP 3: USEFUL LIFE TEST

In addition the agency or construction agency should locate the useful life of the component from the AM report and determine if the renovation activity is being completed when 75% or more of the useful life of the component has expired.

Example: The roof component on a 16-year-old building is currently being renovated at a cost of \$240,000. The estimated useful life of the roof is 20 years. The USEFUL LIFE TEST for this renovation would be computed as follows:

$$\text{Expired Useful Life} / \text{Useful Life} = 16 \text{ years} / 20 \text{ years} = .80 = 80\%$$

STEP 4: If the renovation takes place when 75% or more of the useful life has expired, costs over \$100,000, and extends the useful life of the component, it should be reported to AM as a capital asset renovation. (The agency or construction agency must make the determination whether the renovation extends the useful life of the whole component.)

After determining that a renovation qualifies for inclusion in AM, an additional test must be performed to determine whether the original building component (being renovated) should be retired. This is determined using steps 5 and 6 on the next page.

STEP 5: DOLLAR APPROACH TEST

The agency or the construction agency should locate the replacement cost of the component from the AM report and determine if the ACTUAL COST of the renovation activity is 75% or more of the REPLACEMENT COST of the component.

Example: The renovation above is completed at a cost of \$240,000. The replacement cost of the component at the time of completion was \$300,000. The DOLLAR APPROACH TEST would be computed as follows:

$$\text{Actual Cost of Renovation} / \text{Replacement Cost}$$

$$\$240,000 / \$300,000 = .80 = 80\%$$

STEP 6: If the ACTUAL COST of the renovation is 75% or more of the replacement cost of the component at the time of completion, the original cost of the component should be retired from Asset Management (AM) following the procedures in Chapter VI.

If other renovations had been made previously but had not resulted in the retirement of the original component, these renovations will also be retired. The renovation

that resulted in the retirement will then in affect become the "original component". All future renovations will be compared to this component for both the useful life test and the dollar approach test.

The following examples will illustrate how to utilize the tests outlined above to determine whether or not to report a capital asset renovation.

Example 1: Type of Renovation – Assuming that it is a 2005 replacement and upgrade of HVAC for floors 9 through 13 in a building that was built in 1989.

Estimated Useful Life of HVAC	20 years
Remaining Useful Life	4 years
Replacement Cost HVAC	\$1,450,000.00
Renovation Actual Cost	\$1,232,500.00

1. Does the Renovation meet the 75% of the USEFUL LIFE TEST?

Useful Life – Remaining Life = Expired Life

20 years – 4 years = 16 Years

Expired Life / Useful Life = 16 / 20 = .80 = 80%

Answer YES.

2. Would this renovation be included or excluded from the Asset Management (AM)?

INCLUDED. The renovation meets the USEFUL LIFE TEST.

3. Does the Renovation meet 75% of the Replacement Cost Dollars, the DOLLAR APPROACH TEST?

Renovation Actual Cost / Replacement Cost =

\$1,232,500 / \$1,450,000 = .85 = 85%

Answer YES.

4. Would the original component be retired from AM?

YES. The renovation meets the DOLLAR APPROACH TEST.

Example 2: Type of Renovation – Assuming it is a 2003 replacement and upgrade of HVAC for floors 9 through 13 in a building built in 1996.

Estimated Useful Life of HVAC	20 years
Remaining Useful Life	13 years
Replacement Cost HVAC	\$1,450,000.00
Renovation Actual Cost	\$1,232,500.00

1. Does the Renovation meet the 75% of the USEFUL LIFE TEST?

Useful Life – Remaining Life = Expired Life

20 years – 13 years = 7 Years

Expired Life / Useful Life = 7 / 20 = .35 = 35%

Answer NO.

2. Would this renovation be included or excluded from AM?

EXCLUDED. The renovation does NOT meet the USEFUL LIFE TEST.

If the asset is not to be included in AM, then no other procedures need to be followed. (i.e., no retirement procedures are necessary).

Example 3: Type of Renovation – Assuming it is a 2003 replacement and upgrade of HVAC for floors 9 through 13 in a building built in 1987.

Estimated Useful Life of HVAC	20 years
Remaining Useful Life	4 years
Replacement Cost HVAC	\$1,450,000.00
Renovation Actual Cost	\$ 725,000.00

1. Does the Renovation meet the 75% of the USEFUL LIFE TEST?

Useful Life – Remaining Life = Expired Life

20 years – 4 years = 16 Years

Expired Life / Useful Life = 16 / 20 = .80 = 80%

Answer YES.

2. Would this renovation be included or excluded from AM?

INCLUDED. The renovation meets the USEFUL LIFE TEST.

3. Does the Renovation meet 75% of the Replacement Cost Dollars, the DOLLAR APPROACH TEST?

Renovation Actual Cost / Replacement Cost =

$$\$725,000 / \$1,450,000 = .50 = 50\%$$

Answer NO.

4. Would the original component be retired from AM?

NO. The renovation does NOT meet the DOLLAR APPROACH TEST.

Another renovation is made 2 years later to the HVAC System on floors 9 through 13 in the same building. The following data relates to this renovation:

Estimated Useful Life of HVAC	20 years
Remaining Useful Life	2 years
Replacement Cost of Original Component	\$1,500,000
Renovation Actual Cost	\$1,200,000

5. Does the renovation meet the 75% of the USEFUL LIFE TEST?

Useful Life – Remaining Life = Expired Life

$$20 \text{ Years} - 2 \text{ Years} = 18 \text{ Years}$$

$$\text{Expired Life} / \text{Useful Life} = 18 / 20 = .90 = 90\%$$

6. Would this renovation be included or excluded from AM?

INCLUDED. The renovation meets the USEFUL LIFE TEST, and costs more than \$100,000.

7. Does the renovation meet 75% of the replacement cost dollars, the DOLLAR APPROACH TEST?

Renovation Actual Cost / Replacement Cost =

$$\$1,200,000 / \$1,500,000 = 80\%$$

Answer YES.

8. Which components would be retired from the AM system?

Answer: The original component and previous renovation.

Improvements

An improvement to a building is defined as adding a new component where one did not previously exist. The improvement must cost over \$100,000 and have a useful life of 2 years or more.

****Note:** An agency may report improvements down to a lower threshold for management purposes.

Example 1: Type of Construction: A central air conditioning system is added to a building. No air conditioner existed prior to this project.

Estimated Useful Life	20 years
Cost	\$750,000

1. Does the addition cost over \$100,000 and have a useful life of 2 years or more?

Answer YES.

2. Is it adding a component or section where one did not previously exist?

Answer YES.

3. Would this project be included or excluded in AM?

INCLUDED. New construction procedures should be followed for the addition of a new component.

Construction Other Than Building

For constructed assets other than buildings (i.e., land improvements), the agency is responsible for maintaining or obtaining the appropriate cost data. When the agency receives notification of completion and the asset is placed in service, the person receiving notification should contact the Property Control Manager so a Tag number can be assigned and the asset can be entered into AM.

c. Donated

Capital assets donated to the agency should be recorded at fair market value at the time of donation. In the case of real property being donated where an appraisal was not performed, indicate the estimated value. Fair market value may require a professional appraisal of the property. If there is any doubt about the rights to the property, it should not be recorded until such rights are clearly established. Such doubts include any conditions or restrictions on the use or future disposition of the property. Should any restrictions adversely affect the value, they should be recognized in the final determination of the valuation to be recorded.

When an agency receives equipment that has been donated, the Property Control Manager should first determine if the fair market value is over \$40,000. If it is not, no further steps are required. If the fair market value is over \$40,000, the following steps should be performed:

- Try to get a Letter Of Intent to Donate from the previous owner to provide documentation of ownership; and
- Contact the Bureau of Capital Assets:

(518) 402-5688

If the fair market value of the asset is over \$40,000, the Property Control Manager must assign an asset number and enter into AM.. The Bureau of Capital Assets will assist the Property Control Manager if necessary.

NOTE: Assets acquired from Federal Surplus Property for only an administrative and delivery charge will be treated as a donation. Cost assigned will be fair market value.

d. Leased

Agencies should follow normal lease processing procedures (send the lease to the Office of the State Comptroller, Contract Unit). The Bureau of Capital Assets (BCA) will notify the agency of any capital leases to be included in AM, and will provide the agency with cost data for each of the capitalized lease assets. The agency must then complete an online entry for each of these assets as per the instructions in this chapter.

e. Trade in

Trade in of Non-Monetary Assets

Non-Monetary Asset - Any asset exchange of one asset for another involving no payment or receipt of cash or payment or receipt of cash less than 25% of fair value of assets is considered a non-monetary exchange. Non-Monetary assets are, property, plant, equipment, and other assets whose prices may change over time.

The recording process for non-monetary exchanges:

1. Determine book value of asset given up (BV=Cost less Acc. Dep.). Be certain to update the depreciation to date of exchange if in the middle of fiscal year.
2. Determine fair value of asset given up (Fair Value=value of asset in market place).

3. Determine gain or loss: Gain or loss=Fair Value less Book Value.
4. Determine fair value of asset received.
5. For dissimilar asset exchanges (see below) record all gains and losses in exchange. For similar asset exchanges (see below), record all losses but defer gains. One exception -- if cash received, the gain is recognized to extent of proportion of cash received divided by cash received plus fair value of asset received.

Trade in of Dissimilar Assets

When dissimilar assets are exchanged, both gains and losses are recognized. The new asset is recorded at its cash price, which is equal to the fair market value of the old asset at the time of the exchange plus the amount of cash paid.

- a. The new asset is recorded at the fair market value of the asset received or the asset given up, whichever is more clearly evident.
- b. If the cash price is not stated, the fair market value of the old asset plus any cash paid is used to record the new asset.
- c. The book value of the old asset is removed from the accounts by debiting the related accumulated depreciation and crediting the old asset.

Trade in of Similar Assets

When similar assets are exchanged, losses are recognized but gains are not recognized.

- a. If a loss is indicated on an exchange of similar assets, the loss is recognized and the new asset is recorded at its cash price.
- b. If a gain is indicated on an exchange of similar assets, the gain is not recognized and the new asset is recorded as the sum of the cash paid and the book value of the old asset.

C.1 Assign Asset "TAG" Number

Each capital asset acquired by an agency must be assigned a 12 character Capital Asset Tag Number to uniquely identify it among all other assets within the agency. The asset Tag number is comprised of a primary number (the first two are the two digit Agency Level Code (Appendix C); then a one "Alpha" code "B, A, I, & N"; next seven characters) and then a suffix code (the last 2 characters). This number cannot be duplicated within the agency. It is used to access all information related to a specific asset in the Statewide Financial System - Asset Management (AM).

The numbering scheme used to assign tag numbers varies according to the type of capital asset (land, building, equipment, etc.) and, in the case of equipment, the identification method used by the agency acquiring the asset.

The Property Control Manager must follow the following procedures closely when a capital asset is acquired. This will provide proper control over the capital assets and facilitate retrieval of asset records in the system for future information updates.

C.1.1 Land

The asset tag number is 12 characters in length. For land assets, the first is the agency two digit Level Code then "L" is always for land. The next seven characters are a statewide sequential number assigned by the Bureau of Capital Assets. Each time an agency acquires a new parcel of land the next statewide sequential number is assigned. It is the acquiring agency's (Property Control Manager) responsibility to contact the Bureau of Capital Assets for this number. The suffix (i.e., last two characters) is always 00.

Land Example: Agency purchases a parcel of land and requires an asset number. Agency Property Control Manager contacts the Bureau of Capital Assets for the next available statewide sequential number. The next available number is 0012649.

Asset Tag Number: 03 L 0012649 00

C.1.2 Land Improvements

Each land improvement made at a facility (that meets capital asset criteria) must be assigned a unique asset number. The first position of the asset number is always an agency two digit Level Code number then "A" for a land improvement. The remainder of the asset's primary number consists of the 4-character code denoting the facility at which the improvement is located and a 3 character sequential number assigned by the agency. (The Property Control Manager must maintain a log of sequential numbers that have been assigned to assets. This will enable asset tag numbers to be assigned in an orderly and efficient manner. See suggested format below.) The suffix code (last two characters) is always 00. Any subsequent additions to the land improvement should be assigned the same primary number (first 10 characters) and the suffix code should increase sequentially by 1.

NOTE: Assume all examples meet the capital asset criteria previously described.

Example Land Improvement: Swimming Pool constructed by agency at facility X204. The next available sequential number at the facility is 458, as seen in the log below.

Asset Number: 01 A X204 458 00

If stairs were constructed later to enhance the access to the water, and the cost was over \$100,000 (useful life of 2 years or more), this would qualify as a subsequent addition and be coded as follows:

Asset Number: 01 A X204 458 01

C.1.3 Building

As detailed on Page 17, a building is recorded in the system as 10 component assets. Therefore, a unique asset tag number must be assigned to each component. For the purpose of "linking" a building's components together, will be assigned to each of the 10 components and defined using the "Profile ID" (and any subsequent improvements to the building). The primary Tag number consists of the agency Level Code, then a "B" (always the first character for a building), then the location code is 4 character code denoting the facility at which the building is located, and a 3 character number denoting the building number pre-assigned by the facility (A sample of Location Code, can be found in Appendix D of this manual). The suffix code (last 2 characters) assigned to each component is as follows:

General Construction	00
Site Preparation	01
Roof and Drainage	02
Interior Construction	03
Plumbing	04
Heating, Vent. and AC	05
Electrical	06
Fire Protection	07
Elevators	08
Miscellaneous	09

When a renovation or an improvement is made to a building (that meets capital asset criteria), the cost will be allocated to the components being improved (discussed in b. page 18 of the previous chapter). The primary number assigned to the improvement will be the same as the building being improved. The suffix code will be assigned sequentially starting with 10 and increase by 1 (11, 12, 13, 14, etc.) for each renovation and/or improvement made to a building that meets the capital asset criteria.

NOTE: Assume all examples meet capital asset criteria.

Building Example: An Agency (OGS) constructs a building at facility X204 and the facility numbers the building 17.

Asset Numbers:	
General Construction	01 B X204 017 00
Site Preparation	01 B X204 017 01
Roof and Drainage	01 B X204 017 02
Interior Construction	01 B X204 017 03
Plumbing	01 B X204 017 04
Heating, Vent. and AC	01 B X204 017 05
Electrical	01 B X204 017 06
Fire Protection, Life Safety	01 B X204 017 07
Elevators	01 B X204 017 08
Miscellaneous	01 B X204 017 09

When renovations or improvements are made to the building, an asset number must be assigned that associates the renovation or improvement with the building. The asset number will be made up of three parts, the agency Level Code, the primary number and the suffix. (See complete discussion of the primary numbers of a building on the previous page.) The suffixes increase sequentially from 10, as follows:

New Roof	01 B X204 017 10
Upgraded Air Conditioning	01 B X204 017 11

C.1.4 Equipment

All equipment assets must be physically tagged with a "NYS Statewide Capital Asset Tag" number. **The 12-digit number inscribed on the tag will be the Tag number.** (See below for tagging instructions.)

For rolling stock (DOT vehicles **only**), the agency may incorporate an existing agency--assigned number that is stenciled on the asset, into the asset number. An existing vehicle stencil may only be used if vehicle's stencils are assigned agency-wide (i.e., no duplicate stencils at different facilities). (Note that the stenciled number must not exceed 7 digits.) For stenciled assets, the asset number should be coded as follows:

- DOT's first character of the asset number is "12P"
- The stenciled number should be entered in the next 7 positions (right, justify/zero filled);
- The suffix code (last 2 characters) is 00.

Any improvements to either tagged or stenciled assets must be assigned the same primary number (1st eight characters) as the asset that is being improved; however, the suffix code will begin with 01 and increase sequentially by 1 (02, 03, 04, etc.).

The Property Control Manager should maintain a log of stenciled numbers assigned.

NOTE: Assume all examples meet capital asset criteria.

Stencil Example: Agency acquires a new truck at a cost of \$85,000 and stencils a 17 on the door of the truck. The number 17 was next sequentially in the Agency's log.

Asset Number: 12 P 0000017 00

If an addition costing \$41,000 was added to the truck, the asset number of the addition would be:

12 P 0000017 01

Such an addition would not be stenciled, however.

Tagging Instructions

The Property Control Manager at each facility will be given a series of asset tags. The Property Control Manager is responsible for safeguarding these tags. If a tag is used or is destroyed, a record of this must be maintained.

Before tagging an asset, the Property Control Manager should be certain that the asset meets the capital asset criteria. The asset should be inspected and tested to insure proper working order. If this is not done and a tag is affixed, a penalty may result for defacing an asset that is returned to the vendor.

The tag should be affixed in a place that is easily visible and accessible, to allow for re-examination when the asset is in its normal working environment. Note: A computerized light pen may be used for re-examination, so enough room must exist to accommodate its use.

Once the tag is affixed, an entry should be made of the number for the purpose of an online entry to AM, along with other required information.

Tag Example: An agency (OGS) purchases a new printing press. After receiving and testing the press, the asset must be recorded in the AM system. The Property Control Manager at the facility receiving the asset should take the next tag in sequence and assign it to the press.

The next tag in sequence for the purpose of this example is:

00000012-00

This tag should be affixed to the printing press as per the tagging instructions.

After affixing the tag to the printing press, the Property Control Manager must make an online entry in the AM system (as per instructions in this chapter) that includes this asset tag number. The asset Tag number coded on the form would be as follows:

01 00000012 00

If an addition was made to this capital asset in the future, and the addition qualified as a capital asset, it would be assigned a unique asset number but not a new tag. The asset number will be the same as that of the printing press with the exception of the last two digits. This is done to associate all related assets and their additions.

Example: A color synthesizer is installed in the printing press above. (Assume it meets capital asset criteria.)

No tag will be affixed to the addition, and the asset number assigned will be:

0100000012



Same primary number as the printing press asset tag number

01



Denotes an addition to a previously identified asset.

NOTE: It is the responsibility of the Property Control Manager at each facility to insure that the proper stencil or tag is securely affixed to each newly acquired capital asset in an accessible manner. In addition, the Property Control Manager will be responsible for controlling the use and retention of unused tags at the facility.

C.2.1 A Capital Asset Entry

Capital Asset Transaction Entry are completed for Building Inventory, Infrastructure Inventory, Equipment Inventory, Land Inventory, Land Improvements Inventory and Intangibles Inventory.

The following table lists the instructions for the fields located in AM screen where applicable.

C.2.1.1 Capital Asset Entry– Building Inventory

Description - Enter a description of the building type or the name of the building.

OGS Contract Number – Is used as a PO identifier when PO is not listed in SFS system (i.e. for D&C and DASNY reference numbers also).

Tag Number- Enter your agency two digit Agency Level Code (Please refer to Appendix C) then the letter “B” for building, followed with your agency’s Location Code (old legacy facility & building number (If a new building number is needed,

call the Bureau of Capital Assets (BCA) for the new number, they will in turn contact and submit to SFS). Enter the building component the last two digits. Please refer to the Building Components listed in Chapter II: page 17 in this manual.

Location Code – The AM 7-8 character code that is the combined “old legacy” facility and building numbers where the asset is located. Please refer to Appendix D for agency location grouping examples.

Asset Category – Select the building radio button for buildings

Profile ID - Select the 10 digit Asset Profile ID code for the building. (This is similar to our legacy major/minor categories). Please refer to Appendix E.

Acquisition Code - Enter the method used to acquire the asset. Please refer to Appendix B.

Acquisition Date - Enter the date the building asset was acquired.

Cost - Enter the building cost rounded to the nearest dollar. Please refer to Appendix B.

Inspected By and Date - Enter the name of the person who inspected the asset and the date inspected.

Condition Code – Select the asset condition.

Requestor Details – The Agency contact who has entered the asset information into AM that OGS can contact if they have any question regarding agency assets.

Funding Code - Enter how asset was funded. Please refer to Appendix F.

Department – Agency transactional level department value. If the exact departmental value is not known, please refer to Appendix C to obtain an acceptable code for your agency.

Asset Supplemental Data Tab – This tab is for additional information of the asset. Required fields: square footage, and number of floors of building.

C.2.1.2 Capital Asset Entry – Equipment Inventory

Description - Enter a description of the Equipment.

OGS Contract Number – Is used as a PO identifier when PO is not listed in SFS system (i.e. for D&C and DASNY reference numbers also).

TAG Number - Enter the number from the Capital Assets Tag number that will be affixed on the asset. If you need Capital Assets tags, please call the Bureau of

Capital Assets or see your Property Control Manager. Enter your agency two digit Level code (Please refer to Appendix C) then the tag number and the last two digits of 00.

Location Code – The AM 7-8 character code that is the combined “old legacy” facility and building numbers where the asset is located. Please refer to Appendix D for agency location grouping examples.

Asset Category – Select the equipment radio button for equipment.

Book Name: GAAP or NONGAAP for Equipment. GAAP asset is above threshold (greater than \$40,000). NONGAAP an asset that doesn't meet the threshold (\$40,000 or less).

Profile ID - Select the 10 digit Asset Profile ID code for the building. (This is similar to our legacy major/minor categories). Please refer to Appendix E.

Acquisition Code - Enter the method used to acquire the asset. Please see Appendix B.

Acquisition Date - Enter the date the equipment asset was acquired.

Cost - Enter the building cost rounded to the nearest dollar. Please refer to Appendix B.

Inspected By and Date - Enter the name of the person who inspected the asset and the date inspected.

Condition Code – Select the asset condition.

Requestor Details - The Agency contact who has entered the asset information into AM that OGS can contact if they have any question regarding agency assets.

Funding Code - Enter how asset was funded. Please refer to Appendix F.

Department – Agency transactional level department value. If the exact departmental value is not known, please refer to Appendix C to obtain an acceptable code for your agency.

Manufacturer - Enter the name of the manufacturer of the equipment here. In many cases, this will be the same as the vendor. In some cases, the vendor will be the distributor of many manufacturers' products.

Model Number - Enter the model number of the equipment here.

Serial Number - Enter the serial number of the equipment here.

Asset Supplemental Data Tab – This tab is for additional information on the asset. Required fields: Floor, and room number where the asset is located.

License Plate No. - If equipment is any type of vehicle, enter the license plate number. This information can be entered in the Detail Description of asset.

OGS Fin Tracking – Required for OGS equipment assets **only**, OGS department where equipment assets are located.

C.2.1.3 Capital Asset Transaction Entry – Land Inventory

Description - Enter a description of the land type or the name of the land.

OGS Contract Number – Is used as a PO identifier when PO is not listed in SFS system (i.e. D&C and DASNY reference numbers also).

Tag Number- Enter your agency two digit Level code (Please refer to Appendix C) then the letter “L” for Land. Please call BCA for the remainder of the tag number.

Location Code – The AM 7-8 character code that is the combined “old legacy” facility and building numbers where the asset is located. Please refer to Appendix D for agency location grouping examples.

Asset Category – Select the Land radio button for Land.

Profile ID - Select the 10 digit Asset Profile ID code for the building. (This is similar to our legacy major/minor categories). Please refer to Appendix E.

Acquisition Code - Enter the method used to acquire the land asset. Please see Appendix B for definition.

Acquisition Date - Enter the date the land was acquired.

Cost - Enter the land cost rounded to the nearest dollar. Please refer to Appendix B.

Inspected By and Date - Enter the name of the person who inspected the asset and the date inspected.

Condition Code – Select the asset condition.

Requestor Details – The Agency contact who has entered the asset information into AM that OGS can contact if they have any question regarding agency assets.

Funding Code - Enter how asset was funded. Please refer to Appendix F.

Department – Agency transactional level department value. If the exact departmental value is not known, please refer to Appendix C to obtain an acceptable code for your agency.

Asset Supplemental Data Tab – This tab is for additional information of the asset. Required fields: Deed Number and Acreage.

C.2.1.4 Capital Asset Transaction Entry – Land Improvements Inventory

Description - Enter a description of the land improvement type.

OGS Contract Number – Is used as a PO identifier when PO is not listed in SFS system (i.e. D&C and DASNY reference numbers also).

Tag Number- Enter your agency two digit Level code (Please refer to Appendix C) then the letter “A” for Land Improvement. Please call BCA for the remainder of the tag number.

Location Code – The AM 7-8 character code that is the combined “old legacy” facility and building numbers where the asset is located. Please refer to Appendix D for agency location grouping examples.

Asset Category – Select the Land Improvement radio button for Land Improvement.

Book Name: GAAP or NONGAAP for Land Improvements. GAAP asset is above threshold (greater than \$100,000). NONGAAP an asset that doesn't meet the threshold (\$100,000 or less).

Profile ID - Select the 10 digit Asset Profile ID code for the building. (This is similar to our legacy major/minor categories). Please refer to Appendix E.

Acquisition Code - Enter the method used to acquire the land improvement asset. Please see Appendix B for definition.

Acquisition Date - Enter the date the land improvement was acquired.

Cost - Enter the land improvement cost rounded to the nearest dollar. Please refer to Appendix B.

Inspected By and Date - Enter the name of the person who inspected the asset and the date inspected.

Condition Code – Select the asset condition.

Requestor Details – The Agency contact who has entered the asset information into AM that OGS can contact if they have any question regarding agency assets.

Fund Code - Enter how asset was funded. Please refer to Appendix F.

Department – Agency transactional level department value. If the exact departmental value is not known, please refer to Appendix C to obtain an acceptable code for your agency.

Asset Supplemental Data Tab – This tab is for additional information of the asset.
Required fields: None

C.2.1.4 Capital Asset Transaction Entry – Infrastructure Inventory

Description - Enter a description of the Infrastructure.

OGS Contract Number – Is used as a PO identifier when PO is not listed in SFS system (i.e. D&C and DASNY reference numbers also).

Tag Number- Enter your agency two digit Level code (Please refer to Appendix C) then the letter “I” for Infrastructure. Please call BCA for the remainder of the tag number.

Location Code – The AM 7-8 character code that is the combined “old legacy” facility and building numbers where the asset is located. Please refer to Appendix D for agency location grouping examples.

Asset Category – Select the Infrastructure radio button for Infrastructure.

Book Name: GAAP or NONGAAP for Infrastructure. GAAP asset is above the threshold (greater than \$1,000,000). NONGAAP an asset that doesn’t meet the threshold (\$1,000,000 or less).

Profile ID - Select the 10 digit Asset Profile ID code for the building. (This is similar to our legacy major/minor categories). Please refer to Appendix E.

Acquisition Code - Enter the method used to acquire the land improvement asset. Please see Appendix B for definition.

Acquisition Date - Enter the date the land was acquired.

Cost - Enter the land improvement cost rounded to the nearest dollar. Please refer to Appendix B.

Inspected By and Date - Enter the name of the person who inspected the asset and the date inspected.

Condition Code – Select the asset condition.

Requestor Details – The Agency contact who has entered the asset information into AM that OGS can contact if they have any question regarding agency assets.

Funding Code - Enter how asset was funded. Please refer to Appendix F.

Department – Agency transactional level department value. If the exact departmental value is not known, please refer to Appendix C to obtain an acceptable code for your agency.

Asset Supplemental Data Tab – This tab is for additional information of the asset.
Required fields: None

C.2.1.5 Capital Asset Transaction Entry – Intangible Inventory

Description - Enter a description of the Intangible.

OGS Contract Number – Is used as a PO identifier when PO is not listed in SFS system (i.e. D&C and DASNY reference numbers also).

Tag Number- Enter your agency two digit Level code (Please refer to Appendix C) then the letter “N” for Land. Please call BCA for the remainder of the tag number.

Location Code – The AM 7-8 character code that is the combined “old legacy” facility and building numbers where the asset is located. Please refer to Appendix D for agency location grouping examples.

Asset Category – Select the Intangible button for Intangibles.

Profile ID - Select the 10 digit Asset Profile ID code for the building. (This is similar to our legacy major/minor categories). Please refer to Appendix E.

Acquisition Code - Enter the method used to acquire the intangible asset. Please see Appendix B for definition.

Acquisition Date - Enter the date the intangible was acquired.

Cost - Enter the land cost rounded to the nearest dollar. Please refer to Appendix B.

Inspected By and Date - Enter the name of the person who inspected the asset and the date inspected.

Condition Code – Select the asset condition.

Requestor Details – The Agency contact who has entered the asset information into AM that OGS can contact if they have any question regarding agency assets.

Funding Code - Enter how asset was funded. Please refer to Appendix F.

Department – Agency transactional level department value. Please refer to Appendix C.

Asset Supplemental Data Tab – This tab is for additional information of the asset.
Required fields: None Required.

C.2.2 Verify Asset Information

Each time a Capital Asset is submitted into AM, a new record is created in AM. If the capital asset is for a land purchase, the Bureau of Land Management will review the submitted deeds and maps and make corrections if needed in AM.

The Property Control Manager makes periodic inquiry in AM for validation of their agencies' assets. The Property Control Manager is responsible for:

- Comparing information on AM to ensure accuracy.
- Correcting any erroneous information (i.e., refer to modification procedures in Chapter VII);
- Retaining all relevant documentation and reports in a separate file for each capital asset; and
- Entering a date verified on the Capital Asset.
- Agencies are responsible for insuring that an Asset's Information is current.

NOTE: Files must be maintained in order by asset tag number.

D. DOCUMENT RETENTION

Each capital asset (acquired subsequent to the initial inventory) must have its own file created to retain related information. This file should be maintained in order by asset tag number. The file should contain, at a minimum:

- A copy of the purchase order used to acquire the asset (if one was used);
- Copies of the printout of the electronic submission to AM;
- Asset Information Report of all fields input; and
- Any and all other information related to the asset (i.e., maintenance agreements, maintenance histories, ownership certificates, contacts for trouble shooting, etc.).

The Property Control Manager is responsible for retaining this information and for having easy and timely access to the records for all active assets. Retired assets' records may be retained separately, but must be accessible according to agency policy.

A. OVERVIEW

This chapter details the procedures for declaring a capital asset surplus to the Office of General Services, State Surplus Personal Property. The steps very closely follow the existing procedures for declaring any asset surplus.

After declaring a capital asset surplus, the asset may be either transferred to another agency or retired (i.e., sold, abandoned, etc.). Therefore, it is important to update the capital asset record in AM to reflect this interim status.

***It should be noted that the procedures outlined in this chapter must be performed **prior** to the procedures for transferring and/or retiring Capital Assets.

The procedures to declare a capital asset surplus will vary slightly depending on the type of asset. The three types of capital assets are:

- Land
- Buildings
- Equipment

The required information for declaring either of the three types of capital assets surplus is similar, but the routing procedures are different. The paragraphs below will highlight these differences and reference the sections in the procedures that must be followed to declare each type of asset surplus.

B. TYPES OF SURPLUSES

Land

When declaring land surplus, the Property Control Manager at the declaring agency is responsible for notifying the NYS Office of General Services Bureau of Land Management, in a letter with a copy to BCA. The information required for this notification includes Asset Tag Number, Asset Location, Asset Description, and an Explanation as to why the asset is being declared surplus. For land declared surplus, the asset Tag number reported to the NYS Office of General Services Bureau of Land Management should be the "Facility Record" asset number.

Buildings

This declaration cannot be made by the Agency/Facility that owns/maintains/occupies the building. It may only be approved by the Division of the Budget (DOB), after completion of a formal application procedure by the requesting Agency. For further instructions see section C.1.

Following identification of assets to be declared surplus, Section C.1 will detail the procedures that must be followed to update the asset's status to "Surplus", and complete and route the letter of declaration.

Equipment

When an equipment asset is declared surplus, the Property Control Manager should follow current procedures for declaring any asset surplus to the Office of General Services Bureau of Surplus Personal Property (i.e., form CS-201 or CS-201.1 for vehicles) with the following provisions:

- A separate CS-201 must be used to declare capital assets surplus. Do not declare a capital asset surplus on the same CS-201 that non-capital assets appear on;
- The asset tag number together with "AM" must appear in the description on the CS- 201

Following identification of assets to be declared surplus, section C will detail the procedures that must be followed to update the asset's status to "Surplus" and complete and route the CS-201.

C. PREPARATION OF DECLARATION OF AN ASSET SURPLUS

C.1 Prepare and Route "Declaration of Surplus"

To update the status of an asset the Property Control Manager must notify the:

For Land & Buildings:

NYS Office of General Services
Bureau of Land Management
26th Floor, Corning Tower
Albany, NY 12242
Phone # 518-474-2195

Then.....Follow the procedures outlined in Section C.1a.

For Equipment:

NYS Office of General Services
Bureau of Surplus Personal Property
Building 18
Harriman Campus
Albany, NY
Phone # 518-457-6335)

And the BCA

Then.....Follow the procedures outlined in Section C.1b.

C.1a Procedures for Land and Building

LAND:

To declare a Land asset surplus, draft a letter to the OGS Bureau of Land Management Bureau of Land Management, declaring the asset surplus. The letter should include:

- Name and Address;
- Asset TAG Number;
- Department/Division;
- Facility;
- Building;
- Asset Description; and
- An explanation as to why the asset is being declared surplus.

Retain a copy of the letter and send the original to the:

NYS Office of General Services
Bureau of Land Management
26th Floor, Corning Tower
Albany, NY 12242
Phone # 518-474-2195

Also send a copy to the BCA:

NYS Office of General Services
Bureau of Statewide Capital Assets
ESP, Corning Tower, 32^h Floor
Albany, NY 12242
Phone # 518-402-5688

BUILDING:

To request a building to be declared surplus/demolished requires Division of the Budget (DOB) approval through a formal application by the requesting Agency. The procedure is as follows:

- a. The Agency requesting the change in building status must complete and submit 4 copies of Form RPPU-712 "*Declaration of Surplus Building and/or Improvements*", with original signatures and a copy to BCA. This form is available from the OGS Bureau of Land Management (BLM), located on the 26th Floor of the Corning Tower Building, (518-474-2195), or see **Form RPPU – 712** refer to Appendix A.
 - 1) This form must be completed in its entirety, signed and certified by the representative in the requesting agency who has the authority to sign for real property transactions. The person with this authority is typically located in the main office

- of the agency, not at the facility (i.e., the Plant Superintendent, Facility Director), and must have their name on file with the OGS/BLM.
- 2) The reason for declaring the structure as surplus should be kept simple (i.e., (a) Health and Safety or (b) Replace with new structure).
 - 3) The form must be accompanied by photos of the structure from all sides.
 - 4) Determination as to the historical significance of the structure must be included in the submittal process. This initial research must be completed by the requesting agency.
- b. OGS/BLM reviews the request for surplus declaration. If no additional information is required, 3 copies of the request are forwarded to the Division of Budget (DOB).
 - c. DOB reviews the request, and, if approved, returns 2 copies of request to OGS/BLM. If disapproved, returns all 3 copies of the request to OGS/BLM.
 - d. OGS/BLM forwards one copy of the approved/disapproved request back to the requesting agency.

Continue with Section C.2.

C.1b THESE PROCEDURES ARE FOR DECLARING EQUIPMENT CAPITAL ASSETS SURPLUS

Complete the "Report of Surplus Property" form CS-201 (CS-201.1 for vehicles) and include the tag number in the statewide capital asset management system block. A copy of this form is located in Appendix A.

Retain a copy and send the completed form to:

NYS Office of General Services
Bureau of Surplus Personal Property
Building 18
Harriman Campus
Albany, NY
Phone # 518-457-6335

And to:

NYS Office of General Services
Bureau of Statewide Capital Assets
ESP, Corning Tower, 32nd Floor
Albany, NY 12242
Phone # 518-402-5688

Continue with Section C.2.

C.2 Verify and Document Retention of Asset Surplus Status

Upon receipt of an updated surplus property report received from either the Bureau of Surplus Property and/or Land Management the agency Property Control Manager should verify the information of the assets declared surplus, and retain the paperwork until ownership of the asset is to be transferred (Chapter V) and/or removed (Chapter VI). All materials related to declaring each capital asset surplus should be maintained in the capital asset's permanent file, as long as the asset is maintained by the agency.

A. OVERVIEW

An agency may transfer a capital asset within its agency. This occurs when one or more of the following fields are changed:

- Facility
- Building
- Floor

This type of intra-agency transfer requires a modification to the capital asset record. The agency should refer to the modification procedures in Chapter VII to change the asset's location within the agency.

Capital assets may also be transferred between agencies (i.e., an inter-agency transfer). When an agency transfers a capital asset to another agency, the procedures detailed in this chapter are to be followed.

* It should be noted that these procedures assume that the asset being transferred is declared surplus to the Office of General Services Bureau of Surplus Personal Property, or in the case of a Real Property asset, to the Bureau of Land Management. If the transfer is not being handled in this manner, please notify the Bureau of Capital Assets for further instructions.

It is important that all transfers are recorded properly in AM. If a transfer is not reported, the wrong agency will be held responsible for the asset.

There are three types of inter-agency transfers:

- Land & building transfers between agencies;
- Equipment asset transfers between agencies; and
- Infrastructure transfers between agencies.

For land and building transfers, the OGS Bureau of Land Management is responsible for notifying the BCA of the transaction using the ADM 567 transaction form.

For equipment transfers, the agency should follow the procedures outlined in the remainder of this chapter. For infrastructure transfers, notify the BCA for guidance.

Mass Transfers -- If an entire facility or group of capital assets is going to be transferred from one agency to another all at once, the Property Control Manager at the releasing agency should contact the Bureau of Capital Assets immediately.

B. RESPONSIBILITY AND PROCEDURE FOR TRANSFERS

The following is a listing of the responsible party and the procedures for transferring capital assets (with the exception of Real Property):

<u>Responsibility</u>	<u>Procedure</u>
Property Control Manager (Releasing Agency)	STEP 1: If you have not already done so, declare the asset surplus as per the procedures in Chapter IV.
OGS Bureau of Surplus, Personal Property Disposition	STEP 2: Identify the agency to receive a capital asset that was declared surplus.
OGS Bureau of Surplus, Personal Property Disposition	STEP 3: In preparing the CS-203, "Authorization for Transfer of Surplus Personal Property", enter the asset number in the description field and stamp it CAPITAL ASSET.
OGS Bureau of Surplus, Personal Property Disposition	STEP 4: Send the CS-203 form to the receiving agency and a copy of the CS-203 form to the Bureau of Capital Assets.
Property Control Manager (Receiving Agency)	STEP 5: Upon receipt of the CS-203 release form, contact the releasing agency and arrange to have the asset picked up and delivered to the new location.
Property Control Manager (Releasing Agency)	STEP 6: Upon releasing the asset, photocopy the CS-203 and place it in the asset's permanent file.
Property Control Manager (Receiving Agency)	STEP 7: Upon receipt of the asset (if assigning a new tag number) follow the conventions outlined in Chapter III, Acquiring a Capital Asset, Procedures to Enter a Capital Asset into AM, Chapter III. (Or Step 8)

<u>Responsibility</u>	<u>Procedure</u>
Property Control Manager (Receiving Agency)	STEP 8: If using existing asset tag number assigned to the capital asset, contact BCA, and give additional information with regards to the new agency Dept./Div. code, facility, building and floor.
Property Control Manager (Receiving Agency)	STEP 9: Sign the CS-203 release form indicating receipt of the asset and return copy to OGS Bureau of Surplus, Personal Property
OGS Bureau of Surplus, Personal Property Disposition	STEP 10 Emails the photocopy of the signed CS-203 to the Bureau of Capital Assets; OGS.sm.Fixed Asset@OGS.ny.gov

Transfer of Jurisdiction of Real Property

To request a transfer of jurisdiction of real property notify in writing the OGS Bureau of Land Management or the Commissioner of General Services. The Bureau of Land Management (BLM) will then advise as to the means to which the transfer can take place. This may involve a survey of the lands to be transferred. Be sure to check with BLM for the necessary notes and format of the survey map.

C. VERIFYING TRANSFER OF AN ASSET

a. Receiving Agency

The Property Control Manager from the agency receiving the asset (Receiving Agency) should establish a separate file for the new asset in the same manner one would be established for any acquired asset.

It is the responsibility of the Property Control Manager to verify the asset is transferred. The information should be verified through physical examination of the asset. It is the receiving agency's responsibility to update any information on the capital asset record to accurately represent the current status of the asset.

In order to update and/or correct information on the capital asset record, the Property Control manager should refer to the procedures in Chapter VII -- Modification of Capital Asset Information.

b. Releasing Agency

The asset's permanent file should be placed with files for any other assets that are no longer possessed by the agency. See Document Retention below for a description of how long the file should be kept.

If discrepancies exist in the biennial inventory report, the Property Control Manager should correct this on-line or notify BCA at OGS.sm.Fixed Assets@ogs.ny.gov.

D. DOCUMENT RETENTION

Any information related to the asset modifications should be maintained in the capital asset's permanent file, as long as the asset is maintained by the agency or for the normal retention period for accounting records, whichever is longer.

Any questions concerning the proper procedures to follow when modifying an asset should be directed to the Bureau of Capital Assets at (518)402-5688 or e-mail at OGS.sm.Fixed Assets@ogs.ny.gov.

A. OVERVIEW

This chapter outlines the procedures for retiring an asset from Asset Management (AM). An asset should be reported as "retired" (i.e., disposed of) if it is:

- Abandoned
- A Casualty Loss
- Donated
- Sold
- Scrapped
- Traded-In

For equipment assets, the Property Control Manager should follow the procedures outlined in this chapter.

It should be noted that these procedures assume that the asset being retired is declared surplus to the Office of General Services Bureau of Surplus Personal Property, or the Bureau of Land Management. If the retirement is not being handled in this manner, please notify the Bureau of Capital Assets for further instructions.

It is important that all retirements are recorded properly in the Statewide Financial System – Asset Management (AM). If a retirement is not reported, the agency will remain responsible for the asset.

B. TYPES OF RETIREMENT

The retirement of a capital asset is synonymous with disposal of a capital asset. An asset is retired when it no longer serves its intended purpose. This can result from technological advances, normal wear and tear, destruction through natural causes, or theft. A capital asset may be retired from AM in one of six ways:

- a. Abandonment
- b. Casualty Loss
- c. Donated
- d. Retirement by Sale
- e. Trade-In
- f. Scrapped

A brief description of each type of retirement follows. It is important to categorize each retirement into one of these six types, as the required procedures for each type vary slightly.

a. Abandonment

When an asset is discarded because it is no longer useful, it is retired through abandonment. Before an asset is abandoned (discarded), the Property Control Manager is responsible for entering the deletion information into AM.

NOTE: Before an agency abandons a capital asset, the OGS Bureau of Surplus Personal Property must be notified to determine whether or not the asset can be used elsewhere in the State.

b. Casualty Loss

A casualty loss is defined as any involuntary retirement of a capital asset. Types of retirements due to casualty loss include:

- Fire
- Theft
- Flood

The agency responsible for the asset at the time of loss must make every attempt to identify the asset number and report the retirement to AM. If necessary, the Property Control Manager should compare remaining capital asset records to determine which asset was lost. NOTE: The Property Control Manager is responsible for electronically submitting the capital asset retirement information to report the loss or notifying BCA via e-mail at OGS.sm.Fixed.Assets@ogs.ny.gov

c. Donated

A capital asset is retired through donation when an agency gives the asset to an entity outside the state for nothing in return. A capital asset given to another agency, bureau, department, etc., is not a donation, it is a transfer. (The procedures in Chapter V should be followed for these dispositions.)

When a donation is made, the Property Control Manager will be responsible for the capital asset retirement information.

It should be noted that an agency donating a capital asset must obtain authorization, from the OGS Bureau of Surplus Personal Property, prior to making the donation.

d. Retirement by Sale ** Dollar Value must be entered - Mandatory Field

The sale of a capital asset, with the exception of real property (land, buildings and related infrastructure) can be made two ways depending on the status of the asset at the time of sale:

- A sale can be made through Public Auction or Closed Bid, by OGS Bureau of Surplus Personal Property; or

- A sale can be made through Local Disposition (sold directly by the agency), after receiving authorization from OGS Bureau of Surplus Personal Property.

In both cases, the Property Control Manager at the agency is responsible for the capital asset retirement information. The procedures on the following pages will detail the steps to follow to insure that each retirement is reported to AM.

The sale of real property can only be done through OGS Bureau of Land Management or through the Authorities (Dormitory Authority, Thruway Authority, etc.). The sale of real property could include the fee title or just an interest (easement) of state's real property assets. OGS BLM can sell the assets in the following ways:

- Public Auction
- Sealed Bid
- Private Sale to an individual

OGS BLM keeps records of all sales and easements in a grantee index. When the Dormitory Authority sells real property belonging to another agency they should send the sale documents to:

NYS Office of General Services
Bureau of Land Management
26th Floor, Corning Tower
Albany, NY 12242

Upon the receipt of the sale documents BLM will record the sale in the appropriate indices.

The Property Control Manager at the agency whose real property was sold is responsible for the capital asset retirement information. The procedures on the following pages will detail the steps to follow to insure that each retirement is reported to AM.

e. Trade-In ** Dollar Value must be entered – Mandatory Field

An asset taken as payment or part payment for a purchase of a capital asset is considered a trade-in. Refer to Chapter III, regarding new item entry, asset acquired with a trade-in.

f. Scrapped

An asset that is no longer of enough worth or effectiveness to retain is scrapped.

C. THE PROPER PROCEDURES

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CHAPTER VI. RETIREMENT OF A CAPITAL ASSET**

The following details the steps required to retire a capital asset as well as the persons responsible for completing these steps.

<u>Responsibility</u>	<u>Procedure</u>
* * For casualty losses, go directly to STEP 3 for completing an Asset Retirement Form.	
Property Control Manager (Retiring Agency)	STEP 1: If you have not already done so, declare the asset surplus as per the procedures in Chapter IV.
Property Control Manager (Retiring Agency)	STEP 2: Receive notification from OGS Bureau of Surplus Personal Property as to the retirement method.
Property Control Manager (Retiring Agency)	STEP 3: Electronically complete the Capital Asset Retirement.
Property Control Manager	STEP 4: Printout a confirmation page. File in the Capital Asset Permanent File.

The following lists and defines the fields needed to complete the entry into AM:

Agency Business Unit (BU) Code - Enter your agency BU code. Please refer to Appendix A

Tag Number - Enter the Tag (asset) number of the item that you want to retire.

Retirement Code - Enter retirement code. Please see Chapter VI, Section B, for a list of retirement codes.

Proceeds - Enter the proceeds, if any, your agency received in a sale of the asset.

Retirement Date - Enter date equipment retired. The date must be in current fiscal year.

D. VERIFYING ASSET RETIREMENT

When capital asset retirement information is entered into AM it will be processed. The Bureau of Capital Assets ask that the agencies Property Control Manager run periodic queries to verify that their agency’s capital asset record are valid and correct.

Upon receiving this report, the Property Control Manager should review and verify that the information processed is accurate. The Asset Information Report should be filed with the asset's permanent file where it can be easily retrieved for audit purposes.

E. DOCUMENT RETENTION

After the Capital Asset Retirement Report is reviewed and approved by the Property Control Manager, it must be stored in a place where it can be easily retrieved. This should be maintained for the normal retention period for accounting records.

In addition to this, the separate file containing all the information related to the asset, and notification of retirement from the OGS Division of Surplus should be moved to an inactive file and maintained for the normal retention period for accounting records.

Any questions concerning the proper procedures to follow when retiring an asset should be directed to the Bureau of Capital Assets at (518) 402-5688 or via e-mail at OGS.sm.Fixed Assets@ogs.ny.gov.

A. OVERVIEW

In order to maintain current and accurate information in the Statewide Financial System – Asset Management (AM), some modifications to capital asset records may be required.

A modification may be required to:

- Update/correct existing information on the capital asset record
- Add information to the capital asset record; and
- Delete information from the capital asset record;

It is the Property Control Manager's responsibility to maintain the integrity of the database by modifying information on the capital asset record as often as necessary, to reflect the most current information available.

The procedures contained in this chapter will provide the Property Control Manager with guidelines for preparing a modification transaction electronically.

B. Types of Modifications

There are three (3) types of modifications to a capital asset record:

- Updating/Correcting
- Adding
- Deleting

An online entry (is used to process each of these modification types.

It is important to understand which type of modification is required. The remainder of this section discusses the types of modifications that may be required to maintain accurate current information on each capital asset in the system.

a. Updating / Correcting a Capital Asset Record

On at least a biennial basis, agencies will receive a Property Listing of its capital assets recorded in AM. The Bureau of Capital Assets will send these Property Listings to each Property Control Manager, requesting that they review the information on the reports (item, location, tag number, serial number, historical cost, etc.) and submit any updates to this information. It is the responsibility of the Property Control Manager, or designee, to verify, in writing to the Bureau of Capital Assets, the accuracy and completeness of the information in AM.

On a biennial basis, the Property Control Manager, or designee, must perform a complete physical inventory of all qualifying capital assets. Upon completion of this inventory, the Property Control Manager must submit a certification letter that the

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CHAPTER VII. MODIFICATION OF CAPITAL ASSET INFORMATION

inventory was completed along with any corrections or updates discovered during the inventory. All corrections should be made on-line.

The Property Listings will be sorted by major asset category as follows:

- Buildings;
- Land and Land Improvements;
- Equipment;
- Infrastructure; and
- Intangibles

Depending upon the asset category, certain information on the asset record will be displayed for review.

For Buildings, the information displayed is as follows:

- Asset Description
- Tag Number
- Location Code
- Profile ID
- Building Information
- Cost
- Condition Code
- Inspecting By & Date
- Requestor Details
- Deed information
- Square Footage

All land records will be reported on a facility basis. Each "Facility Record" will display the following information:

- Asset Description
- Tag Number
- Location Code
- Requestor Details
- Building Information
- Cost
- Acres
- Inspected By & Date
- Deed Information
- Condition Code

(NOTE: Even if there are no changes to the assets, the asset inspection date need to reflect the current fiscal year the biennial inventory is done and a signed certification letter is to be sent to the BCA.)

For Land Improvements, the following information is displayed:

- Asset Description
- Tag Number
- Location Code
- Square Footage
- Cost Basis > \$100,000
- Inspected By & Date
- Condition Code
- Requestor Details

For Equipment, the following information is displayed:

- Tag Number
- Asset Description
- Location Code
- OGS Contract Number
- Building
- Cost Basis > \$40,000
- Inspected By & Date
- Requestor Details
- Condition Code
- Floor/Room

The Property Control Manager should review the information displayed on each Property Listing and make the necessary modifications using the procedures in Section C of this chapter.

In addition to this biennial review, the Property Control Manager should make every attempt to update/correct record information on an on-going basis.

(NOTE: Even if there are no changes to the assets, the asset inspection date need to reflect the current fiscal year the biennial inventory is done and a signed certification letter is sent to be sent to the BCA.)

b. Adding Additional Information to a Capital Asset Record

As capital assets are received by an agency, the procedures in Chapter III for Acquiring a Capital Asset are followed to ensure that accurate information is maintained in AM. However, some information may be unknown or unavailable at the time the addition is entered into the system. As the information is collected, following the addition, it is the responsibility of the Property Control Manager to update the information in AM with the additional data.

Example: An agency uses one of the available user fields for describing the office that the asset is used in.

When the asset is acquired, this determination may not have been made yet. In order to facilitate timely recording of the asset, the asset was electronically entered into AM without this optional element.

When this is determined, the Property Control Manager should enter the information electronically with the additional/updated information.

c. Deleting Information from a Capital Asset Record

During the completion and/or recording of information related to a capital asset, some erroneous data may be entered. This can occur as a result of misreading or miswriting some information, or a keypunching error. The Property Control Manager is responsible for correcting the erroneous data on AM.

* * * NOTE: To change erroneous data, follow updating procedures. * * *

Example: A piece of equipment is purchased by an agency. While entering into AM, the vendor name was mistakenly entered in the Capital Plan Project Number field. It is the Property Control Manager's responsibility to notice the discrepancy while verifying the capital asset information. The information should be corrected in AM to correct the erroneous data and enter the correct vendor.

The following pages outline the procedures to follow when modifying capital asset information.

C. COMPLETING THE PROPER FORM

STEP 1: Determine through review of a Capital Asset's record or physical examination of the asset that information must be:

- Updated/Corrected
- Added
- Deleted

STEP 2: Complete the required fields for each modification transaction in AM. Depending upon the type of modification, add, update, or correct, only complete the data fields that are being modified as follows:

Agency Business Unit (BU) - Enter your agency business unit here. Please refer to Appendix C

Asset ID/Tag Number - Enter the asset Tag number of the item that you want to modify.

The following fields need to be completed only if they are being modified:

Asset Description - Enter a description of the asset.

Location Code - Enter the location number in which the asset is located.

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CHAPTER VII. MODIFICATION OF CAPITAL ASSET INFORMATION

Floor/Room - Enter new floor or room number in which the asset is located.

Acquisition Date - Enter the date the asset was acquired.

OGS/Contract No. - Enter Purchase Order or Contract number here.

Vendor Name - Enter name of vendor from which the asset was purchased (if applicable).

Vendor Address - Enter vendor address.

Acquisition Code - Enter whether the asset was purchased new or donated.

Inspected By - Enter the name of the person who inspected the asset.

Condition Code - Enter condition code.

Inspection Date - Date inspected (within the current fiscal year)

Requestor Detail – Enter Agency contact information here.

Example: If an equipment asset is moved to a new building, the building number for the asset record must be modified, and also the floor number if different.

A Capital Asset Modification would be completed including:

- Tag Number
- Agency BU
- Location Code – Enter the new location code.
- Floor/Room – Enter the new floor or room.

*** NOTE: Go to STEP 3 for data transmission procedures. ***

Deleting - To delete information from an asset record, enter correct information in the data field.

Example: An equipment capital asset is purchased and the vendor name was erroneously entered in the PO/Contract Number field.

The appropriate Capital Asset entry should include the following:

- Tag Number
- Agency BU
- Location Code

Enter information that needs to be corrected

STEP 3: Retain a copy of the entry.

D. VERIFYING ASSET MODIFICATION

When the report is done by the Property Control Manager through AM, he/she is responsible for verifying the information in AM. Any questions or discrepancies should be directed to the Bureau of Capital Assets immediately.

E. DOCUMENT RETENTION

After verifying the modified information on currently existing data, report from AM report should be placed in the asset's permanent file. This will provide the necessary evidence to support a change in previously reported data. The information must be maintained for the normal retention period for accounting records. The old Asset Information report should be labeled as "superseded" and retained in the permanent file as well.

A. OVERVIEW

Definition of Asset Impairment

Asset impairment is a significant, unexpected decline in the service utility of a capital asset. Governments generally hold capital assets because of the services the capital assets provide; consequently, capital asset impairments affect the service utility of the assets. The events or changes in circumstances that lead to impairments are not considered normal and ordinary. That is, at the time the capital asset was acquired, the event or change in circumstance would not have been expected to occur during the useful life of the capital asset.

B. POTENTIAL CAUSES OF IMPAIRMENT

Common indicators of impairment include:

- Evidence of physical damage, such as for a building damaged by fire or flood, when the level of damage is such that restoration efforts are needed to restore service utility.
- Enactment or approval of laws or regulations or other changes in environmental factors, such as new water quality standards that a water treatment plant does not meet and cannot be modified to meet.
- Technological development or evidence of obsolescence, such as that related to a major piece of diagnostic or research equipment (for example, a magnetic resonance imaging machine or scanning electron microscope) that is rarely used because newer equipment provides better service.
- A change in the manner or expected duration of use of a capital asset, such as closure of a school prior to the end of its useful life.
- Construction stoppage, such as stoppage of construction of a building due to the lack of funding.

C. IMPAIRMENT TEST

A capital asset should be tested for impairment by determining whether both of the following two factors are present:

- a) *The magnitude of the decline in service utility is significant.* The expenses associated with continued operation and maintenance (including depreciation) or costs associated with restoration of the capital asset are significant in relationship to the current service utility. In circumstances other than physical damage, management's action to address the situation is an indication that the expenses are too high in relation to the benefit.

b) *The decline in service utility is unexpected.* The restoration cost or other impairment circumstance is not part of the normal life cycle of the capital asset. Management is not expected to foresee with precision the useful life of the capital asset or the service utility throughout its useful life. However, there is a reasonable range of expectations about the service utility and useful life at the time of acquisition.

D. HOW TO MEASURE IMPAIRMENT

Capital Assets that will continue to be used:

For impaired capital assets that will continue to be used by the government, the amount of impairment and the portion of historical cost that should be written off should be measured by the method that best reflects the decline in service utility of the capital asset. The methods for measuring impairment are:

- a) *Restoration cost approach.* Under this approach, the amount of impairment is derived from the estimated costs to restore the utility of the capital asset. The estimated restoration cost can be converted to historical cost either by restating the estimated restoration cost using an appropriate cost index or by applying a ratio of estimated replacement cost to the carrying value of the capital asset.
- b) *Service units approach.* This approach isolates the historical cost of the service utility of the capital asset that cannot be used due to the impairment event or change in circumstances. The amount of impairment is determined by evaluating the service provided by the capital asset. This either being maximum estimated service units or total estimated service units throughout the life cycle of the capital asset before or after the change in circumstance.
- c) *Deflated depreciated replacement cost approach.* This approach replicates the historical cost of the service produced. A current cost for a capital asset to replace the current level of the service is estimated. This estimated current cost is depreciated to reflect the fact that the capital asset is not new, and then is deflated to convert it to historical cost dollars.

Impairments resulting from physical damage generally should be measured using a restoration cost approach.

Impairments resulting from enactment or approval of laws or regulations or other changes in environmental factors or from technological development or obsolescence generally should be measured using a service units approach.

Impairments identified from a change in manner or duration of use generally should be measured using deflated depreciated replacement cost or using a service units approach.

Capital Assets that will no longer be used by the government and construction stoppage:

Impaired capital assets that will no longer be used by the government should be reported at the lower of carrying value or fair value. Capital assets impaired from construction stoppage also should be reported at the lower of carrying value or fair value.

E. EXAMPLE OF IMPAIRED CAPITAL ASSETS

Physical Damage: Facility with Mold Contamination

Assumptions

The Office of Public Assistance has identified extensive mold contamination at one of its sites. Management considers this event to be unusual in nature but not infrequent in occurrence, and does not consider the event to be within control of management. The facility was constructed in 1973 at a cost of \$1.3 million, including \$100,000 for acquisition of the building site. The facility had an expected useful life of sixty years. During its life a few improvements were made: a small renovation costing \$135,000 in 1988 and an office addition and air conditioning costing \$1.1 million in 1993. These improvements did not extend the useful life of the building. In 2003, the Office became aware of the extensive mold contamination in the walls of the facility and closed the facility due to health concerns. The mold remediation involves removal and rebuilding of the interior walls and site drainage improvements costing \$4 million. In accordance with the capitalization policies of the Office, 40 percent of the remediation cost is allocable to demolition and mold removal, and 60 percent is allocable to rebuilding the walls of the facility. The estimated replacement cost of the facility is \$6.2 million.

Evaluation of Impairment

The mold contamination is the evidence of physical damage providing the indication of impairment. The magnitude of the event would be evaluated as significant. The ongoing costs of the facility, especially depreciation and operating costs, would be viewed as significant in relation to the zero utility it was providing. This circumstance is not part of the normal life cycle of a facility. Impairment loss using the restoration cost approach is determined as follows:

	Historical Cost	Estimated Useful Life	Accumulated Depreciation 2003	Carrying Amount 2003
Land	\$100,000			
Building acquisitions, 1973	\$1,200,000	60	\$600,000	\$600,000
Renovation, 1988	135,000	45	45,000	90,000
Office addition/air conditioning	1,100,000	40	275,000	825,000
Total Buildings	<u>\$2,435,000</u>		<u>\$920,000</u>	<u>\$1,515,000</u>
Total mold remediation cost	\$4,000,000			
Percentage rebuilding cost	60%			
Restoration Cost	<u>\$2,400,000</u>			
Restoration cost (current dollars)	\$2,400,000			
Replacement cost (current dollars)	<u>6,200,000</u>			
Restoration cost ratio	38.71%			
Carrying amount (historical cost)	<u>1,515,000</u>			
Impairment Loss	\$586,452			

Reporting

For any impaired capital assets contact BCA by phone at 518-402-5688 or via e-mail at OGS.sm.Fixed Assets@ogs.ny.gov.

NYS OFFICE OF GENERAL SERVICES CAPITAL ASSETS POLICY AND PROCEDURE MANUAL
CHAPTER IX. PERFORMING PHYSICAL INVENTORY
OF THE CAPITAL ASSETS

A. OVERVIEW

The inventory of the State's capital assets is maintained on a perpetual basis, with additions, deletions and modifications being submitted by the individual agencies, electronically via AM. To verify the accuracy of this inventory, each agency is responsible on at least a biennial basis to perform a physical inventory of their capital assets.

B. PROCEDURES

1. OGS sends out an inventory report using AM, which includes each Agency's capital asset information (i.e., serial number, model, location, value, description, condition code, inspected by and date inspected.)
2. Capital assets must be physically observed and verified to be the correct asset via identification tag numbers, serial numbers or other identification purposes.
3. The condition of the asset should be observed to determine if it is still functioning in its intended use. Assets that are no longer in use should be reported and removed from the listing.
4. Items selected that cannot be located should be investigated to determine their status.
5. The historical cost of the assets should be verified by the agency by comparing to supporting records.
6. The agency must go into AM and enter any changes to the inventory report and submit the results of their inventory review to the Bureau of Capital Assets on a timely basis.
7. Agencies must also send to OGS BCA a signed certification letter that this process was completed. Also, as part of the State financial statement audit, agencies will be asked to certify to the value of capital assets in AM on March 31st annually.

Note: It is possible to send mass updates centrally through OGS via Excel to CI

APPENDIX A Screen Shots & Forms

This appendix contains original forms as referenced in this manual.

Included in this Appendix for reference are:

- AM – Asset Entry Screen Shot
- AM – Modification Screen Shot
- AM – Disposal Screen Shot
- Report of Surplus Personal Property (CS-201)
- Report of Surplus Motor Vehicles and Motorized Equipment (CS-201.1)
- Declaration of Surplus Building and/or Improvements (RPPU-712)
- Sample of Biennial Report

To access your agency's inventory in SFS:

- 1) Go to Main Menu > Reporting Tools > Query > Query Viewer
- 2) Type "NY_AM_BIENNIAL" in the search criteria
- 3) At next page, type your Business Unit
- 4) If a specific category is required (i.e. BLDG, EQUIP, LAND, etc), select the appropriate category or leave blank for all categories to be shown
- 5) Type specific location group (legacy facility code such as X405, P072, etc.).

APPENDIX B FIELD DEFINITIONS

This appendix contains definitions of the various fields used to complete the various functions located in the Statewide Financial System – Asset Management (AM)

Accumulated Reserve The total depreciation to date based on original cost; sometimes referenced as reserve for depreciation, or accumulated depreciation. (This is calculated by the system, unless input.)

Acquisition Date The month and year in which the capital asset was acquired and placed into service.

Acquisition Method Indicates how an asset was acquired; purchased, leased, through donation, etc. This will also be used to identify assets entered during the initial inventory from those added through the perpetuation process.

Enter the method used to acquire the asset. Available methods and their related codes are as follows:

- Purchased
- Leased (Capital Leased Assets Only)
- Constructed
- Donated
- Like exchanged
- Trade in

Asset Profile ID Codes Identifies the type of asset. Allows an agency to group similar assets into categories (i.e. office buildings, recreational parks, etc.). These ID codes also will automatically input depreciation information and the general asset description, based on the ID code assigned.

Book GAAP (over threshold) or NONGAAP (at or below threshold)

Book Number Book number where deed is recorded.

Business Unit The agency responsible for stewardship of the asset. SFS originating agency Business Unit listing will be used to identify each agency (see Appendix C).

APPENDIX B FIELD DEFINITIONS

Capital Plan Project Number A number assigned by the Division of the Budget to capital projects for which appropriations have been made.

Condition A code indicating the condition of each asset (i.e. good, fair, poor).

Enter one of the following codes to indicate the physical condition of the asset:

Excellent

Good

Fair

Poor

Unusable (This doesn't retire an item. Refer to section VI. Retirement of Capital Assets to retire).

The Property Control Manager should see that periodic inspections are performed and update each asset's condition.

Cost The amount paid for the asset.

For assets acquired with a Purchase Order fill in the dollar amount.

For constructed buildings, enter the cost data from Agency Construction and Renovation worksheet received from the construction agency.

For purchased or donated buildings, enter the cost data received from the Bureau of Capital Assets.

For all donated assets other than buildings, enter the fair market value of the asset at the time of donation. This value is the amount the asset could be purchased for in the open market.

Cost Basis (No Cents) Generally, original (invoice) cost, or other appropriate cost basis (estimated historical cost).

Date Deed Recorded Date deed was recorded in county clerk's office.

APPENDIX B FIELD DEFINITIONS

Date Last Inspected	The date each asset was last personally inspected and data such as condition and economic life were evaluated and updated.
Deed Number	The number assigned to a land parcel by the Office of the State Comptroller.
Depreciation Method	Method of depreciation used to depreciate each capital asset (i.e., straight line, declining balance, sum of the years' digits, etc.). SFS - AM will use Straight Line Depreciation Method. Alternate methods may be requested by contacting the BCA.
Estimated Life	An estimate of the amount of time (in years and months) that the asset will provide service to the State. This data element is based on the Profile ID codes and is indicated in the last two digits.
Flood Code	Code denoting building located in a flood plain.
Floor	A code indicating the floor in a building where a piece of equipment is located.
Fund	The Fund or account group within which an asset is capitalized. See Appendix F
Funding Source	<p>The financing source(s) for the asset.</p> <p>This field indicates the financing source(s) for the purchase of the asset (ex. General Fund, Capital Projects fund). An asset can be funded through more than one funding source. For a current listing of Funding Source Codes see Appendix F.</p> <p>For each funding source identified, the funding amount financed can be entered into SFS when adding the asset to the system.</p> <p>Example: A \$40,000 asset is purchased using financing from: The General Fund (\$8,000), The Capital Projects Fund—Federal Grants (\$10,000), and The Special Revenue Fund (\$22,000).</p>

APPENDIX B FIELD DEFINITIONS

General Asset Description Standard nomenclature to allow asset identification and verification. This general description is included in a system table, driven by Asset Profile ID.

Handicap Compliance Denoting a building's compliance with handicap equipment regulations.

Inspected By The name of the person who last inspected the capital asset and updated the status, utilization, and condition. (In the case of the retirement of a capital asset, this is the name of the person that authorized the disposal.) For initial acquisition, the name of the person that received the asset.

Last Inspected For newly acquired assets, enter the acquisition date. For other assets, it represents the date (month and year) that the asset was last inspected. All assets must be inspected periodically to update condition, status, and utilization.

NOTE: When this is done, also update the name of the person performing the inspection. (These updates would be made using the modification procedures in Chapter VII.)

Level Code The prefix two digit code of the tag number (see Appendix C)

Location Code Made up with the facility code (four or five characters) and the building code (three digits) that makes up the eight digit AM location code. (ex. X405-006 = X405: Empire State Plaza – 006: Corning Tower Bldg; G0012-001 = G0012: Caroga Lake Campground – 001: Caretaker Cabin)

APPENDIX B FIELD DEFINITIONS

Manufacturer	<p>The name of the company or vendor which produced the asset. In many cases, this will be the same as the vendor. In some cases, the vendor will be a distributor of many manufacturers' products.</p> <p>Example: An agency might purchase an IBM 4341 mainframe computer from University Computer Corp. In this case the vendor and manufacturer are:</p> <p style="padding-left: 40px;">Vendor – University Computer Corp. Manufacturer -- IBM</p>
Model (Model Number)	<p>The manufacturer's assigned model number; included for identification and budgeting purposes.</p>
NONGAAP Profile ID	<p>NONGAAP Profile Identify an asset that is being recorded in AM but the asset is at or below the threshold, the NONGAAP Profile ID should be used</p>
Page	<p>Page number where deed is recorded.</p>
Quantity	<p>The number of units included in the item record. For most entries, this element will be one (1).</p>
Salvage Value	<p>An estimate in dollars of the proceeds that might be realized on disposal of the asset. This amount will be based on a table of applicable percentages derived in accordance with Asset Category Codes and is automatically calculated by SFS.</p>
Serial Number	<p>The manufacturer's assigned serial number; included for identification and verification purposes.</p>
Specific Asset Description	<p>Describes asset in more detail.</p>
Square Footage	<p>The number of square feet in a building; square feet of roof; square feet of a parking lot, etc.</p>
Status	<p>A code referencing the current use of each asset (i.e., active or disposed).</p>
Tag Number	<p>A number, which in conjunction with the Business Unit, identifies an asset in AM. Tag numbers are assigned based on the type of capital asset being identified and include the two digit level code (see Appendix C).</p>

APPENDIX B FIELD DEFINITIONS

Vendor Name and Address Vendor name and address from which the asset was acquired.

YTD Depreciation Total depreciation during the current year, based on year to date original cost, acquisition date, and estimated useful life. Straight line will be used to complete this value. This is automatically calculated within SFS.

APPENDIX C

AGENCY BU, AGENCY LEVEL CODES and TRANSACTION LEVEL DEPARTMENT VALUE

The following appendix contains a table of the AM Business Unit, the two digit Agency Level Code and the Transaction Level Department Value used in Asset Management (AM)

AM Business Unit Code	Agency Name	Level Code Prefix # used in the tag #	Transaction High Level Department Value
ABC11	Div. of Alcoholic Beverage Control	15	1020200
AGM11	Agriculture & Markets, Dept. of	22	3000219
APA11	Adirondack Park Agency	21	1000207
ART11	Council on the Arts	15	1030205
ASM11	Assembly	15	4000200
BOE11	Board of Elections	15	1110213
CFS11	Children & Family Services(CFS)	14	3400200
CJC11	Judicial Conduct	15	1220200
CJN11	Judicial Nomin Cmsn	15	1230200
CJS11	Judicial Scrng Cmte	15	1240200
COC11	State Cmism of Correctn	15	1070200
COR11	Corcraft	03	3260200
CPI11	Cmsn on Public Ethics	15	3810200
CQC11	Cmsn QI Care & Advc Prsn Dsbl	15	1330221
DCJ11	Div. of Criminal Justice Services	15	1090221
DCS11	Dept. of Civil Service	15	3150200
DEC11	Dept. of Environmental Conservation	05	3350200
DED11	Dept. of Economic Dev	15	3200200
DFS11	Dept. of Finance Services	15	3500200
DHR11	Division of Human Rights	15	1190236
DHS11	Homeland Security & Emergency Services	15	1160253
DMN11	Div. Military & Naval Affairs	09	1260383
DMV11	Dept. of Motor Vehicles	15	3700394
DOB11	Div. of the Budget	15	1050200
DOC11	Dept. of Correctional Services	03	3250200
DOH11	Department of Health	02	3450200
DOL11	Department of Labor	18	3550200
DOS11	Department of State	25	3800200
DOT11	Dept. of Transportation	12	3900283
DPS11	Dept. of Public Service	15	3750200
DSP11	Div. of State Police	08	1370200
DVA11	Div. of Veterans' Affairs	15	1390206
EXC11	Executive Chamber	15	1130208
FCB11	Financial Control Board	15	1400200

APPENDIX C

AGENCY BU, AGENCY LEVEL CODES and TRANSACTION LEVEL DEPARTMENT VALUE

FOB11	Franchise Oversight Board	15	1040200
GAM11	Gaming Commission	15	1410200
GOR11	Governor Office Regulatory Reform	15	1360200
HCR11	Div. Housing & Community Renewal	15	1170200
HES11	Higher Education Services Corp	15	3310200
HVR11	Hudson Valley Greenway Commission Council	15	1180200
IOI11	Interest on Lawyer Account	15	1210200
JOL11	Legislative Bill Drafting Commission	15	4020200
JUS11	Justice Center/Exec Office	15	1420000
LAW11	Department of Law	15	3600200
LGP11	Lake George Park Commission	15	3360206
LTG11	Lieutenant Governor, Office of the	15	1250200
MIG11	Off of Medicaid Inspector Gen(OMIG)	15	3460200
NCS11	Nat'l & Commission Service	15	1270200
OAS11	Alcoholism Substance Abuse(OASAS)	16	3670200
OER11	Office of Employee Relations	15	1120230
OFA11	Office for the Aging	15	1010227
OFT11	Office for Technology	15	1380200
OGS11	Office of General Services	01	1140310
OIG11	Office of State Inspector General	15	1200200
OLS11	Office Indigent Legal Services	15	1350200
OMH11	Office of Mental Health	06	3650200
OPD11	People w Developmental Disabilities(OPWDD)	07	3660282
OSC11	Office of State Comptroller(OSC)	15	3050386
OVS11	Office of Victim Services	15	1080200
PDV11	Prevention of Domestic Violence	15	1310200
PER11	Public Employee Relations Board	15	3160200
PRK11	Park, Recreation & Historic Preservation(OPRHP)	04	1290714
SCF11	State Univ. Const. Fund	15	6170200
SED11	State Education Dept.	19	3300200
SEN11	Senate	15	4010200
SFS11	Statewide Financial System	15	1320000
SNY11	All SUNY Colleges and Schools	10	3320000
TAX11	Dept. of Tax & Finance	26	3850390
TDA11	Temporary & Disability Assist (TADA)	23	3410227
UCS11	Unified Court System	17	5000201
WCB11	Workers' Compensation Board	15	3560200
WIG11	Office of Welfare IG (OWIG)	15	3610200

** At this time CUNY's and the Authorities are not included.
 Any questions please contact OGS - Asset Management group.

APPENDIX D LOCATION CODES (BUILDING AND FACILITY)

On the Statewide Financial System – Asset Management (AM), each Agency can obtain the appropriate building number and facility codes on-line and should contact BCA via e-mail if a code is not available or there is a new building or facility at agency location.

NOTE: The following is a LIST of the Agency Business Unit, Location Range Code list as provided by Office of General Services.

AGENCY BU	AGENCY LOCATION RANGE (LOCATION GROUPING)	DESCRIPTION OF LOCATION
VARIOUS AGENCIES	RENT001 to RENT99D	VARIOUS RENTED/LEASED LOCATIONS
VARIOUS AGENCIES	X400 to X479	OGS (STATE OWNED)
CFS11	FA002 to FG008	VARIOUS LOCATIONS
DEC11	G0003 to GP048L	VARIOUS LOCATIONS
DHS11	X525	FIRE ACADEMY COLLEGE AVE
DOC11	P001 to P083	VARIOUS LOCATIONS
DOH11	H002 to H016	VARIOUS LOCATIONS
DOL11	L001 to L003	VARIOUS LOCATIONS
DOS11	KA001 to KA002	VARIOUS LOCATIONS
DOT11 DOT11	T004 to TB70 T6300	VARIOUS LOCATIONS QUEENS COUNTY LAND
DSP11 DSP11	TOWR X500 to X520	STATE POLICE TOWER SITES VARIOUS LOCATIONS
DVA11	V001	LONG ISLAND VETERANS HOME
OAS11	A019 - A066	VARIOUS LOCATIONS
OGS11/ D&C OGS11/D&C/DOC OGS11	X0001 to X0088 XA024 to XP081 X401 to X479	VARIOUS LOCATIONS D&C FIELD OFFICES VARIOUS LOCATIONS

APPENDIX D LOCATION CODES (BUILDING AND FACILITY)

NOTE: The following is a LIST of the Agency Business Unit, Location Range Code list as provided by Office of General Services.

AGENCY BU	AGENCY LOCATION RANGE (LOCATION GROUPING)	DESCRIPTION OF LOCATION
OMH11	0001 to 0095	VARIOUS LOCATIONS
OPD11	M002 to M085	VARIOUS LOCATIONS
PRK11	6100 to 6400	VARIOUS LAND
PRK11	0130 to 5534	VARIOUS LAND/INFRASTR
PRK11	R002 to RT60	VARIOUS LOCATIONS
SED11	E001 to E6100	VARIOUS LOCATIONS
UCS11	C001	COURT OF APPEALS BLDG EAGLE ST

APPENDIX E CAPITAL ASSET PROFILE ID

PROFILE ID CODES "A" (LAND IMPROVEMENTS) – GAAP – GREATER THAN \$100,000

<u>Profile ID</u>	<u>USEFUL LIFE</u>	<u>DESCRIPTION</u>
A026026015	15	PAVING & SURFACING
A027027025	25	SITE APPURTENANCES
A027027220	20	SITE APPURTENANCES FENCES-SITE
A027027420	20	SITE APPURTENANCES RETAIN WALL
A028028020	20	SITE UTILITIES-ELECT
A028028120	20	SITE UTILITIES-ELECT TRANSFORM
A028028220	20	SITE UTILITIES-ELECT PARKING L
A030030020	20	TANKS (STORAGE)
A030030120	20	TANKS (STORAGE)TANK-ABOVE GROU
A030030225	25	TANKS (STORAGE)TANK-UNDERGROUN
A030030330	30	TANKS (STORAGE)WATER TANK
A030030420	20	TANKS (STORAGE)TANK - CNG STAT
A031031001	01	PARKS
A031031101	01	PARKS UNDEVELOPED PARK
A031031220	20	PARKS DEVELOPED PARK
A032032020	20	BANDSHELL
A033033020	20	AMPHITHEATRE
A034034020	20	COURTS
A035035020	20	PLAYING FIELDS/TRACKS
A036036020	20	MULTI USE PARK AREA
A037037020	20	NATURE STUDY AREA
A038038020	20	RECREATIONAL AREAS
A039039012	12	SWIMMING POOL OUTDOOR
A040040020	20	AQUEDUCT
A041041020	20	WOOD SHELTER
A042042020	20	GOLF COURSE
A043043020	20	FOUNTAINS
A044044020	20	PICNIC PAVILION
A045045020	20	WILDLIFE IMPROVEMENTS
A046046020	20	OTHER STRUCTURES
A047047020	20	BOAT LAUNCH/PIER/DOCKS
A048048020	20	TOWER
A048048120	20	TOWER COMMUNICATIONS
A048048220	20	TOWER FIRE
A048048320	20	TOWER OBSERVATION
A048048420	20	TOWER WATER
A049049020	20	EMPIRE STATE PLAZA LAND IMPROV
A050050020	20	DOCS SECURITY
A065065020	20	FLOOD PROTECTION

APPENDIX E CAPITAL ASSET PROFILE ID

PROFILE ID CODES "A" (LAND IMPROVEMENTS) - NONGAAP – LESS THAN OR EQUAL TO \$100,000

<u>Profile ID</u>	<u>USEFUL LIFE</u>	<u>DESCRIPTION</u>
ANGP026015	15	PAVING & SURFACING
ANGP027025	25	SITE APPURTENANCES
ANGP027220	20	SITE APPURTENANCES FENCES-SITE
ANGP027420	20	SITE APPURTENANCES RETAIN WALL
ANGP028020	20	SITE UTILITIES-ELECT
ANGP028120	20	SITE UTILITIES-ELECT TRANSFORM
ANGP028220	20	SITE UTILITIES-ELECT PARKING L
ANGP030020	20	TANKS (STORAGE)
ANGP030120	20	TANKS (STORAGE)TANK-ABOVE GROU
ANGP030225	25	TANKS (STORAGE)TANK-UNDERGROUN
ANGP030420	30	TANKS (STORAGE)WATER TANK
ANGP030420	20	TANKS (STORAGE)TANK - CNG STAT
ANGP031001	01	PARKS
ANGP031101	01	PARKS UNDEVELOPED PARK
ANGP031220	20	PARKS DEVELOPED PARK
ANGP032020	20	BANDSHELL
ANGP033020	20	AMPHITHEATRE
ANGP034020	20	COURTS
ANGP035020	20	PLAYING FIELDS/TRACKS
ANGP036020	20	MULTI USE PARK AREA
ANGP037020	20	NATURE STUDY AREA
ANGP038020	20	RECREATIONAL AREAS
ANGP039012	12	SWIMMING POOL OUTDOOR
ANGP040020	20	AQUEDUCT
ANGP041020	20	WOOD SHELTER
ANGP042020	20	GOLF COURSE
ANGP043020	20	FOUNTAINS
ANGP044020	20	PICNIC PAVILION
ANGP045020	20	WILDLIFE IMPROVEMENTS
ANGP046020	20	OTHER STRUCTURES
ANGP047020	20	BOAT LAUNCH/PIER/DOCKS
ANGP048020	20	TOWER
ANGP048120	20	TOWER COMMUNICATIONS
ANGP048220	20	TOWER FIRE
ANGP048320	20	TOWER OBSERVATION
ANGP048420	20	TOWER WATER
ANGP049020	20	EMPIRE STATE PLAZA LAND IMPROV
ANGP050020	20	DOCS SECURITY
ANGP065020	20	FLOOD PROTECTION

APPENDIX E CAPITAL ASSET PROFILE ID

PROFILE ID CODES "B" (BUILDINGS) – GAAP – ALL BUILDINGS (NO COST THRESHOLD)

<u>PROFILE ID</u>	<u>USEFUL LIFE</u>	<u>DESCRIPTION</u>
BSITEPRE60	60	SITE PREPARATION
BROOF00020	20	ROOF
BINTRCON20	20	INTERIOR CONSTR
BPLUMBIN20	20	PLUMBING
BHVAC00020	20	HVAC
BELECTRI20	20	ELECTRICAL
BFIREPRO12	12	FIRE PROTECTION
BELEVATO20	20	ELEVATORS
BMISCELL15	15	MISCELLANEOUS
B100010045	45	AIRPORT GENERAL CONSTRUCTION
B101010045	45	AIRPORT HANGAR GENERAL CONSTRUCTION
B102010245	45	ANIMAL SHELTER GENERAL CONSTRUCTION
B103010345	45	AUDITORIUM GENERAL CONSTRUCTION
B104010445	45	BARN GENERAL CONSTRUCTION
B105010545	45	BOATHOUSE GENERAL CONSTRUCTION
B106010645	45	CABIN GENERAL CONSTRUCTION
B108010845	45	COLLEGE-CLASSROOM GENERAL CONSTRUCTION
B110011045	45	COMFORT STATION GENERAL CONSTRUCTION
B112011245	45	CONCESSION GENERAL CONSTRUCTION
B116011645	45	CORR. INST, PRISON GENERAL CONSTRUCTION
B117011745	45	COURTHOUSE GENERAL CONSTRUCTION
B119011945	45	DINING HALL GENERAL CONSTRUCTION
B120012045	45	DORMITORY GENERAL CONSTRUCTION
B122012245	45	FIRE HOUSE GENERAL CONSTRUCTION
B123012345	45	GARAGE GENERAL CONSTRUCTION
B129012945	45	GREEN HOUSE GENERAL CONSTRUCTION
B130013045	45	GYMNASIUM GENERAL CONSTRUCTION
B131013145	45	HEALTH CENTER GENERAL CONSTRUCTION
B132013245	45	HOSPITAL GENERAL CONSTRUCTION
B133013345	45	HOUSE GENERAL CONSTRUCTION
B134013445	45	RESIDENCE GENERAL CONSTRUCTION
B136013645	45	INCINERATOR BLDG GENERAL CONSTRUCTION
B139013945	45	LIBRARY GENERAL CONSTRUCTION
B141014145	45	UTILITY SHED GENERAL CONSTRUCTION
B142014245	45	MUSEUM GENERAL CONSTRUCTION
B143014345	45	NURSING HOME GENERAL CONSTRUCTION
B144014445	45	OFFICE BUILDING GENERAL CONSTRUCTION
B147014745	45	POLICE STATION GENERAL CONSTRUCTION

APPENDIX E CAPITAL ASSET PROFILE ID

PROFILE ID CODES "B" (BUILDINGS) - GAAP – ALL BUILDINGS (NO COST THRESHOLD) CONTINUED

<u>PROFILE ID</u>	<u>USEFUL LIFE</u>	<u>DESCRIPTION</u>
B150015045	45	RECREATION BLDG GENERAL CONSTRUCTION
B151015145	45	RESEARCH BUILDING GENERAL CONSTRUCTION
B154015445	45	STORAGE BUILDING GENERAL CONSTR TUCTION
B155015545	45	SWIMMING POOL INDOOR GENERAL CONTRUCTION
B157015745	45	TRAINING CENTER GENERAL CONSTRUCTION
B158015845	45	WORKSHOP GENERAL CONSTRUCTION
B159015945	45	WAREHOUSE GENERAL CONSTRUCTION
B162016245	45	TOLL COLLECTION BUILDINGS GENERAL CONSTRUCTION
B163016345	45	DEFENSE BUILDINGS GENERAL CONSTRUCTION
B164016445	45	SAW MILL GENERAL CONSTRUCTION
B165016545	45	BATHHOUSE GENERAL CONSTRUCTION
B166016645	45	SHOWER BUILDING GENERAL CONSTRUCTION
B167016745	45	HATCHERY GENERAL CONSTRUCTION
B168016845	45	LUMBER PROCESSING PLANT GENERAL CONSTRUCTION
B171017145	45	PUMP HOUSE GENERAL CONSTRUCTION
B172017245	45	VISITORS INFORM.CENTER GENERAL CONSTRUCTION
B173017345	45	WILDLIFE PROPAGATION CTR GEN CONSTRUCTION
B174017445	45	SKI LODGE GENERAL CONSTRUCTION
B176017645	45	POLICE/GUARD BOOTH GENERAL CONSTRUCTION
B177017745	45	MANSION GENERAL CONSTRUCTION
B178017845	45	RESTAURANT GENERAL CONSTRUCTION
B179017945	45	GAS STATION GENERAL CONSTRUCTION
B180018045	45	EMPIRE STATE PLAZA PLATFORM GENERAL CONSTRUCTION
B181018145	45	WATER/SEWER SERVICE BLDG GEN CONSTRUCTION
B182018245	45	RADIO AND TV BROADCASTING GENERAL CONSTRUCTION
B183018345	45	RETAIL STORE GENERAL CONSTRUCTION
B188018845	45	HOSTEL GENERAL CONSTRUCTION
B189018945	45	SCHOOL GENERAL CONSTRUCTION
B190019045	45	LAUNDRY/DRY CLEANING GENERAL CONSTRUCTION
B191019145	45	BAKERY GENERAL CONSTRUCTION
B192019245	45	CAR WASH GENERAL CONSTRUCTION
B195019545	45	HOTEL/MOTEL GENERAL CONSTRUCTION
B197019745	45	EMERGENCY GENERATOR BLDG GEN CONSTRUCTION
B198019845	45	CAPITOL GENERAL CONSTRUCTION
B199019945	45	COMMISSARY GENERAL CONSTRUCTION
B200020045	45	CENTRAL SERVICE BUILDING GENERAL CONSTRUCTION
B201020145	45	CHAPEL GENERAL CONSTRUCTION
B202020245	45	DEVELOPMENTAL CENTER GENERAL CONSTRUCTION
B203020345	45	PAVILION BLDG GENERAL CONSTRUCTION

APPENDIX E CAPITAL ASSET PROFILE ID

PROFILE ID CODES "E" (EQUIPMENT) – GAAP – GREATER THAN \$40,000

<u>Profile ID</u>	<u>USEFUL LIFE</u>	<u>DESCRIPTION</u>
E000500008	08	AMBULANCE
E010501005	05	AUTO
E010501406	06	AUTO, LIMOSINE
E020502006	06	AVIATION
E021502106	06	AIRPLANE, FIXED WING
E020502206	06	HELICOPTER
E030503008	08	BUS
E040504005	05	CONSTRUCTION VEH.
E040504108	08	BOOM TRUCK
E040504208	08	BACKHOE
E040504308	08	BULLDOZER
E040504408	08	CHERRY PICKER
E040504508	08	CRANE
E040504608	08	EXCAVATOR
E040504708	08	GRADER
E040504808	08	LINE MARKER
E040504908	08	LOADER
E040505008	08	MULTI-HOE
E040505108	08	PAVER
E040505208	08	PAYLOADER
E040505308	08	POWER SHOVEL
E040505408	08	ROLLER
E040505508	08	ROOTER
E040505608	08	SCRAPER
E040505708	08	TRACTOR
E040506006	06	TRUCK, AIR COMPRESSOR
E040506106	06	TRUCK, CONCRETE
E040506206	06	TRUCK, OTHER
E040506308	08	TRAILER, ARC WELDER
E040506408	08	TRAILER, COMPRESSOR/WELDING
E070507007	07	FIRE TRUCK
E080508030	30	MARINE CRAFT
E080508130	30	BARGE
E080508230	30	DERRICK
E080508325	25	FERRY BOAT
E080508430	30	FIRE BOAT
E080508530	30	HARBOR SURVEY VESSEL
E080508620	20	LAUNCH BOAT
E080508730	30	PILE DRIVER, FLATING

APPENDIX E CAPITAL ASSET PROFILE ID

PROFILE ID CODES "E" (EQUIPMENT) – GAAP – GREATER THAN \$40,000 – CONTINUED

<u>Profile ID</u>	<u>USEFUL LIFE</u>	<u>DESCRIPTION</u>
E080508830	30	SLUDGE VESSEL
E080508930	30	TUG BOAT
E090509005	05	POLICE VEHICLES
E090509120	20	BOMB TRACTOR
E090509220	20	BOMB BASKET-CHASSIS
E090509305	05	PATROL VEHICLE
E090509510	10	POLICE H.O. TRUCK
E090509610	10	POLICE H.O. TRAILOR
E090509708	08	EMERGENCY SERVICE VEHICLE
E100510004	04	SANIT, VEHICLES
E100510104	04	SANIT, COLL TRUCK
E100510207	07	SANIT, FLUSHER
E100510304	04	SANIT, LEAF LOADER
E100510409	09	SANIT, REFUSE DUMPER
E100510506	06	SANIT, ROLL-ON/ROLL-OFF
E100510605	05	SANIT, SWEEPER MECH
E100510710	10	SANIT, SWEEPER
E100510804	04	SANIT, WALKING TRACTOR
E110511004	04	TRUCK, GENERAL
E110511104	04	CARGO VAN
E110511204	04	CONTAINER TRUCK
E110511308	08	DUMP TRUCK
E110511404	04	FLAT BED TRUCK
E110511505	05	FORK LIFT TRUCK
E110511604	04	PICKUP TRUCK
E110511720	20	REFRIGERATED TRUCK
E110511808	08	SNOW PLOW
E110511908	08	STAKEBODY TRUCK
E110512004	04	STEP VAN
E110512108	08	TOW TRUCK
E110512204	04	TRACTOR TRUCK
E110512304	04	UTILITY VAN OR TRUCK
E110512404	04	WATER TRUCK
E110512504	04	WINDOW VAN
E130513006	06	TRAILER, GENERAL
E130513106	06	2 WHEEL TRAILER
E130513206	06	4 WHEEL TRAILER
E130513306	06	BRUSH TRAILER
E130513406	06	CLOSED TOP TRAILER
E130513510	10	FIELD OFFICE TRAILER
E130513608	08	FIFTH WHEEL TRAILER

APPENDIX E CAPITAL ASSET PROFILE ID

PROFILE ID CODES "E" (EQUIPMENT) – GAAP – GREATER THAN \$40,000 – CONTINUED

<u>Profile ID</u>	<u>USEFUL LIFE</u>	<u>DESCRIPTION</u>
E130513708	08	LOW BOY TRAILER
E130513808	08	OPEN TOP TRAILER
E130513910	10	PLATFORM TRAILER
E500550010	10	OTHER EQUIPMENT
E510551010	10	AIR RAID SYSTEM
E520552010	10	ATHLETIC EQUIPMENT
E530553008	08	AUDIO VISUAL EQUIPMENT
E540554006	06	AUTO SVC
E540554106	06	AUTO SVC-DYNAMOMETER
E540554206	06	AUTO SVC-ENGINE & ELECTRIC TES
E540554306	06	AUTO SVC-FUEL PUMP
E540554415	15	AUTO SVC-HYDRAULIC LIFT-CAR
E540554515	15	AUTO SVC-HYDRAULIC LIFT-TRUCK
E540554615	15	AUTO SVC-VEHICLE WASH-CAR
E540554715	15	AUTO SVC-VEHICLE WASH-BUS
E550555008	08	BROADCAST EQUIPMENT
E560556010	10	COMMUNICATIONS
E570557008	08	COMMERCIAL ART EQUIPMENT
E580558008	08	CONSTRUCTION
E590559010	10	COPY & PRINTING EQUIP
E610561008	08	CUSTODIAL EQUIPMENT
E620562008	08	DATA PROCESSING EQUIP
E650565010	10	ELECTRICAL
E660566015	15	FILING AND RETRIEVAL
E670567015	15	FIRE FIGHTING EQUIP
E680568012	12	FOOD PROCESSING
E680568110	10	FOOD PROCESS-CUTTING AND SLICE
E680568212	12	FOOD PROCESS-MIXING
E680568315	15	FOOD PROCESS-OVENS/STOVE
E680568415	15	FOOD PROCESS-REFRIGERATION
E680568510	10	FOOD PROCESS-SERVING/DISPENSIN
E690569010	10	LAB, HEALTH
E690569110	10	ANALYZER, AMINO ACID
E690569208	08	AUTO ANALYZER
E690569308	08	DATA PROCESSOR
E690569410	10	GAMMA COUNTER
E690569510	10	LIQUID SCINTILLATION COUNTER
E690569612	12	ELECTRONIC MICROSCOPE
E690569710	10	SPECTROPHOTOMETER
E690569810	10	LINEAR ACCELERATOR
E700570010	10	LAB & TEST

APPENDIX E CAPITAL ASSET PROFILE ID

PROFILE ID CODES "E" (EQUIPMENT) – GAAP – GREATER THAN \$40,000 - CONTINUED

<u>Profile ID</u>	<u>USEFUL LIFE</u>	<u>DESCRIPTION</u>
E700570110	10	LAB-CHEMICAL ANALYSIS
E700570212	12	LAB-ENVIRONMENT MONITOR
E700570315	15	LAB-OPERATING ROOM EQ.
E700570408	08	LAB-PATIENT MONITORING
E700570508	08	LAB-RADIOLOGY
E700570610	10	LAB-POLICE & FIRE
E700570710	10	X-RAY PACKAGES
E710571015	15	LAUNDRY
E710571115	15	LAUNDRY-DRY CLEAN
E710571215	15	LAUNDRY-CLOTHES STERILIZER
E710571310	10	LAUNDRY-FOLDERS
E710571415	15	LAUNDRY-MANGLER/IRONER
E710571515	15	LAUNDRY-STEAMER CABINER
E710571610	10	LAUNDRY-WASHER EXTRACTOR
E720572015	15	MAINTEN. & REPAIR
E720572115	15	MAINTEN.BLACKSMITH EQ.
E720572215	15	MAINTEN.CARPENTRY EQ.
E720572315	15	MAINTEN.ELECTRICAL EQUIP
E720572415	15	MAINTEN.IRON EQUIP
E730573015	15	MAINTEN.MASONRY EQUIP
E740574012	12	MAINTEN.PAINTING EQUIP
E750575015	15	MAINTEN.PLUMBING EQUIP
E760576010	10	MATERIAL HANDLING EQUIPMENT
E770577012	12	MACHINE & POWER TOOLS
E770577110	10	DRILLING MACHINE
E770577510	10	WELDER
E780578018	18	MILLING MACHINE
E790579012	12	BORING MACHINE
E800580012	12	GRINDER
E810581012	12	LATHE
E820582010	10	POLISHING EQUIPMENT
E830583010	10	JOINTER/PLANER
E840584010	10	ROUTER
E850585012	12	SAND BLASTING EQUIPMENT
E860586012	12	SAW
E870587010	10	STITCHER
E880588012	12	SHAPER
E890589012	12	SCREW MACHINE
E900590012	12	CHUCKING MACHINE
E910591010	10	EDM-ELECTRICAL DISCHARGE
E920592015	15	PARADE STANDS

APPENDIX E CAPITAL ASSET PROFILE ID

PROFILE ID CODES "E" (EQUIPMENT) – GAAP – GREATER THAN \$40,000 CONTINUED

<u>Profile ID</u>	<u>USEFUL LIFE</u>	<u>DESCRIPTION</u>
E930593008	08	PHOTOGRAPHY
E940594015	15	POLICE EQUIPMENT
E950595015	15	POLLING-ELECTION MACHINES
E960596015	15	POWER SUB STATION EQUIPMENT
E970597012	12	PRESSES
E980598015	15	SANITATION EQUIPMENT
E980598115	15	INCIN-REFRACTORY
E980598215	15	INCIN-PLANT PROCESS EQUIP
E980598315	15	INCIN-RES RECOV-MTL
E980598415	15	INCIN-RES RECOV-STM & HEAT
E980598510	10	INCIN-AIR POLLUTION CTL
E980598610	10	SANITATION-DIGGER, ELECTRIC
E980598710	10	SANITATION-DIGGER, STEAM
E980598810	10	SANITATION-BARGE CTL EQUIP
E980598915	15	SANITATION-PNEUMATIC COLL
E990599025	25	TOLL BOOTH EQUIPMENT
E000600015	15	WEIGHING EQUIPMENT-TRUCK SCALE
E010601008	08	WORD PROCESSING
E020602010	10	DEFENSE EQUIPMENT
E020602110	10	EQUIPMENT-MOTOR
E020602210	10	EQUIPMENT-FIREARMS
E020602310	10	EQUIPMENT-COMPUTER
E030603012	12	PERFORMING ARTS EQUIPMENT
E040604012	12	POSTAL/DELIVERY EQUIPMENT
E050605015	15	NUCLEAR POWER EQUIPMENT
E060606010	10	FLIGHT SIMULATOR
E070607008	08	RECREATIONAL VEHICLE
E080608012	12	DISHWASHING MACHINE

APPENDIX E CAPITAL ASSET PROFILE ID

PROFILE ID CODES "E" (EQUIPMENT) – NONGAAP – LESS THAN OR EQUAL TO \$40,000

<u>Profile ID</u>	<u>USEFUL LIFE</u>	<u>DESCRIPTION</u>
ENGP500008	08	AMBULANCE
ENGP501005	05	AUTO
ENGP501406	06	AUTO, LIMOSINE
ENGP502006	06	AVIATION
ENGP502106	06	AIRPLANE, FIXED WING
ENGP502206	06	HELICOPTER
ENGP503008	08	BUS
ENGP504005	05	CONSTRUCTION VEH.
ENGP504108	08	BOOM TRUCK
ENGP504208	08	BACKHOE
ENGP504308	08	BULLDOZER
ENGP504408	08	CHERRY PICKER
ENGP504508	08	CRANE
ENGP504608	08	EXCAVATOR
ENGP504708	08	GRADER
ENGP504808	08	LINE MARKER
ENGP504908	08	LOADER
ENGP505008	08	MULTI-HOE
ENGP505108	08	PAVER
ENGP505208	08	PAYLOADER
ENGP505308	08	POWER SHOVEL
ENGP505408	08	ROLLER
ENGP505508	08	ROOTER
ENGP505608	08	SCRAPER
ENGP505708	08	TRACTOR
ENGP506006	06	TRUCK, AIR COMPRESSOR
ENGP506106	06	TRUCK, CONCRETE
ENGP506206	06	TRUCK, OTHER
ENGP506308	08	TRAILER, ARC WELDER
ENGP506408	08	TRAILER, COMPRESSOR/WELDING
ENGP507007	07	FIRE TRUCK
ENGP508030	30	MARINE CRAFT
ENGP508130	30	BARGE
ENGP508230	30	DERRICK
ENGP508325	25	FERRY BOAT
ENGP508430	30	FIRE BOAT
ENGP508530	30	HARBOR SURVEY VESSEL
ENGP508620	20	LAUNCH BOAT
ENGP508730	30	PILE DRIVER, FLATING

APPENDIX E CAPITAL ASSET PROFILE ID

PROFILE ID CODES "E" (EQUIPMENT) – NONGAAP – LESS THAN OR EQUAL TO \$40,000 – CONT

<u>Profile ID</u>	<u>USEFUL LIFE</u>	<u>DESCRIPTION</u>
ENGP508830	30	SLUDGE VESSEL
ENGP508930	30	TUG BOAT
ENGP509005	05	POLICE VEHICLES
ENGP509120	20	BOMB TRACTOR
ENGP509220	20	BOMB BASKET-CHASSIS
ENGP509305	05	PATROL VEHICLE
ENGP509510	10	POLICE H.O. TRUCK
ENGP509610	10	POLICE H.O. TRAILOR
ENGP509708	08	EMERGENCY SERVICE VEHICLE
ENGP510004	04	SANIT, VEHICLES
ENGP510104	04	SANIT, COLL TRUCK
ENGP510207	07	SANIT, FLUSHER
ENGP510304	04	SANIT, LEAF LOADER
ENGP510409	09	SANIT, REFUSE DUMPER
ENGP510506	06	SANIT, ROLL-ON/ROLL-OFF
ENGP510605	05	SANIT, SWEEPER MECH
ENGP510710	10	SANIT, SWEEPER
ENGP510804	04	SANIT, WALKING TRACTOR
ENGP511004	04	TRUCK, GENERAL
ENGP511104	04	CARGO VAN
ENGP511204	04	CONTAINER TRUCK
ENGP511308	08	DUMP TRUCK
ENGP511404	04	FLAT BED TRUCK
ENGP511505	05	FORK LIFT TRUCK
ENGP511604	04	PICKUP TRUCK
ENGP511720	20	REFRIGERATED TRUCK
ENGP511808	08	SNOW PLOW
ENGP511908	08	STAKEBODY TRUCK
ENGP512004	04	STEP VAN
ENGP512108	08	TOW TRUCK
ENGP512204	04	TRACTOR TRUCK
ENGP512304	04	UTILITY VAN OR TRUCK
ENGP512404	04	WATER TRUCK
ENGP512504	04	WINDOW VAN
ENGP513006	06	TRAILER, GENERAL
ENGP513106	06	2 WHEEL TRAILER
ENGP513206	06	4 WHEEL TRAILER
ENGP513306	06	BRUSH TRAILER
ENGP513406	06	CLOSED TOP TRAILER
ENGP513510	10	FIELD OFFICE TRAILER
ENGP513608	08	FIFTH WHEEL TRAILER

APPENDIX E CAPITAL ASSET PROFILE ID

PROFILE ID CODES "E" (EQUIPMENT) – NONGAAP – LESS THAN OR EQUAL TO \$40,000 – CONT

<u>Profile ID</u>	<u>USEFUL LIFE</u>	<u>DESCRIPTION</u>
ENGP513708	08	LOW BOY TRAILER
ENGP513808	08	OPEN TOP TRAILER
ENGP513910	10	PLATFORM TRAILER
ENGP550010	10	OTHER EQUIPMENT
ENGP551010	10	AIR RAID SYSTEM
ENGP552010	10	ATHLETIC EQUIPMENT
ENGP553008	08	AUDIO VISUAL EQUIPMENT
ENGP554006	06	AUTO SVC
ENGP554106	06	AUTO SVC-DYNAMOMETER
ENGP554206	06	AUTO SVC-ENGINE & ELECTRIC TES
ENGP554306	06	AUTO SVC-FUEL PUMP
ENGP554415	15	AUTO SVC-HYDRAULIC LIFT-CAR
ENGP554515	15	AUTO SVC-HYDRAULIC LIFT-TRUCK
ENGP554615	15	AUTO SVC-VEHICLE WASH-CAR
ENGP554715	15	AUTO SVC-VEHICLE WASH-BUS
ENGP555008	08	BROADCAST EQUIPMENT
ENGP556010	10	COMMUNICATIONS
ENGP557008	08	COMMERCIAL ART EQUIPMENT
ENGP558008	08	CONSTRUCTION
ENGP559010	10	COPY & PRINTING EQUIP
ENGP561008	08	CUSTODIAL EQUIPMENT
ENGP562008	08	DATA PROCESSING EQUIP
ENGP565010	10	ELECTRICAL
ENGP566015	15	FILING AND RETRIEVAL
ENGP567015	15	FIRE FIGHTING EQUIP
ENGP568012	12	FOOD PROCESSING
ENGP568110	10	FOOD PROCESS-CUTTING AND SLICI
ENGP568212	12	FOOD PROCESS-MIXING
ENGP568315	15	FOOD PROCESS-OVENS/STOVE
ENGP568415	15	FOOD PROCESS-REFRIGERATION
ENGP568510	10	FOOD PROCESS-SERVING/DISPENSIN
ENGP569010	10	LAB, HEALTH
ENGP569110	10	ANALYZER, AMINO ACID
ENGP569208	08	AUTO ANALYZER
ENGP569308	08	DATA PROCESSOR
ENGP569410	10	GAMMA COUNTER
ENGP569510	10	LIQUID SCINTILLATION COUNTER
ENGP569612	12	ELECTRONIC MICROSCOPE
ENGP569710	10	SPECTROPHOTOMETER
ENGP569810	10	LINEAR ACCELERATOR
ENGP570010	10	LAB & TEST

APPENDIX E CAPITAL ASSET PROFILE ID

PROFILE ID CODES "E" (EQUIPMENT) – NONGAAP – LESS THAN OR EQUAL TO \$40,000 – CONT

<u>Profile ID</u>	<u>USEFUL LIFE</u>	<u>DESCRIPTION</u>
ENGP570212	12	LAB-ENVIRONMENT MONITOR
ENGP570315	15	LAB-OPERATING ROOM EQ.
ENGP570408	08	LAB-PATIENT MONITORING
ENGP570508	08	LAB-RADIOLOGY
ENGP570610	10	LAB-POLICE & FIRE
ENGP570710	10	X-RAY PACKAGES
ENGP571015	15	LAUNDRY
ENGP571115	15	LAUNDRY-DRY CLEAN
ENGP571215	15	LAUNDRY-CLOTHES STERILIZER
ENGP571310	10	LAUNDRY-FOLDERS
ENGP571415	15	LAUNDRY-MANGLER/IRONER
ENGP571515	15	LAUNDRY-STEAMER CABINER
ENGP571610	10	LAUNDRY-WASHER EXTRACTOR
ENGP572015	15	MAINTEN. & REPAIR
ENGP572115	15	MAINTEN.BLACKSMITH EQ.
ENGP572215	15	MAINTEN.CARPENTRY EQ.
ENGP572315	15	MAINTEN.ELECTRICAL EQUIP
ENGP572415	15	MAINTEN.IRON EQUIP
ENGP573015	15	MAINTEN.MASONRY EQUIP
ENGP574012	12	MAINTEN.PAINTING EQUIP
ENGP575015	15	MAINTEN.PLUMBING EQUIP
ENGP576010	10	MATERIAL HANDLING EQUIPMENT
ENGP577012	12	MACHINE & POWER TOOLS
ENGP577110	10	DRILLING MACHINE
ENGP577510	10	WELDER
ENGP578018	18	MILLING MACHINE
ENGP579012	12	BORING MACHINE
ENGP580012	12	GRINDER
ENGP581012	12	LATHE
ENGP582010	10	POLISHING EQUIPMENT
ENGP583010	10	JOINTER/PLANER
ENGP584010	10	ROUTER
ENGP585012	12	SAND BLASTING EQUIPMENT
ENGP586012	12	SAW
ENGP587010	10	STITCHER
ENGP588012	12	SHAPER
ENGP589012	12	SCREW MACHINE
ENGP590012	12	CHUCKING MACHINE
ENGP591010	10	EDM-ELECTRICAL DISCHARGE
ENGP592015	15	PARADE STANDS

APPENDIX E CAPITAL ASSET PROFILE ID

PROFILE ID CODES "E" (EQUIPMENT) – NONGAAP – LESS THAN OR EQUAL TO \$40,000 – CONT

<u>Profile ID</u>	<u>USEFUL LIFE</u>	<u>DESCRIPTION</u>
ENGP595015	15	POLLING-ELECTION MACHINES
ENGP596015	15	POWER SUB STATION EQUIPMENT
ENGP597012	12	PRESSES
ENGP598015	15	SANITATION EQUIPMENT
ENGP598115	15	INCIN-REFRACTORY
ENGP598215	15	INCIN-PLANT PROCESS EQUIP
ENGP598315	15	INCIN-RES RECOV-MTL
ENGP598415	15	INCIN-RES RECOV-STM & HEAT
ENGP598510	10	INCIN-AIR POLLUTION CTL
ENGP598610	10	SANITATION-DIGGER, ELECTRIC
ENGP598710	10	SANITATION-DIGGER, STEAM
ENGP598810	10	SANITATION-BARGE CTL EQUIP
ENGP598915	15	SANITATION-PNEUMATIC COLL
ENGP599025	25	TOLL BOOTH EQUIPMENT
ENGP600015	15	WEIGHING EQUIPMENT-TRUCK SCALE
ENGP601008	08	WORD PROCESSING
ENGP602010	10	DEFENSE EQUIPMENT
ENGP602110	10	EQUIPMENT-MOTOR
ENGP602210	10	EQUIPMENT-FIREARMS
ENGP602310	10	EQUIPMENT-COMPUTER
ENGP603012	12	PERFORMING ARTS EQUIPMENT
ENGP604012	12	POSTAL/DELIVERY EQUIPMENT
ENGP605015	15	NUCLEAR POWER EQUIPMENT
ENGP606010	10	FLIGHT SIMULATOR
ENGP607008	08	RECREATIONAL VEHICLE
ENGP608012	12	DISHWASHING MACHINE

APPENDIX E CAPITAL ASSET PROFILE ID

PROFILE ID CODES "I" (INFRASTRUCTURE) – GAAP – GREATER THAN \$1M

<u>Profile ID</u>	<u>USEFUL LIFE</u>	<u>DESCRIPTION</u>
I900090215	15	Roads/Highways-GRAVEL
I900090330	30	Roads/Highways-CONCRETE
I900090420	20	Roads/Highways-ASPHALT
I900090550	50	Roads/Highways-BRICK/STONE
I910091140	40	Bridges - Concrete
I910091250	50	Bridges - Steel Truss
I910091345	45	Bridges - w/o Steel Truss
I910091430	30	Bridges - Timber/Wood
I910091530	30	Bridges - Pedestrian Steel
I910091630	30	Bridges-Concrete Pedestrian
I910091725	25	Bridges-Pedestrian Wood
I910091830	30	Bridges-Tunnels
I920092110	10	Airport Runways
I930093140	40	Railroad-Steel Rails
I94009411H	100	Canals
I950095140	40	Dams/Levee-Earthen
I950095260	60	Dams/Levee-Concrete
I960096125	25	Pipe Line-Solid Waste
I960096240	40	Pipe Line-Water Waste
I960096330	30	Pipe Line-Gas Distr
I960096440	40	Pipe Line-Water Hydrant
I970097130	30	Commun/Power-Electr Sys
I970097230	30	Commun/Power-Power Sys
I970097310	10	Commun/Telecom Sys
I980098120	20	Infrast-Prison Wall/Fencing
I980098210	10	Infrast-Landscaping
I980098320	20	Infrast-Water Wells
I980098420	20	Infrast-Pier/Docks
I980098530	30	Infrast-Dikes/Seawall/Bulkhea
I980098650	50	Infrast-Easements
I980098710	10	Infrast-Snowmaking Systems
I980098820	20	Infrast-Irrigation Systems
I980098920	20	Infrast- Miscellaneous

APPENDIX E CAPITAL ASSET PROFILE ID

PROFILE ID CODES “I” (INFRASTRUCTURE) – NONGAAP – LESS THAN OR EQUAL TO \$1M

<u>Profile ID</u>	<u>USEFUL LIFE</u>	<u>DESCRIPTION</u>
INGP090110	10	Roads/Highways-DIRT
INGP090215	15	Roads/Highways-GRAVEL
INGP090330	30	Roads/Highways-CONCRETE
INGP090420	20	Roads/Highways-ASPHALT
INGP090550	50	Roads/Highways-BRICK/STONE
INGP091140	40	Bridges - Concrete
INGP091250	50	Bridges - Steel Truss
INGP091345	45	Bridges - w/o Steel Truss
INGP091430	30	Bridges - Timber/Wood
INGP091530	30	Bridges - Pedestrian Steel
INGP091630	30	Bridges-Concrete Pedestrian
INGP091725	25	Bridges-Pedestrian Wood
INGP091830	30	Bridges-Tunnels
INGP092110	10	Airport Runways
INGP093140	40	Railroad-Steel Rails
INGP09411H	100	Canals
INGP095140	40	Dams/Levee-Earthen
INGP095260	60	Dams/Levee-Concrete
INGP096125	25	Pipe Line-Solid Waste
INGP096240	40	Pipe Line-Water Waste
INGP096330	30	Pipe Line-Gas Distr
INGP096440	40	Pipe Line-Water Hydrant
INGP097130	30	Commun/Power-Electr Sys
INGP097230	30	Commun/Power-Power Sys
INGP097310	10	Commun/Telecom Sys
INGP098120	20	Infrast-Prison Wall/Fencing
INGP098210	10	Infrast-Landscaping
INGP098320	20	Infrast-Water Wells
INGP098420	20	Infrast-Pier/Docks
INGP098530	30	Infrast-Dikes/Seaswall/Bulkhea
INGP098650	50	Infrast-Easements
INGP098710	10	Infrast-Snowmaking Systems
INGP098820	20	Infrast-Irrigation Systems
INGP098920	20	Infrast- Miscellaneous

APPENDIX E CAPITAL ASSET PROFILE ID

PROFILE ID CODES "L" (LAND) – GAAP – ALL LAND (NO COST THRESHOLD)

<u>Profile ID</u>	<u>DESCRIPTION</u>
L01000000	LAND - FACILITY
L01100000	LAND - VACANT
L01200000	LAND - FOREST
L01300000	REFORESTATION
L01400000	WET LANDS
L01500000	MISCELLANEOUS
L01600000	PARK LANDS
L01700000	EASEMENTS
LEACO00000	PUBLIC ACCESS
LEAF100000	WILD, SCENIC, RECR RIVERS ADIRK
LEAF200000	WILDERNESS PRIMITIVE CANOE ADK
LEAF300000	CONSOLIDATION, ADIRONDACK
LEAF400000	RECREATIONAL OPPORT ADIRONDACK
LEAF500000	ECOLOG SIGNIF AREAS ADIRONDACK
LEAF600000	SCENIC AREAS VIEWS, ADIRONDACK
LEAF700000	ACCESS, ADIRONDACK
LEARA00000	ACQUIFER RECHARGE AREA
LECF100000	WILD SCENIC REC RIVRS CATSKILL
LECF200000	WILDERNESS PRIM CANOE CATSKILL
LECF300000	CONSOLIDATION, CATSKILL
LECF400000	RECREATIONAL OPPORT, CATSKILL
LECF500000	ECOLOGICALLY SIGNIF. CATSKILL
LECF600000	SCENIC AREAS VIEWS, CATSKILL
LECF700000	ACCESS, CATSKILL
LEEFC00000	EXCEPTIONAL FOREST CHARACTER
LEESB00000	EXCEPTIONAL SCENIC BEAUTY
LEFWL00000	FRESHWATER WETLANDS
LEIWA00000	INLAND WATERWAY ACCESS
LEOSO00000	OPEN SPACE
LEPBO00000	PINE BARRENS
LESRP00000	FISHERMAN PARKING AREAS
LETRO00000	TRAILWAYS
LETWA00000	TIDAL WATERWAY ACCESS
LETWL00000	TIDAL WETLANDS
LEUCO00000	UNIQUE CHARACTER
LEWHO00000	WILDLIFE HABITAT
LIWAO00000	WATERWAY ACCESS
LMBSO00000	MIGRATORY BIRD STAMP

APPENDIX E CAPITAL ASSET PROFILE ID

PROFILE ID CODES "L" (LAND) – GAAP – ALL LAND (NO COST THRESHOLD) CONTINUED

<u>Profile ID</u>	<u>DESCRIPTION</u>
LNOSO00000	OPEN SPACE
LNACF00000	PUBLIC ACCESS FISH & WILDLIFE
LNACO00000	PUBLIC ACCESS
LNAF100000	WILD SCENIC RECREAT RIVRS ADK
LNAF200000	WILDERN PRIMITIVE CANOE, ADK
LNAF300000	CONSOLIDATION, ADIRONDACK
LNAF400000	RECREAT OPPORTUNITY, ADK
LNAF500000	ECOLOGY SIGNIF AREA ADK
LNAF600000	SCENIC AREAS VIEWS, ADK
LNAF700000	ACCESS, ADIRONDACK
LNAFP00000	ADIRONDACK FP (NON-BOND)
LNARA00000	ACQUIFER RECHARGE AREA
LNCF100000	WILD SCENIC RECREA RIVRS CATKL
LNCF200000	WILDERN PRIMITIVE CANOE CATSKL
LNCF300000	CONSOLIDATION, CATSKILL
LNCF400000	RECREAT OPPORTUNITY, CATSKILL
LNCF500000	ECOLOGY SIGNIF AREA CATSKLL
LNCF600000	SCENIC AREAS VIEWS, CATSKILL
LNCF700000	ACCESS, CATSKILL
LNCFP00000	CATSKILL FP (NON-BOND)
LNEFC00000	EXCEPTIONAL FOREST CHARACTER
LNEFP00000	EXCEPTIONAL FOREST/PLAN COMM
LNEPL00000	ENHANCEMENT OF PLUBLIC LANDS
LNESB00000	EXCEPTIONAL SCENIC BEAUTY
LNEXO00000	EXCHANGE OF LANDS
LNFWL00000	FRESHWATER WETLANDS
LNGWO00000	GREENWAYS
LNIWA00000	INLAND WATERWAY ACCESS
LNOSO00000	OPEN SPACE
LNPBO00000	PINE BARRENS
LNSRP00000	FISHERMAN PARKING AREAS
LNPFRO00000	PUBLIC FISHING RIGHTS
LNPLA00000	ENHANCMENT OF PUBLIC LANDS(Access)
LNPLB00000	ENHANCEMENT OF PUBLIC LANDS(BUFFER)
LNPLC00000	PUBLIC LAND, CONSOLIDATION
LNSCR00000	SCENIC RESOURCES
LNSLP00000	SHORELINE PROTECTION
LNSPO00000	SPECIAL PROJECT
LNTJ00000	TRANSFER OF JURISDICTION
LNTRO00000	TRAILWAYS

APPENDIX E CAPITAL ASSET PROFILE ID**PROFILE ID CODES "L" (LAND) – GAAP – ALL LAND (NO COST THRESHOLD)**

<u>Profile ID</u>	<u>DESCRIPTION</u>
LNUAO00000	UNIQUE AREA
LNUCO00000	UNIQUE CHARACTER
LNWAO00000	WATERWAY ACCESS
LNWHO00000	WILDLIFE HABITAT
LNWLO00000	WORKING LANDSCAPE
LNWSP00000	WATERSHED PROTECTION
LQACF00000	PUBLIC ACCESS FISH & WILDLIFE
LQACL00000	PUBLIC ACCESS LANDS & FORESTS
LQAFP00000	ADIRONDACK FOREST PRESERVE
LQCFP00000	CATSKILL FOREST PRESERVE
LQFWL00000	FRESHWATER WETLANDS
LQMPO00000	METROPOLITAN PARKS
LQSRP00000	FISHERMAN PARKING AREA
LQTWL00000	TIDAL WETLANDS
LQUAC00000	UNIQUE AREA CENTRAL
LQUAH00000	UNIQUE AREA HUDSON VALLEY
LQUAW00000	UNIQUE AREA WEST
LQWAD00000	WATERWAY ACCESS

APPENDIX E CAPITAL ASSET PROFILE ID

PROFILE ID CODES “N” (INTANGIBLES) – GAAP – GREATER THAN \$1M

<u>Profile ID</u>	<u>DESCRIPTION</u>
N000900002	EASEMENTS 2 YEARS
N000900003	EASEMENTS 3 YEARS
N000900004	EASEMENTS 4 YEARS
N000900005	EASEMENTS 5 YEARS
N000900006	EASEMENTS 6 YEARS
N000900007	EASEMENTS 7 YEARS
N000900008	EASEMENTS 8 YEARS
N000900009	EASEMENTS 9 YEARS
N000900010	EASEMENTS 10 YEARS
N000900011	EASEMENTS 11 YEARS
N000900012	EASEMENTS 12 YEARS
N000900013	EASEMENTS 13 YEARS
N000900014	EASEMENTS 14 YEARS
N000900015	EASEMENTS 15 YEARS
N000900016	EASEMENTS 16 YEARS
N000900017	EASEMENTS 17 YEARS
N000900018	EASEMENTS 18 YEARS
N000900019	EASEMENTS 19 YEARS
N000900020	EASEMENTS 20 YEARS
N000900021	EASEMENTS 21 YEARS
N000900022	EASEMENTS 22 YEARS
N000900023	EASEMENTS 23 YEARS
N000900024	EASEMENTS 24 YEARS
N000900025	EASEMENTS 25 YEARS
N000900026	EASEMENTS 26 YEARS
N000900027	EASEMENTS 27 YEARS
N000900028	EASEMENTS 28 YEARS
N000900029	EASEMENTS 29 YEARS
N000900030	EASEMENTS 30 YEARS
N000900031	EASEMENTS 31 YEARS
N000900032	EASEMENTS 32 YEARS
N000900033	EASEMENTS 33 YEARS
N000900034	EASEMENTS 34 YEARS
N000900035	EASEMENTS 35 YEARS
N000900036	EASEMENTS 36 YEARS
N000900037	EASEMENTS 37 YEARS
N000900038	EASEMENTS 38 YEARS
N000900039	EASEMENTS 39 YEARS
N000900040	EASEMENTS 40 YEARS
N000900041	EASEMENTS 41 YEARS

APPENDIX E CAPITAL ASSET PROFILE ID

PROFILE ID CODES "N" (INTANGIBLES) – GAAP – GREATER THAN \$1M CONTINUED

<u>Profile ID</u>	<u>DESCRIPTION</u>
N000900042	EASEMENTS 42 YEARS
N000900043	EASEMENTS 43 YEARS
N000900044	EASEMENTS 44 YEARS
N000900045	EASEMENTS 45 YEARS
N000900046	EASEMENTS 46 YEARS
N000900047	EASEMENTS 47 YEARS
N000900048	EASEMENTS 48 YEARS
N000900049	EASEMENTS 49 YEARS
N000900050	EASEMENTS 50 YEARS
N000901010	SOFTWARE
N000902020	COPYRIGHTS/TRADEMARKS

APPENDIX E CAPITAL ASSET PROFILE ID

PROFILE ID CODES "N" (INTANGIBLES) – NONGAAP – LESS THAN OR EQUAL TO \$1M

<u>Profile ID</u>	<u>DESCRIPTION</u>
NNGP900002	EASEMENTS 2 YEARS
NNGP900003	EASEMENTS 3 YEARS
NNGP900004	EASEMENTS 4 YEARS
NNGP900005	EASEMENTS 5 YEARS
NNGP900006	EASEMENTS 6 YEARS
NNGP900007	EASEMENTS 7 YEARS
NNGP900008	EASEMENTS 8 YEARS
NNGP900009	EASEMENTS 9 YEARS
NNGP900010	EASEMENTS 10 YEARS
NNGP900011	EASEMENTS 11 YEARS
NNGP900012	EASEMENTS 12 YEARS
NNGP900013	EASEMENTS 13 YEARS
NNGP900014	EASEMENTS 14 YEARS
NNGP900015	EASEMENTS 15 YEARS
NNGP900016	EASEMENTS 16 YEARS
NNGP900017	EASEMENTS 17 YEARS
NNGP900018	EASEMENTS 18 YEARS
NNGP900019	EASEMENTS 19 YEARS
NNGP900020	EASEMENTS 20 YEARS
NNGP900021	EASEMENTS 21 YEARS
NNGP900022	EASEMENTS 22 YEARS
NNGP900023	EASEMENTS 23 YEARS
NNGP900024	EASEMENTS 24 YEARS
NNGP900025	EASEMENTS 25 YEARS
NNGP900026	EASEMENTS 26 YEARS
NNGP900027	EASEMENTS 27 YEARS
NNGP900028	EASEMENTS 28 YEARS
NNGP900029	EASEMENTS 29 YEARS
NNGP900030	EASEMENTS 30 YEARS
NNGP900031	EASEMENTS 31 YEARS
NNGP900032	EASEMENTS 32 YEARS
NNGP900033	EASEMENTS 33 YEARS
NNGP900034	EASEMENTS 34 YEARS
NNGP900035	EASEMENTS 35 YEARS
NNGP900036	EASEMENTS 36 YEARS
NNGP900037	EASEMENTS 37 YEARS
NNGP900038	EASEMENTS 38 YEARS
NNGP900039	EASEMENTS 39 YEARS
NNGP900040	EASEMENTS 40 YEARS
NNGP900041	EASEMENTS 41 YEARS
NNGP900042	EASEMENTS 42 YEARS

APPENDIX E CAPITAL ASSET PROFILE ID

PROFILE ID CODES “N” (INTANGIBLES)– NONGAAP – LESS THAN OR EQUAL TO \$1M CONT.

<u>Profile ID</u>	<u>DESCRIPTION</u>
NNGP900043	EASEMENTS 43 YEARS
NNGP900044	EASEMENTS 44 YEARS
NNGP900045	EASEMENTS 45 YEARS
NNGP900046	EASEMENTS 46 YEARS
NNGP900047	EASEMENTS 47 YEARS
NNGP900048	EASEMENTS 48 YEARS
NNGP900049	EASEMENTS 49 YEARS
NNGP900050	EASEMENTS 50 YEARS
NNGP901010	SOFTWARE
NNGP902020	COPYRIGHTS/TRADEMARKS

APPENDIX F FUND SOURCE CODES

The following appendix contains a table of the Fund Codes to be used when completing the various screens in Appendix A and/or on Asset Management (AM).

FUND CODES	FUND DESCRIPTION
GENERAL FUND	
10000	LOCAL ASSISTANCE ACCOUNT
10050	STATE PURPOSES ACCOUNT
10150	CONTINGENCY RESERVE SUM
10200	UNIVERSAL PRE-K RESERVE FUND
10250	COMMUNITY PROJECTS
10300	RAINY DAY RESERVE FUND SUM
10351	Attica St Employ Victims
10400	REFUND RESERVE SUM
10450	GENERAL FUND
10500	FRINGE BENEFIT ESCROW AC
10550	TOBACCO REVENUE GUARANTEE
SPECIAL REVENUE STATE	
20000	M HEALTH GIFT & DONATIONS
20100	COMBINED EXPENDABLE TRUST FUND
20300	IOLA-FUND
20350	NYS ARCHVS PTNERSHP TRUST
20400	CHILD PERFORMER PROTECTN
20450	TUITION REIMB FUND
20500	RECORDS MGMT IMPROV FUND
20550	SCHOOL TAX RELIEF FUND
20600	CHARTER SCHOOLS STIMULUS FUND
20650	NOT FOR PROFIT LOAN FUND
20700	HUDRIV VALLEY GRNWWY
20750	RHB ALCHL SBABUS TRT
20800	HCRA RESOURCES FUND
20850	DED MASS TRANS TRUST FUND
20900	STATE LOTTERY FUND
20950	COMBINED STUDENT LOAN FUND
21000	SEWAGE TREAT MGMT&ADM FD
21050	ENCON SPECIAL REVENUE
21150	CONSERVATION FUND
21200	OIL SPILL COMPENSATION SUM
21250	OSHA- TRNG&ED OC SAFTY FD
21300	LAWYERS' FUND/CLIENT PROT
21350	EQUIPMENT LOAN FUND
21400	MASS TRANSP OPER ASSIST.

APPENDIX F FUND SOURCE CODES

21450	CLEAN AIR FUND
21500	1989 INFRASTR TR. FUND
21550	LEG COMPUTER SERVICES FD
21600	BIODIV STEWARD & RESEARCH
21650	NONEXPENDABLE TRUST GIFTS
21700	WINTER SPORTS EDUC.TRUST
21750	NYS MUSICAL INSTR REVOLV.
21800	RURAL HOUSING ASSI
21850	ARTS CAPITAL REVOLV FUND
21900	STATE SPECIAL REVENUE
22500	CFIA UNDISTRIBUTED 1
22550	EMPLOYMENT TRAINING FUND
22600	HOMELSS HOUSING ASSI
22650	STATE UNIV INCOME FUND
22700	CHEMICAL DEPENDENCE SERVC
22750	LAKE GEORGE PARK TRUST FD
22800	MV THEFT & INS FRAUD FND
22850	NY GREAT LAKES PROT FUND
22900	FEDERAL REVENUE MAX
22950	HOUSING DEVELOPMENT FUND
23000	DOT-HIGHWAY SAFETY PRGM
23050	STATE VOC REHAB FUND
23100	DRNK WAT PRGM MGT & ADMIN
23150	NYCCC OPERAT OFFSET FUND
23200	JUD DATA PROC OFFSET FUND SUM
23250	IFR/CUTRA
23450	SUPPLEMENTL JURY FAC
23500	USOC LAKE PLACID TRAIN FD
23550	INDIGENT LEGAL SERVICES SUM
23600	UNEMP INS INT-PENALTY FD SUM
23650	MTA FINANCIAL ASSIST FUND
23701	COMMERCIAL GAMING REVENUE
23750	Medical Marihuana - Collection
40350	SU DORMITORY INC FD

SPECIAL REVENUE FEDERAL

25000	FED SPEC REV-FNS ACCT
25100	FEDERAL DHHS FUND
25200	FEDERAL EDUCATION FUND
25250	FEDERAL DHHS BLOCK GRANTS
25300	FED SPEC REVNUUE OPER GRNT
25900	UNEMP INS ADMIN FUND SUM
25950	DIV EMPL OCC TRNG FUND
26000	DOL FEDERAL GRANTS

APPENDIX F FUND SOURCE CODES

CAPITAL PROJECTS - STATE

30000	CAPITAL PROJECTS FUND
30050	HIGHWAY AND BRIDGE TRUST FND
30100	SUNY RES HALLS REP FUND
30300	NYS CANAL SYSTEM DEV FUND
30350	PARKS INFRASTRUCTURE FUND
30400	PASSENGER FACILITY CHARGE
30450	ENVIRON PROTECT FUND
30500	CW/CA IMPLEMENTATION FUND
30550	HUDSON RIVER PRK FND
30600	ECTIT-LOCAL STREETS&HGWYS
31450	FOREST PRES EXPAN FD
31500	HAZARDOUS WASTE REMEDIAL
31550	PINE BARRENS FND 317
31600	LAKE CHAMPLN BRG FND
31650	SUBURBAN TRANSP FUND
31700	YOUTH FAC. IMP. FUND
31750	YOUTH CENTER FAC FND
31800	HOUSING ASSISTANCE FUND
31850	HOUSING PROGRAM FUND
31900	NATURAL RESOURCE DAMAGE
31950	ENGINEERING SERVICE FUND
32200	MISC. CAPITAL PROJECTS
32250	CUNY CAPITAL PROJECTS
32300	MH-CAPITAL IMPROVE FUND
32350	CORR FAC CAP IMPROVE FUND
32400	SU CAPITAL PROJECTS FUND
33000	NYS Storm Recovery Fund
33050	INFRA INVEST ACCT

CAPITAL PROJECTS - FEDERAL

31350	FED GRANTS-CAPITAL PRJCTS
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ENTERPRISE FUND

50000	DFY-COMMISSARY FUNDS
50050	STATE FAIR RECEIPTS FUND SUM
50100	CORRECTIONS-COMMISSARIES
50300	AGENCIES ENTERPRISE FUND
50400	M HEALTH-SHELTER WORKSHOP
50450	M HEALTH-PATIENT WORKSHOP
50500	MH & MR COMMUNITY STR FD
50650	UNEMP INS FD-BEN ACC

PRIVATE PURPOSE TRUST

APPENDIX F FUND SOURCE CODES

66000 AGRICULTURE PROD SEC FUND
 66050 MILK PROD SECURITY FUND SUM

PENSION TRUST

65000 COMMON RETIREMENT FUND

AGENCY FUND

60000 NFP SCH CAP FAC FIN RES FND
 60050 SCHOOL CAP FAC FIN RES FD
 60150 CHILD PERFORMER HOLDING
 60200 EMPLOYEES HEALTH INS SUM
 60250 SOC SEC CONTRIB FUND
 60300 NYS EMPLOYEE PR WITHHOLD
 60400 NYS EMPLOYEE DENTL INS FD SUM
 60450 MGR CONFID LIFE INS FUND SUM
 60500 LOTTERY PRIZE ACCT
 60550 HLTH INS RESERVE RECEIPTS
 60600 MISCELLANEOUS NYS AGENCY
 60685 ALTERNATE CORR FAC FUND
 60800 EPIC-PRESCRIPTION DRUG
 60850 CUNY SR COLLEGE OPERATING
 60900 MMIS STATEWIDE ESCROW
 60950 SPECIAL EDUCATION
 61000 SUNY COLLECTION FUND
 61100 SUNY FED DIRECT LEND PROG
 62001 SSP_SSI PAYMENT ESCROW FUND

DEBT SERVICE

40000 DEBT REDUCTION RESV FUND
 40050 SUCF ED FAC PYMT FND
 40100 M. HEALTH SERVICES FUND SUM
 40150 GENERAL DEBT SERVICE FD
 40200 GRADE CRXG ELIM DEBT
 40250 ST HOUSING DEBT FD
 40300 DEPT OF HEALTH INC FUND
 40400 CLEAN WATER/CLEAN AIR D/S
 40450 LOCAL GOVT ASSIST TAX FD

ALL FUNDS - BUDGET

72800 ALL FDS SPL EMERG APP ACCT

INTERNAL SERVICES

55000 CENTRALIZED SERVICES FD
 55050 AGENCIES INTERNAL SERVICE
 55100 MENTAL HYGIENE INTL SERV SUM

APPENDIX F FUND SOURCE CODES

55150	DFY-VOCATIONAL EDUC FUND
55200	JOINT LABOR-MANAGE ADMIN
55250	AUDIT & CNTRL INTRNL SERV
55300	HEALTH INSURE INTRNL SERV
55350	CORRECT INDUS INTRNL SERV

INTER-FUND ELIM

72000	Inter-Fund Elim General
72025	Inter-Fund Elim State & Fed SR
72050	Inter-Fund Elim State Spec Rev
72075	Inter-Fund Elim Agency
72100	Inter-Fund Elim Debt Service
72125	Inter-Fund Elim Enterprise
72150	Inter-Fund Elim Capital Projs
72175	Inter-Fund Elim Internal Svc
72250	Inter-Fund Elim Fed Spec Rev

Tree_Name: RPT_SW_FUND_BUDG

Effective Date:

7/9/2015

End of Report

Report Id: NYSC3552

APPENDIX G Public Lands Law Citations

STATE-OWNED REAL PROPERTY INVENTORY

The Commissioner of General Services shall establish, maintain and have the custody of an inventory of all State-Owned Real Property, as an aid in the utilization and management of the land resources of the state. The inventory shall include any State-Owned Real Property under the jurisdiction, custody or management of any state agency, whether acquired by appropriation, purchase, gift or otherwise. In order to provide an accurate and current inventory for use by the Commissioner of General Services, state agencies and the legislature, the Commissioner may by rule or regulation prescribe the elements, extent and format of the information to be included and the procedures for collection, presentation and verification of the information to be contained in the inventory. The Commissioner shall by rule or regulation, and upon the advice of the comptroller, prescribe the elements, extent and format of the information to be included and the procedures for collection, presentation, and verification of such information necessary to establish and maintain a set of general capital asset accounts that comply with Generally Accepted Accounting Principles. Each state agency shall deliver to the Commissioner of General Services such information at the times and in the manner as determined by him to be necessary for the establishment and maintenance of the inventory and shall permit the Commissioner and his agents to make such physical and records inspections as deemed necessary by the Commissioner for the purposes of the inventory program.